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# APPENDICES

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## Appendix 1 (Reference: Paragraph 1.2.2)

Details of Direct Taxes Administration					
	(₹ in crore)				
<b>1. Direct Taxes Collection</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>
i) Corporation Tax	3,22,816	3,56,326	3,94,678	4,28,925	4,53,228
ii) Income Tax	1,64,525	1,96,843	2,37,870	2,58,374	2,80,390
iii) Other Direct Taxes	6,646	5,820	6,048	8,493	8,394
iv) Total	4,93,987	5,58,989	6,38,596	6,95,792	7,42,012
<b>2. Assessee profile<sup>120</sup></b>	<b>(Figure in lakh)</b>				
i) Non-corporate assessees	357.61	367.87	463.57	599.88	636.04
ii) Corporate assessees	5.85	5.90	6.75	7.72	7.97
<b>Total assessees</b>	<b>363.46</b>	<b>373.77</b>	<b>470.32</b>	<b>607.60</b>	<b>644.01</b>
<b>3. Stages of collection in respect of Corporation Tax and Income Tax</b>					
<b>a. Pre-assessment collection</b>	<b>(₹ in crore)</b>				
i) Tax deducted at source	1,98,679	2,10,654	2,48,547	2,59,106	2,87,412
ii) Advance tax	2,51,526	2,75,794	2,92,522	3,26,525	3,52,899
iii) Self assessment Tax	27,648	39,470	44,123	52,050	54,860
<b>Total pre-assessment collection</b>	<b>4,77,853</b>	<b>5,25,918</b>	<b>5,85,192</b>	<b>6,37,681</b>	<b>6,96,171</b>
<b>b. Post-assessment collection (regular assessment tax)</b>	<b>51,512</b>	<b>62,418</b>	<b>72,528</b>	<b>80,189</b>	<b>63,814</b>
Other receipts including surcharge and cess	50,134	48,596	63,884	81,589	96,940
Total collection	5,79,499	6,36,932	7,21,604	7,99,459	8,55,925
Pre-assessment collection as <i>per cent</i> of gross collection	82.5	82.6	81.1	79.8	81.2
<b>4. Position of Assessments</b>	<b>(Number)</b>				
i) Scrutiny assessments due for disposal	7,74,807	5,93,761	6,98,652	10,26,575	7,05,177
ii) Scrutiny assessments completed ( <i>per cent</i> )	3,69,320 (47.67)	3,08,398 (51.94)	2,84,750 (40.76)	5,35,444 (52.16)	3,38,898 (48.06)
iii) Non-scrutiny assessments due for processing	3,92,32,628	2,90,37,299	2,68,22,541	1,99,59,846	2,46,16,760
iv) Non-scrutiny assessments processed ( <i>per cent</i> )	2,77,21,088 (70.66)	1,70,47,634 (58.71)	1,75,37,405 (65.38)	1,25,58,932 (62.92)	1,76,18,292 (71.57)
v) No. of officers deployed for assessment duty	3,737	3,657	4,033	6,576	6,311

**Source:** Sl. no. 1 – Union Finance Accounts of respective years. In FY 2015-16, there is a difference of ₹ 289.07 crore in Income Tax and ₹ 0.57 crore in other direct taxes as compared with the figure provided by Pr. CCA, CBDT; Sl. no. 2 and 4 – DGIT (Logistics), CBDT; Sl. no. 3 - Pr. CCA, CBDT.

120 Includes cases where non-zero TDS-26AS exist but no ITR entered in the record of ITD (159.93 lakh - FY 2013-14, 169.35 lakh - FY 2014-15 and 163.45 lakh - FY 2015-16. The figures of FY 2014-15 and FY 2015-16 includes all assessee covered by DGIT(Systems) during previous two years.

<b>5. Direct refund cases</b>					<b>(No. in lakh)</b>
	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>
i) Claims due for disposal	52.83	38.84	34.53	31.53	38.99
ii) Claims disposed of (per cent)	40.33 (76.34)	27.65 (71.19)	25.76 (74.60)	22.68 (71.93)	33.45 (85.79)
iii) No. of claims pending	12.50	11.19	8.77	8.85	5.54
<b>6. Refunds and Interest on refunds</b>					<b>(₹ in crore)</b>
i) Refunds	<b>93,814</b>	<b>83,766</b>	<b>89,060</b>	<b>1,12,163</b>	<b>1,22,596</b>
ii) Interest on refunds	6,486	6,666	6,598	5,332	6,886
iii) Interest as per cent of refunds	6.9	8.0	7.4	4.8	5.6
<b>7. Efficiency of collection</b>					<b>(₹ in crore)</b>
i) Demand of earlier year's pending collection	2,65,040	4,09,456	4,80,066	5,68,724	6,67,855
ii) Current year's demand pending collection	1,43,378	76,724	95,274	1,31,424	1,56,356
<b>Total demand pending</b>	<b>4,08,418</b>	<b>4,86,180</b>	<b>5,75,340</b>	<b>7,00,148</b>	<b>8,24,211</b>
<b>8. Position of appeals at CIT(A) levels</b>					<b>(Number)</b>
i) Appeals due for disposal	3,06,134	2,84,439	3,02,944	3,05,862	3,52,989
ii) Appeals disposed of (per cent)	75,518 (24.67)	85,049 (29.90)	87,770 (28.97)	73,736 (24.20)	94,091 (26.66)
iii) Appeals pending	2,30,616	1,99,390	2,15,174	2,32,126	2,58,898
iv) Amount locked up in appeal	2,42,182	2,59,556	2,87,443	3,83,797	5,16,250
<b>9. Tax Recovery Officers</b>					<b>(₹ in crore)</b>
i) Total certified demand	1,23,288.08	1,60,582.32	2,27,950.21	2,43,330.96	2,61,714.00
ii) Certified demand recovered (per cent)	9,756.39 (7.91)	6,764.65 (4.21)	6,703.02 (2.94)	7,391.07 (3.04)	22,089.31 (8.44)
iii) Certified Demand pending (per cent)	1,13,531.7 (92.09)	1,53,817.7 (95.79)	2,21,247.2 (97.06)	2,35,939.8 (96.96)	2,39,624.69 (91.56)
<b>10. Cost of collection</b>					<b>(₹ in crore)</b>
Cost of collection	2,976	3,284	3,642	4,101	4,620

Source: Sl. no. 5, 6(ii), 8 and 9 – DGIT (Logistics), CBDT; Sl. no. 6 (i) and 10 - Pr. CCA, CBDT, Sl. No. 7 - CAP I Demand & Collection Statement alongwith Analysis for the month of March of respective FY provided by Directorate of Income Tax (Organisation & Management Services).

## Appendix 2.1 (Reference: Paragraph 2.2.3)

State	Assessments completed during 2014-15 in units selected for audit during 2015-16 (including those completed in earlier years)	Assessments checked in audit during 2015-16 (including those completed in earlier years)	Assessments with errors	Total revenue effect of the audit observations made in the scrutiny assessments (₹ in crore)	Percentage of assessments with errors (Col. 4/Col. 3x100)
1	2	3	4	5	6
Andhra Pradesh	NA	NA	NA	NA	NA
Assam	2,971	2,962	345	44.33	11.65
Bihar	2,916	2,612	280	95.14	10.72
Chhattisgarh	2,222	1,847	79	178.82	4.28
Delhi	41,101	31,573	1,340	2,756.54	4.24
Goa	1,648	1,602	78	158.66	4.87
Gujarat	26,622	26,055	1,373	1,514.83	5.27
Haryana	5,322	4,908	586	370.96	11.94
Himachal Pradesh	1,427	1,207	355	208.05	29.41
Jammu & Kashmir	866	861	67	2.83	7.78
Jharkhand	870	828	100	28.99	12.08
Karnataka	8,558	8,037	679	859.66	8.45
Kerala	6,742	5,817	579	297.28	9.95
Madhya Pradesh	9,934	9,741	609	602.19	6.25
Maharashtra	72,610	54,869	3,337	3,581.44	6.08
Odisha	3,156	2,860	372	563.48	13.01
Punjab	7,750	6,949	669	98.24	9.63
Rajasthan	11,805	11,342	735	77.58	6.48
Tamil Nadu	17,084	14,836	1,887	1,285.71	12.72
UT Chandigarh	2,262	2,093	222	59.49	10.61
Uttarakhand	1,981	1,558	74	32.08	4.75
Uttar Pradesh	13,176	12,665	907	971.50	7.16
West Bengal	39,997	39,055	3,102	2,460.35	7.94
<b>Total</b>	<b>2,81,020</b>	<b>2,44,277</b>	<b>17,775</b>	<b>16,248.15</b>	<b>7.28</b>

## Appendix 2.2 (Reference: Paragraph 2.2.5)

Category wise details of underassessment in respect of Corporation tax and Income tax detected during local audit		
	(₹ in Crore)	
Sub category	Cases	Tax effect
<b>A. Quality of assessments</b>	<b>4,616</b>	<b>3,750.99</b>
a. Arithmetical errors in computation of income and tax	1,453	2,234.38
b. Incorrect application of rate of tax, surcharge etc.	309	167.05
c. Non/short levy of interest/penalty for delay in submission of returns, delay in payment of tax etc.	2,668	1,219.13
d. Excess or irregular refunds / interest on refunds	145	111.70
e. Mistake in assessment while giving effect to appellate orders	41	18.73
<b>B. Administration of tax concessions/exemptions/ deductions</b>	<b>8,267</b>	<b>8,542.98</b>
a. Irregular exemptions/deductions/reliefs given to Corporate	861	1,398.77
b. Irregular exemptions/deductions/reliefs given to Trusts/Firms/Societies	420	65.30
c. Irregular exemptions/deduction/reliefs given to individuals	338	306.51
d. Incorrect allowance of Business Expenditure	5,385	5,189.57
e. Irregularities in allowing depreciation/business losses/Capital losses	1,253	1,533.87
f. Incorrect allowance of DTAT relief	10	48.96
<b>C. Income escaping assessments due to omissions</b>	<b>2,351</b>	<b>1,684.24</b>
a. Under Special Provisions including MAT/Tonnage Tax etc.	206	118.95
b. Unexplained investments/ cash credits etc.	445	370.09
c. Incorrect classification and Computation of Capital Gains	487	216.08
d. Incorrect estimation of arm's length price	62	223.88
e. Omission to club income of spouse, minor child etc.	10	4.16
f. Incorrect computation of Income from House Property	139	33.20
g. Incorrect computation of salary income	75	7.33
h. Omission in implementing provisions of TDS/ TCS	927	710.55
<b>D. Others</b>	<b>3,251</b>	<b>1,744.29</b>
<b>Total</b>	<b>18,485</b>	<b>15,722.50</b>

## Appendix 2.3 (Reference: Paragraphs 2.3.4, 3.1.2 and 4.1.3)

Sl. No.	CAG DP No.	State	CIT Charge	Assessee Name	AY	TE (₹in lakh)
<b>Corporation Tax</b>						
<b>Quality of assessments - Arithmetical errors in computation of income and tax</b>						
1	9-CT	Maharashtra	Pr. CIT-1, Mumbai	M/s SBI Life Insurance Co. Ltd.	2010-11	1180.29
2	12-CT	Maharashtra	Pr. CIT-10, Mumbai	M/s Paton Fashions Pvt. Ltd.	2010-11	50.14
3	19-CT	Delhi	CIT (Central)-1, Delhi	M/s Aamby Valley Ltd.	2011-12	549.58
4	20-CT	Delhi	Pr. CIT-3, Delhi	M/s Epitome Travel Solutions (India) Pvt. Ltd.	2012-13	96.86
5	21-CT	Delhi	Pr. CIT-3, Delhi	M/s Eduwizards Infosolutions Pvt. Ltd.	2012-13	86.99
6	22-CT	Delhi	Pr. CIT-1, Delhi	M/s Airline Allied Services Ltd.	2012-13	373.05
7	32-CT	Madhya Pradesh	CIT-1, Indore	M/s GNext Telecom Pvt. Ltd.	2011-12	568.03
8	43-CT	Maharashtra	Pr. CIT 14, Mumbai	M/s East Hyderabad Expressway Ltd.	2012-13	1333.44
9	44-CT	Maharashtra	Pr. CIT 5, Mumbai	M/s Air India Ltd.	2012-13	2920.05
10	45-CT	Maharashtra	Pr. CIT 6, Mumbai	M/s Essar Capital Ltd.	2011-12	12608.59
11	55-CT	Delhi	Pr. CIT 1, Delhi	M/s Alcatel Lucent India Ltd.	2009-10	290.86
12	58-CT	Delhi	CIT (Central)-1, Delhi	M/s Sahara India Commercial Corporation Ltd.	2011-12	2048.25
13	64-CT	West Bengal	Pr. CIT 4 Kolkata	M/s India Glycols Ltd.	2008-09	64.52
14	70-CT	West Bengal	Pr. CIT (Central)-1, Kolkata	M/s EMC Ltd.	2010-11	118.45
15	73-CT	West Bengal	Pr. CIT-1, Kolkata	M/s Intellisys Technologies & Research Ltd.	2012-13	133.6
16	74-CT	West Bengal	Pr. CIT-2, Kolkata	M/s Spoxy Investment Construction Pvt. Ltd.	2012-13	3965.71
17	79-CT	West Bengal	CIT-2 Kolkata	M/s Vikash Metal and Power Ltd.	2009-10	56.2
18	86-CT	Tamil Nadu	CIT-II, Chennai	M/s Esaf Micro Finance and Investments Private Ltd.	2012-13	57.19
19	91-CT	Tamil Nadu	CIT-3, Chennai	M/s Tamil Nadu State Marketing Corporation Ltd.	2012-13	9977.77
20	100-CT	Maharashtra	Pr. CIT (Central) 4, Mumbai	M/s Sear Trading Private Ltd.	2012-13	506.93
21	125-CT	West Bengal	Pr. CIT-2, Kolkata	M/s Jekyll Vintrade Pvt. Ltd.	2009-10	51.42
22	135-CT	Odisha	CIT Bhubaneswar	M/s Paradeep Phosphates Ltd.	2011-12	8624.04
23	138-CT	Odisha	CIT Bhubaneswar	M/s Orissa Hydro Power Corporation Ltd.	2012-13	1164.5
24	140-CT	Andhra Pradesh	Pr. CIT-Central, Hyderabad	M/s AMR Constructions Ltd.	2010-11	187.13
25	143-CT	Maharashtra	Pr. CIT-3, Mumbai	M/s Bajaj Power Ventures Pvt. Ltd.	2012-13	481.45
26	146-CT	Delhi	CIT(Central)-1, Delhi	M/s Global Heritage Venture Ltd.	2012-13	2102.54
27	162-CT	Delhi	Pr. CIT-2, Delhi	M/s Bharat Sanchar Nigam Ltd.	2012-13	30,011.95
28	165-CT	Delhi	CIT-2, Delhi	M/s BSES Rajdhani Power Ltd.	2012-13	306.23
29	173-CT	Kerala	Pr. CIT Kochi-1	M/s Lakshadweep Development Corporation Ltd.	2012-13	1694.8
30	175-CT	Bihar	Pr. CIT (Central) Patna	M/s Gangotri Iron and Steel Company Ltd., Patna	2004-05	428.24
31	176-CT	Bihar	Pr. CIT (Central) Patna	M/s Gangotri Electrocasting Ltd., Patna	2008-09	437.79

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Sl. No.	CAG DP No.	State	CIT Charge	Assessee Name	AY	TE (₹in lakh)
32	188-CT	Andhra Pradesh	CIT-3, Hyderabad	M/s Shriram Chits Private Ltd.	2010-11	189.17
33	197-CT	Karnataka	Pr. CIT-Central, Bangalore	M/s A B Gold Pvt. Ltd.	2013-14	69.17
34	201-CT	Delhi	Pr. CIT-3, Delhi	M/s FIS Global Business Solutions India Pvt. Ltd.	2010-11	674.81
35	203-CT	Maharashtra	Pr. CIT-16, Mumbai	M/s 9X Media Pvt. Ltd.	2009-10	6218.3
36	208-CT	Delhi	CIT-9, Delhi	M/s Vigneshwara Developers Pvt. Ltd.	2011-12	788.8
37	214-CT	Delhi	Pr. CIT-3, Delhi	M/s Energy Infratech Pvt. Ltd.	2010-11	190.97
38	216-CT	Delhi	CIT-7, Delhi	M/s RLF Ltd.	2010-11	113.69
39	229-CT	Maharashtra	Pr. CIT-3, Mumbai	M/s Albina Real Estate Ltd.	2012-13	105.49
40	236-CT	Karnataka	CIT-2, Bangalore	M/s Cisco Systems Capital India Pvt. Ltd.	2008-09	819.31
41	247-CT	Delhi	CIT-4, Delhi	M/s Imagine Pictures Ltd.	2010-11	77.03
42	269-CT	Maharashtra	Pr. CIT (Central)- 1, Mumbai	M/s Parinee Developers Pvt. Ltd.	2012-13	302.96
43	283-CT	Maharashtra	Pr. CIT-10, Mumbai	M/s Pfizer Products India Pvt. Ltd.	2011-12	77.61
44	286-CT	Madhya Pradesh	CIT-Bhopal	M/s M. P. Laghu Udyog Nigam Ltd.	2010-11	69.49
45	312-CT	Maharashtra	Pr. CIT- 15, Mumbai	M/s Pranav Construction systems Pvt. Ltd.	2012-13	121.55
<b>Quality of assessments – Incorrect Application of rate of tax, surcharge, etc.</b>						
46	6-CT	Gujarat	Pr. CIT-2, Ahmedabad	M/s Ganeshsagar Infrastructure Pvt. Ltd.	2012-13	124.18
47	8-CT	Maharashtra	Pr. CIT-2, Mumbai	M/s LIC Housing Finance Ltd.	2009-10	915.31
48	36-CT	Maharashtra	Pr. CIT Central-1, Mumbai	M/s Shruti Arts Pvt. Ltd.	2010-11	77.98
49	250-CT	Maharashtra	Pr. CIT -5, Mumbai	M/s Kalsaria Diamonds Pvt. Ltd.	2008-09	389.41
50	296-CT	Uttar pradesh	PCIT- Central Kanpur	M/s Swarn Overseas Pvt. Ltd.	2011-12	65.96
<b>Quality of assessments – Non/short levy of interest/penalty for delay in submission of returns, delay in payment of tax, etc.</b>						
51	2-CT	Tamil Nadu	Pr. CIT-3, Chennai	M/s Teledata Marine Solutions Ltd.	2007-08	384.57
52	5-CT	Gujarat	Pr. CIT-3, Ahmedabad	M/s Reckitt Benckiser Healthcare India Ltd.	2011-12	61.7
53	14-CT	Maharashtra	Pr. CIT-2, Mumbai	M/s Bharat Petroleum Corporation Ltd.	2009-10	2282.5
54	15-CT	Haryana	Pr. CIT (Central) Gurgaon	M/s Asian Colour Coated Ispat Ltd.	2006-07 & 2007-08	43.86
55	18-CT	Delhi	Pr. CIT-9, Delhi	M/s Transactions India Pvt. Ltd.	2006-07	210.38
56	23-CT	Delhi	CIT (Central)-2, Delhi	M/s SR Iron Pvt. Ltd.	2010-11, 2011-12 and 2012-13	89.5
57	24-CT	Delhi	Pr. CIT-6, Delhi	M/s MB Power (Madhya Pradesh) Ltd.	2012-13	50.42
58	27-CT	Delhi	Pr. CIT (central)-2, Delhi	M/s Believe Construction Pvt. Ltd.	2012-13	56.09
59	31-CT	Madhya Pradesh	CIT-Gwalior	M/s K S City Pvt. Ltd. Indore	2007-08, 2008-09 & 2009-10	341.86
60	35-CT	Maharashtra	DIT (IT)-1, Mumbai	M/s AIG Asian Infrastructure LP	2005-06	1513.21
61	37-CT	Maharashtra	Pr. CIT (Central) 4, Mumbai	M/s Rajat Pharmachem Ltd.	2007-08	520.27



Sl. No.	CAG DP No.	State	CIT Charge	Assessee Name	AY	TE (₹in lakh)
62	38-CT	Maharashtra	Pr. CIT 10, Mumbai	M/s India Medtronic Pvt. Ltd.	2007-08	120.91
63	54-CT	Delhi	Pr. CIT 1, Delhi	M/s Acorus Unitech Wireless Pvt. Ltd.	2009-10	246.12
64	57-CT	Delhi	Pr. CIT 9, Delhi	M/s Tulip Telecom Ltd.	2011-12	177.73
65	72-CT	West Bengal	Pr. CIT (Central)-1, Kolkata	M/s EMC Ltd.	2011-12	71.03
66	78-CT	West Bengal	Pr. CIT-1 Kolkata	M/s S.H. Trading and Credit Pvt. Ltd.	2009-10	56.37
67	87-CT	Tamil Nadu	CIT-1, Chennai	M/s Cholamandalam Investment and Finance Ltd	2012-13	625.41
68	99-CT	Maharashtra	Pr. CIT (Central) 1, Mumbai	M/s Reliable Paper India Ltd.	2010-11	697.97
69	108-CT	Madhya Pradesh	CIT, Gwalior	M/s K.S. Finlease Ltd.	2006-07, 2007-08 & 2008-09	149.88
70	121-CT	Tamil Nadu	CIT-6, Chennai	M/s Sutherland Global Services Pvt. Ltd.	2011-12	190.01
71	123-CT	Uttar pradesh	CIT-Noida	M/s New Okhla Industrial Development Authority	2010-11 & 2011-12	4609.44
72	131-CT	Delhi	CIT (Central)-1, Delhi	M/s Indian Technometal Company Ltd.	2011-12	72.67
73	136-CT	Odisha	CIT- Bhubaneswar	M/s National Aluminium Company Ltd.	2008-09	126.87
74	147-CT	Delhi	CIT-7, Delhi	M/s Punjab and Sind Bank	2006-07	230.06
75	148-CT	Andhra Pradesh	CIT-Central, Hyderabad	M/s Shimoga Airport Developers Pvt. Ltd.	2012-13	100.53
76	155-CT	Uttar pradesh	Pr. CIT-Noida	M/s Diligent Real Estates Pvt. Ltd.	2011-12	281.38
77	161-CT	Madhya Pradesh	CIT-Gwalior	M/s Chambal Valley Agro Products Pvt. Ltd.	2008-09 & 2009-10	194.21
78	184-CT	West Bengal	Pr. CIT, Central-1, Kolkata	M/s Rashmi Metaliks Ltd.	2012-13	65.24
79	185-CT	West Bengal	Pr. CIT-3, Kolkata	M/s Ganeshvani Suppliers Private Ltd.	2012-13	344.22
80	186-CT	West Bengal	Pr. CIT Central-1, Kolkata	M/s Centralzone Retail Marketing Ltd.	2012-13	140.82
81	192-CT	Maharashtra	Pr. CIT Central 1, Mumbai	M/s Speciality Paper Ltd	2009-10	203.61
82	199-CT	Maharashtra	Pr. CIT-Central-3, Mumbai	M/s Raj Oil Mills Ltd.	2010-11	329.36
83	204-CT	Maharashtra	Pr. CIT-13, Mumbai	M/s Siroya FM Construction Pvt. Ltd.	2011-12	156.03
84	210-CT	Delhi	CIT-Intl. Tax.-2	M/s Nokia Corporation	2010-11	689.83
85	244-CT	Delhi	CIT (Central)-2, Delhi	M/s SR Iron Pvt. Ltd.	2013-14	74.44
86	282-CT	Maharashtra	Pr. CIT-14, Mumbai	M/s Indian Oil Corporation Ltd.	2011-12	267.84
87	285-CT	Madhya Pradesh	CIT(Central) Bhopal	M/s Ajitnath Reality Pvt. Ltd. Indore	2009-10, 2010-11, 2011-12 & 2012-13	477.92
88	303-CT	Tamil Nadu	CIT-1, Chennai	M/s Bajrangbali Iron and steel Co. Pvt. Ltd.	2011-12	78.55
89	305-CT	Tamil Nadu	CIT-1, Chennai	M/s City Lubricants Pvt. Ltd.	2007-08	51.26
<b>Quality of Assessments - Excess or irregular refunds/ interest on refunds</b>						
90	4-CT	Kerala	CIT-Thrissur	M/s The South Indian Bank Ltd.	2003-04	87.84

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Sl. No.	CAG DP No.	State	CIT Charge	Assessee Name	AY	TE (₹in lakh)
91	42-CT	Maharashtra	Pr. CIT 2, Mumbai	M/s State Bank of India	1995-96	439.4
92	93-CT	Kerala	CIT Thrissur	M/s The South Indian Bank Ltd.	2004-05	3794.28
93	132-CT	Andhra Pradesh	CIT-5, Hyderabad	M/s Viom Networks Ltd.	2009-10	118.02
94	190-CT	Maharashtra	Pr. CIT 2, Mumbai	M/s Bank of Baroda Ltd	2003-04	381.19
95	196-CT	Karnataka	Pr. CIT-Mangalore	M/s Syndicate Bank	2004-05	125
<b>Quality of assessments - Mistakes in assessment while giving effect to appellate orders</b>						
96	11-CT	Maharashtra	CIT-LTU, Mumbai	M/s Asian Paints Ltd.	2007-08	92.1
97	76-CT	West Bengal	Pr. CIT-2, Kolkata	M/s Ginza Industries Ltd.	2011-12	148.89
98	116-CT	Uttar pradesh	CIT-Noida	M/s L.G. Electronics India Private Ltd., Noida	2008-09	4546.96
99	191-CT	Maharashtra	Pr. CIT (Central) 3, Mumbai	M/s Gannon Dunkerely and Company Ltd	2010-11	460.97
100	194-CT	Delhi	CIT-LTU, Delhi	M/s Dalmia Bharat Sugar and Industries Ltd.	2008-09	144.6
101	239-CT	Delhi	CIT-2, Delhi	M/s BSES Yamuna Power Ltd.	2010-11	1823.64
102	240-CT	Delhi	CIT-2, Delhi	M/s BSES Rajdhani Power Ltd.	2010-11	19187.94
103	264-CT	Delhi	CIT-2, Delhi	M/s BSES Rajdhani Power Ltd.	2010-11	67.15
104	266-CT	Maharashtra	Pr. CIT- 1, Pune	M/s Bank of Maharashtra	2010-11	622.11
105	321-CT	Maharashtra	Pr. CIT-2, Mumbai	M/s State Bank of India Ltd.	2005-06	2002.34
<b>Administration of tax concessions/exemptions/deductions - Irregular exemptions/deductions/ reliefs</b>						
106	39-CT	Maharashtra	Pr. CIT (Central) 2, Mumbai	M/s Oricon Enterprises Ltd.	2009-10	110.29
107	46-CT	Maharashtra	Pr. CIT 2, Mumbai	M/s State Bank of India Ltd.	2012-13	5332.12
108	51-CT	Maharashtra	Pr. CIT 8, Mumbai	M/s Vodafone India Ltd.	2010-11	2980.56
109	56-CT	Delhi	Pr. CIT 2, Delhi	M/s Boutique Hotels India Pvt. Ltd.	2011-12	4130.17
110	59-CT	Kerala	CIT Trivandrum	M/s Eyme Technologies Pvt. Ltd.	2010-11	172.82
111	98-CT	Maharashtra	Pr. CIT 16, Mumbai	M/s Star India Private Ltd.	2010-11	620.02
112	106-CT	Maharashtra	Pr. CIT-1, Mumbai	M/s LIC of India	2007-08, 2008-09 & 2009-10	492.25
113	109-CT	West Bengal	Pr. CIT Central-1, Kolkata	M/s RamKrishna Forgings Ltd.	2012-13	227.61
114	124-CT	West Bengal	Pr. CIT-2, Kolkata	M/s Orient Paper and Industries Ltd.	2012-13	68.3
115	128-CT	Tamil Nadu	CIT-3, Chennai	M/s Zylog Systems Ltd.	2010-11	523.9
116	129-CT	Tamil Nadu	Pr. CIT-1, Madurai	M/s Fenner India Ltd.	2011-12	414.51
117	130-CT	Delhi	Pr. CIT-3, Delhi	M/s Fresenius Kabi Oncology Ltd.	2011-12	103.59
118	157-CT	West Bengal	Pr. CIT-Central-2, Kolkata	M/s Concast Bengal Industries Ltd.	2011-12	58.9
119	166-CT	Delhi	CIT-2, Delhi	M/s BSES Rajdhani Power Ltd.	2011-12	78.03
120	174-CT	Tamil Nadu	CIT-4, Chennai	M/s MPS Ltd.	2010-11 & 2011-12	348.13
121	182-CT	West Bengal	Pr. CIT 2, Kolkata	M/s Apeejay Tea Ltd.	2012-13	107.44
122	200-CT	Uttar pradesh	CIT-Central, Kanpur	M/s Rama Medicares Ltd.	2011-12	333.89
123	207-CT	Maharashtra	Pr. CIT-1, Mumbai	M/s SBI Life Insurance Co. Ltd.	2009-10	649.15
124	243-CT	Delhi	Pr. CIT-6, Delhi	M/s Mantec Consultants Pvt. Ltd.	2011-12	84.08
125	255-CT	Karnataka	CIT- LTU, Bangalore	M/s Toyota Kirloskar Auto Parts Pvt. Ltd.	2010-11	215.51
126	268-CT	Maharashtra	Pr. CIT-15, Mumbai	M/s 3i InfoTech Ltd.	2010-11	2428.55

Sl. No.	CAG DP No.	State	CIT Charge	Assessee Name	AY	TE (₹in lakh)
127	275-CT	Maharashtra	Pr. CIT- 3, Mumbai	M/s Life Insurance Corporation of India	2010-11 & 2011-12	838.67
128	277-CT	Maharashtra	Pr. CIT (Central)- 2, Mumbai	M/s Runwal Realty Pvt. Ltd.	2011-12	1864.76
129	292-CT	Karnataka	CIT-2, Bangalore	M/s Continental Automotive Components Pvt. Ltd.	2009-10	459.98
130	302-CT	Tamil Nadu	CIT-1, Chennai	M/s Blow Packaging (India) Ltd.	2012-13	67.91
131	304-CT	Tamil Nadu	CIT-4, Chennai	M/s Newgen Imaging systems Pvt. Ltd.	2009-10	93.20
132	316-CT	Maharashtra	Pr. CIT-2, Mumbai	M/s Satyam Computer Services Ltd.	2010-11	10094.00
<b>Administration of tax concessions/exemptions/deductions - Incorrect allowance of business expenditure</b>						
133	10-CT	Maharashtra	Pr. CIT-2, Nagpur	M/s Manganese Ore (I) Ltd.	2009-10 & 2010-11	237.62
134	34-CT	Tamil Nadu	CIT-LTU, Chennai	M/s EID Parry (India) Ltd.	2010-11	301.74
135	40-CT	Maharashtra	Pr. CIT 1, Pune	M/s Ganage Pressings Pvt. Ltd.	2009-10	73.78
136	60-CT	Gujarat	Pr. CIT, Gandhinagar	M/s Gujarat State Land Development Corporation Ltd.	2009-10	929.07
137	68-CT	West Bengal	Pr. CIT-4, Kolkata	M/s Ershisanye Construction Group India Pvt. Ltd.	2009-10	97.83
138	69-CT	West Bengal	Pr. CIT-2, Kolkata	M/s Coal India Ltd.	2012-13	449.98
139	71-CT	West Bengal	CIT-LTU Kolkata	M/s Hindustan Copper Ltd.	2012-13	197.73
140	83-CT	Andhra Pradesh	CIT-1, Hyderabad	M/s Andhra Bank	2009-10	3464.94
141	90-CT	Tamil Nadu	CIT-4, Chennai	M/s Kal Cables Private Ltd.	2012-13	62.39
142	97-CT	Maharashtra	Pr. CIT LTU, Mumbai	M/s Tata Motors Ltd.	2010-11	3796.41
143	104-CT	Maharashtra	Pr. CIT LTU, Mumbai	M/s Ambuja Cements Ltd.	2010-11 & 2011-12	2113.56
144	107-CT	Delhi	CIT-4, Delhi	M/s Interglobe Aviation Ltd.	2010-11	259.87
145	111-CT	West Bengal	Pr. CIT-2, Kolkata	M/s Balmer Lawrie and Company Ltd.	2012-13	131.4
146	114-CT	West Bengal	Pr. CIT-2, Kolkata	M/s Indian Pulp and Paper Private Ltd.	2012-13	83.44
147	115-CT	West Bengal	Pr. CIT-1, Kolkata	M/s Burn Standard Company Ltd.	2009-10	55.81
148	119-CT	Tamil Nadu	Pr. CIT-3, Chennai	M/s Tamilnadu Civil Supplies Corporation	2012-13	403.84
149	122-CT	Assam	CIT-Shillong	M/s North Eastern Electric Power Corporation Ltd.	2011-12	71.51
150	144-CT	Maharashtra	Pr. CIT-5, Mumbai	M/s Taj Air Ltd.	2009-10	184.34
151	172-CT	West Bengal	Pr. CIT-2, Kolkata	M/s Allahabad Bank	2010-11	5200.47
152	181-CT	West Bengal	Pr. CIT 2, Kolkata	M/s The West Bengal Power Development Corporation Ltd.	2012-13	277.32
153	183-CT	West Bengal	Pr. CIT 4, Kolkata	M/s Reliance Chemotex Industries Ltd.	2010-11	52.37
154	187-CT	Odisha	Bhubaneswar	M/s Orissa Mining Corporation Ltd.	2012-13	118.85
155	198-CT	Haryana	CIT-Panchkula	M/s Haryana State Electronics Development Corporation Ltd.	2009-10	158.28
156	205-CT	Maharashtra	Pr. CIT-LTU, Mumbai	M/s Tata Motors Ltd.	2007-08, 2010-11	2021.06
157	218-CT	Delhi	CIT-VI, Delhi	M/s MMTTC Ltd.	2009-10	210.13
158	223-CT	Odisha	CIT- Bhubaneswar	M/s North Eastern Electricity Supply Company of Orissa	2011-12	243.19

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Sl. No.	CAG DP No.	State	CIT Charge	Assessee Name	AY	TE (₹in lakh)
159	224-CT	Odisha	CIT- Bhubaneswar	M/s Western Electricity Supply Company of Orissa Ltd.	2012-13	103.1
160	233-CT	Tamil Nadu	CIT-4, Chennai	M/s L and T Interstate Road Corridor Ltd.	2011-12	183.53
161	252-CT	Maharashtra	Pr. CIT -8, Mumbai	M/s Vodafone India Ltd.	2009-10	184.13
162	259-CT	Tamil Nadu	CIT-1, Chennai	M/s Beardsell Satec Ltd.	2012-13	120.76
163	260-CT	Tamil Nadu	CIT- 1, Chennai	M/s Agnice Fire Protection Pvt. Ltd.	2012-13	77.51
164	261-CT	Tamil Nadu	CIT- 2, Chennai	M/s Equitas Holdings Pvt. Ltd. (Formerly Equitas Micro Finance India Pvt. Ltd.)	2011-12	200.46
165	265-CT	Tamil Nadu	Pr. CIT-2, Chennai	M/s Indian Bank Ltd.	2009-10 & 2010-11	1233.16
166	267-CT	Maharashtra	Pr. CIT-2, Mumbai	M/s State Bank of India Ltd.	2005-06	247
167	270-CT	Maharashtra	Pr. CIT-2, Mumbai	M/s ICICI Bank Ltd.	2011-12	4870.39
168	271-CT	Maharashtra	Pr. CIT- 3, Mumbai	M/s National Bank for Agriculture and Rural Development	2012-13	2554.72
169	273-CT	Maharashtra	Pr. CIT- 2, Mumbai	M/s Kotak Mahindra Bank Ltd.	2012-13	1266.82
170	276-CT	Maharashtra	Pr. CIT-9 , Mumbai	M/s Aditya Birla Retail Ltd.	2010-11	2243.18
171	278-CT	Maharashtra	Pr. CIT-12, Mumbai	M/s Deutsche Investment India Pvt. Ltd.	2010-11	3192.88
172	284-CT	Maharashtra	Pr. CIT-3, Pune	M/s New Phaltan Sugar Works Ltd.	2010-11	67.34
173	289-CT	Karnataka	CIT-6, Bangalore	M/s Subramanya Constructions and Development Company Ltd.	2011-12	153.71
174	298-CT	Punjab	Pr. CIT- 1 Chandigarh	M/s Recorders and Medicare Systems Pvt. Ltd.	2012-13	48.06
175	299-CT	Odisha	CIT- Bhubaneswar	M/s National Aluminium Company Ltd.	2012-13	978.81
176	301-CT	Tamil Nadu	CIT-4, Chennai	M/s L & T Krishnagiri Thopur Toll Road Ltd.	2011-12	98.99
177	317-CT	Maharashtra	Pr. CIT-2, Mumbai	M/s Bank of Baroda Ltd.	2004-05	113.23
178	319-CT	West Bengal	Pr. CIT-1, Kolkata	M/s Burn Standard Company Ltd.	2012-13	472.81
179	320-CT	Andhra Pradesh	CIT-3, Hyderabad	M/s State Bank of Hyderabad	2010-11 & 2011-12	11801.46
<b>Administration of tax concessions/exemptions/deductions - Irregularities in allowing depreciation/ business losses/ capital losses</b>						
180	3-CT	Rajasthan	CIT-2, Jaipur	M/s Vivek Pharma Chem India Ltd.	2012-13	95.17
181	13-CT	Maharashtra	Pr. CIT-6, Mumbai	M/s Agarwal Textile Industries Pvt. Ltd.	2009-10	4250.61
182	26-CT	Delhi	Pr. CIT-3, Delhi	M/s EFS Facilities Services (India) Pvt. Ltd.	2012-13	260.46
183	41-CT	Maharashtra	Pr. CIT 2, Mumbai	M/s DSP Investment Pvt. Ltd.	2010-11	50.73
184	47-CT	Maharashtra	Pr. CIT (Central) 4, Mumbai	M/s Mumbai Nasik Expressway Ltd.	2012-13	4682.17
185	48-CT	Maharashtra	Pr. CIT 8, Mumbai	M/s Tata Teleservices Maharashtra Ltd.	2012-13	5860.79
186	50-CT	Maharashtra	Pr. CIT 2, Nashik	M/s Jain Irrigation Systems Ltd.	2008-09	4705.94
187	61-CT	Gujarat	Pr. CIT IV, Ahmedabad	M/s Suyojit Enterprises Private Ltd.	2008-09	121.07
188	62-CT	Tamil Nadu	CIT-5, Chennai	M/s RR Donnelly Publishing India Pvt. Ltd.	2007-08	122.89

Sl. No.	CAG DP No.	State	CIT Charge	Assessee Name	AY	TE (₹in lakh)
189	63-CT	Tamil Nadu	CIT LTU, Chennai	M/s Axles India Ltd.	2010-11	798.62
190	66-CT	West Bengal	Pr. CIT-2, Kolkata	M/s The West Bengal Power Development Corporation Ltd.	2007-08	1781.02
191	80-CT	West Bengal	CIT-Central 1, Kolkata	M/s Orissa Manganese and Minerals Ltd.	2012-13	71
192	85-CT	Haryana	CIT (C), Gurgaon.	M/s Brahma City Private Ltd.	2011-12	113.96
193	88-CT	Tamil Nadu	CIT-1, Chennai	M/s Ambattur Clothing Ltd.	2011-12	459.89
194	89-CT	Tamil Nadu	CIT-4, Chennai	M/s Kal Airways Private Ltd.	2012-13	1199.3
195	96-CT	Maharashtra	Pr. CIT 10, Mumbai	M/s Patel KNR Infrastructure Ltd.	2011-12	2738.93
196	101-CT	Maharashtra	Pr. CIT 1, Pune	M/s Electracard Services Private Ltd.	2012-13	984.11
197	102-CT	Maharashtra	Pr. CIT 3, Mumbai	M/s Asian Electronics Ltd.	2008-09	486.03
198	105-CT	Maharashtra	Pr. CIT-9 Mumbai	M/s Future Generali India Life Insurance Company Ltd.	2009-10	633.15
199	110-CT	West Bengal	Pr. CIT Central-1, Kolkata	M/s Orissa Manganese and Minerals Ltd.	2012-13	154.67
200	112-CT	West Bengal	Pr. CIT-3, Kolkata	M/s Winsome Breweries Ltd.	2012-13	111.21
201	117-CT	Karnataka	CIT-LTU, Bangalore	M/s Karnataka Power Transmission Corporation Ltd.	2011-12	2607.33
202	118-CT	Tamil Nadu	CIT-4, Chennai	M/s Nissan Motor India Pvt. Ltd.	2011-12	78.91
203	127-CT	West Bengal	Pr. CIT-2, Kolkata	M/s Sublime Agro Ltd.	2011-12	53.28
204	133-CT	Andhra Pradesh	CIT-4, Hyderabad	M/s Leather Industries Development Corporation of Andhra Pradesh Ltd.	2009-10	817.99
205	139-CT	Odisha	CIT- Bhubaneswar	M/s Aditya Sponge and Power Pvt. Ltd.	2012-13	26.86
206	141-CT	Andhra Pradesh	CIT-2, Hyderabad	M/s Intense Technologies Ltd.	2012-13	182.18
207	142-CT	Maharashtra	Pr. CIT-3, Mumbai	M/s TCFC Finance Ltd.	2011-12	499.37
208	145-CT	Maharashtra	Pr. CIT-1, Thane	M/s Metso Minerals Mumbai Pvt. Ltd.	2005-06	365.92
209	149-CT	Maharashtra	CIT-8, Mumbai	M/s Transmart India Pvt. Ltd.	2012-13	348.23
210	150-CT	Gujarat	Pr. CIT-3, Baroda	M/s Heuback Colour Pvt. Ltd.	2008-09, 2009-10, 2010-11 & 2011-12	1330.5
211	152-CT	Kerala	Pr. CIT Kochi-1	M/s Patspin India Ltd.	2012-13	155.53
212	153-CT	Tamil Nadu	Pr. CIT-6, Chennai	M/s Srinivasa Fashions Pvt. Ltd.	2012-13	102.75
213	158-CT	West Bengal	Pr. CIT-2, Kolkata	M/s Kamarhatty Power Ltd.	2012-13	73.08
214	159-CT	West Bengal	Pr. CIT-5, Kolkata	M/s Sree Maa Sarada Ores and Forgings India Pvt. Ltd.	2011-12	54.71
215	163-CT	Delhi	CIT-3, Delhi	M/s Fujifilm India Pvt. Ltd.	2010-11	104.33
216	164-CT	Delhi	CIT-6, Delhi	M/s Mausam Films Ltd.	2012-13	957.63
217	167-CT	Rajasthan	CIT-2, Jaipur	M/s Maharaja Shree Umaid Mills Ltd.	2012-13	168.69
218	169-CT	Gujarat	Pr. CIT-3, Ahmedabad	M/s Rajshri Packagers Ltd.	2010-11	589.64
219	170-CT	Gujarat	Pr. CIT-3, Baroda	M/s Heubach Colour Pvt. Ltd.	2010-11 & 2011-12	276.35
220	178-CT	West Bengal	Pr. CIT 2, Kolkata	M/s West Bengal Infrastructure Development Finance Corporation Ltd.	2012-13	57.49
221	189-CT	Maharashtra	Pr. CIT 7, Mumbai	M/s Ganjam trading Co. Pvt. Ltd	2009-10	374.76
222	209-CT	Delhi	CIT-3, Delhi	M/s DLF Utilities Ltd.	2012-13	320.42

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Sl. No.	CAG DP No.	State	CIT Charge	Assessee Name	AY	TE (₹in lakh)
223	212-CT	Delhi	Pr. CIT-4, Delhi	M/s Indepay Networks Pvt. Ltd.	2011-12	62.13
224	217-CT	Delhi	Pr. CIT-III, Delhi	M/s Escorts Construction Equipment Ltd.	2010-11	298.22
225	220-CT	Delhi	CIT-LTU, Delhi	M/s Mahanagar Telephone Nigam Ltd.	2012-13	2123.29
226	221-CT	Delhi	CIT-9, Delhi	M/s Voith Hydro Pvt. Ltd.	2011-12	78.94
227	222-CT	Odisha	CIT-Cuttack	M/s Orissa Stevedors Ltd.	2011-12	74.98
228	230-CT	Tamil Nadu	CIT-3, Chennai	M/s TVS E Service Tec Ltd.	2012-13	71.88
229	232-CT	Tamil Nadu	CIT-Central-2, Chennai	M/s SNJ Distillers Pvt. Ltd.	2011-12	116.03
230	235-CT	Karnataka	CIT-Hubli	M/s Hubli Electricity Supply Company Ltd.	2011-12	389.87
231	241-CT	Delhi	CIT-3, Delhi	M/s Federal Mogul Automotive products (India) Pvt. Ltd.	2011-12	133.74
232	242-CT	Gujarat	Pr. CIT-2, Ahmedabad	M/s Elitecore Technologies Private Ltd.	2010-11	276.34
233	246-CT	Delhi	Pr. CIT-5, Delhi	M/s Powerlinks Transmission Ltd.	2010-11	1803.93
234	251-CT	Maharashtra	Pr. CIT-7, Mumbai	M/s Laxmi Ventures India Ltd.	2009-10	73.78
235	253-CT	Jharkhand	CIT-Jamshedpur	M/s TRF Ltd.	2010-11	58.96
236	254-CT	Bihar	Pr. CIT-1, Patna	M/s Bharat Wagon and Engineering Company Ltd.	2011-12	240.48
237	257-CT	Odisha	CIT-Bhubaneswar	M/s Western Electricity Supply Company of Orissa Ltd.	2011-12	910.13
238	272-CT	Maharashtra	Pr. CIT-8, Mumbai	M/s Tata Housing Development Company Ltd.	2010-11	108.3
239	274-CT	Maharashtra	Pr. CIT-5, Mumbai	M/s Laxmi Diamonds Pvt. Ltd.	2011-12	144.06
240	279-CT	Maharashtra	Pr. CIT-7, Mumbai	M/s Tata Teleservices Maharashtra Ltd.	2009-10	390.19
241	290-CT	Karnataka	CIT-LTU, Bangalore	M/s Dell International Services India Pvt. Ltd.	2009-10	79.84
242	291-CT	Karnataka	Pr. CIT-7,	M/s The Mysore Paper Mills Pvt. Ltd.	2011-12	1182.31
243	293-CT	Karnataka	CIT-1, Bangalore	M/s BPL Ltd.	2011-12	522.67
244	306-CT	Tamil Nadu	Pr. CIT-1, Madurai	M/s Theni Gurukrishna Textile Mills Pvt. Ltd.	2010-11	137.1
245	307-CT	Maharashtra	Pr. CIT -8, Mumbai	M/s Western MP Infrastructure and Toll Roads Pvt. Ltd.	2010-11, 2011-12 & 2012-13	8387.48
246	308-CT	Maharashtra	Pr. CIT -16, Mumbai	M/s 9 X Media Pvt. Ltd.	2010-11	1553.95
247	311-CT	Maharashtra	Pr. CIT-16, Mumbai	M/s Flamingo Pharmaceuticals Ltd.	2010-11	300.9
248	313-CT	Maharashtra	Pr. CIT- 1, Pune	M/s Innoventive Industries Ltd.	2011-12	179.78
249	314-CT	Gujarat	Pr. CIT- Rajkot	M/s Rajiv Manji Sorathia & Company	2011-12	81.11
250	322-CT	Maharashtra	CIT-15, Mumbai	M/s VKS Projects Ltd.	2011-12	66.59
<b>Income escaping assessments due to omissions - Income not assessed/under assessed under special provisions including MAT/Tonnage Tax etc.</b>						
251	1-CT	Tamil Nadu	Pr. CIT-3, Chennai	M/s Virgo Properties Pvt. Ltd.	2011-12	107.46
252	29-CT	Delhi	CIT-(Central)-1, Delhi	M/s Panacea Biotec Ltd.	2010-11	145.55
253	33-CT	Gujarat	Pr. CIT-3, Ahmedabad	M/s Nirma Ltd.	2006-07	412.04

Sl. No.	CAG DP No.	State	CIT Charge	Assessee Name	AY	TE (₹in lakh)
254	52-CT	Delhi	CIT-7, Delhi	M/s Pawan Hans Helicopters Ltd.	2011-12	108.78
255	65-CT	West Bengal	Pr. CIT Central-1, Kolkata	M/s MBL Infrastructures Ltd.	2013-14	106.86
256	120-CT	Tamil Nadu	CIT-2, Chennai	M/s The India Cements Ltd.	2011-12	98.85
257	154-CT	Tamil Nadu	Pr. CIT-4, Chennai	M/s L&T Infrastructure Development Projects Ltd.	2012-13	178.57
258	156-CT	West Bengal	Pr. CIT-2, Kolkata	M/s TMT Viniyogan Ltd.	2012-13	77.02
259	168-CT	Rajasthan	CIT-2, Jaipur	M/s Derewala Jewellery Manufacturing Company Ltd.	2012-13	71.68
260	206-CT	Maharashtra	Pr. CIT-10, Mumbai	M/s Oracle Financial Services Software Ltd.	2010-11	1462.92
261	234-CT	Rajasthan	CIT-2, Jaipur	M/s Safeflex International Ltd.	2012-13	178.19
262	294-CT	Uttar pradesh	Pr. CIT-Noida	M/s Jubilant Enpro Pvt. Ltd.	2012-13	3222.96
263	300-CT	Tamil Nadu	CIT-4, Chennai	M/s L & T Urban Infrastructure Ltd.	2012-13	64.13
<b>Income escaping assessments due to omissions - Incorrect classification and computation of capital gains</b>						
264	84-CT	Andhra Pradesh	CIT-4, Hyderabad	M/s Maheswari Mega Ventures Ltd.	2009-10	144.66
265	94-CT	Karnataka	Pr. CIT-3, Bengaluru	M/s Hinduja Realtors Private Ltd.	2010-11	218.22
266	231-CT	Tamil Nadu	CIT-5, Chennai	M/s Renault Nissan Technology and Business Centre India Pvt. Ltd.	2011-12	183.36
267	318-CT	West Bengal	Pr. CIT-1, Kolkata	M/s Bata India Ltd.	2007-08	100.97
<b>Income escaping assessments due to omissions – incorrect computation of income</b>						
268	7-CT	Gujarat	Pr. CIT-3, Ahmedabad	M/s Reckitt Benckiser Healthcare India Ltd.	2011-12	432.34
269	67-CT	West Bengal	Pr. CIT (Central)-1 Kolkata	M/s Bengal Energy Ltd.	2011-12	444.74
270	75-CT	West Bengal	Pr. CIT-2, Kolkata	M/s R.P.Info systems Ltd.	2012-13	73.94
271	77-CT	West Bengal	Pr. CIT-3, Kolkata	M/s Vinar System Pvt. Ltd.	2009-10	64.88
272	95-CT	Karnataka	CIT, Central, Bengaluru	M/s Brindavan Beverages Private Ltd.	2010-11	62.41
273	103-CT	Maharashtra	Pr. CIT-14, Mumbai	M/s Infrastructure Leasing and Financial Services Ltd.	2009-10	641.05
274	126-CT	West Bengal	Pr. CIT-3, Kolkata	M/s Britannia Industries Ltd.	2009-10	258.27
275	171-CT	Gujarat	Pr. CIT, Gandhinagar	M/s Tourism Corporation of Gujarat Ltd.	2012-13	86.73
276	177-CT	West Bengal	Pr. CIT 2, Kolkata	M/s Darjeeling Organic Tea Estates Private Ltd.	2012-13	60.31
277	180-CT	West Bengal	Pr. CIT 4, Kolkata	M/s Subir Sirkar Jewellers Private Ltd.	2012-13	901.48
278	256-CT	Odisha	CIT-Sambalpur	M/s Mahanadi Coal Field Ltd.	2011-12	1061.45
279	258-CT	Gujarat	Pr. CIT-2, Ahmedabad	M/s Ganesh Housing Corporation Ltd.	2009-10	528.73
280	262-CT	Tamil Nadu	CIT-2, Chennai	M/s Equitas Holdings Pvt. Ltd. (Formerly Equitas Micro Finance India Pvt. Ltd.)	2010-11 & 2011-12	242.88
281	263-CT	Tamil Nadu	CIT-2, Chennai	M/s Equitas Holdings Pvt. Ltd. (Formerly Equitas Micro Finance India Pvt. Ltd.)	2010-11 & 2011-12	147.03
282	287-CT	Madhya Pradesh	CIT-1, Indore	M/s SEZ Indore Ltd.	2006-07	415.45

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Sl. No.	CAG DP No.	State	CIT Charge	Assessee Name	AY	TE (₹in lakh)
283	295-CT	Uttar pradesh	Pr. CIT- Noida	M/s L G Electronics India Pvt. Ltd.	2007-08	1073.90
284	309-CT	Maharashtra	Pr. CIT- 2, Mumbai	M/s State Bank of India Ltd.	2010-11	1425.03
285	310-CT	Maharashtra	Pr. CIT-2, Mumbai	M/s ICICI Bank Ltd.	2011-12	4378.07
286	315-CT	Maharashtra	Pr. CIT-4, Mumbai	Stainless India Pvt. Ltd.	2011-12	1777.00
<b>Income escaping assessments due to omissions - Unexplained investment/ cash credits etc.</b>						
287	245-CT	Delhi	Pr. CIT-6, Delhi	M/s North West Sales and Marketing Ltd.	2011-12	1171.66
288	249-CT	Maharashtra	Pr. CIT-10, Mumbai	M/s Polydrill Engineers Pvt. Ltd.	2010-11	85.94
<b>Income escaping assessments due to omissions – Incorrect estimation of Arm’s Length Price</b>						
289	225-CT	Andhra Pradesh	CIT (IT & TP), Hyderabad	M/s Zuari Cements Ltd.	2012-13	81.87
290	226-CT	Andhra Pradesh	CIT (IT & TP), Hyderabad	M/s Prithvi Information Solutions Ltd.	2012-13	246.87
291	227-CT	Andhra Pradesh	CIT (IT & TP), Hyderabad	M/s Vivimed Labs Ltd.	2012-13	212.07
292	237-CT	Karnataka	Pr. CIT-3, Bangalore	M/s Google India Pvt. Ltd.	2011-12	555.28
293	238-CT	Karnataka	Pr. CIT-6, Bangalore	M/s SKF Technologies India Pvt. Ltd.	2011-12	792.97
294	280-CT	Maharashtra	Pr. CIT (TP) 4- Mumbai	M/s Standard Chartered Bank India Branch	2012-13	153.38
295	281-CT	Maharashtra	Pr. CIT (TP )- 1, Mumbai	M/s Capgemini India Pvt. Ltd.	2012-13	92.04
296	288-CT	Gujarat	CIT1 &TP, Ahemedabad	M/s AIA Engineering Ltd.	2011-12	104.14
297	297-CT	West Bengal	Pr. CIT-IT and TP	M/s Gujarat NRE Coke Ltd.	2009-10	89.91
<b>Over-charge of tax/ interest - Overcharge of tax</b>						
298	17-CT	Delhi	CIT-7, Delhi	M/s Puri Oil Mills Ltd.	2008-09	58.77
299	25-CT	Delhi	Pr. CIT-8, Delhi	M/s Shri Parasram Industries Pvt. Ltd.	2006-07	78.56
300	81-CT	West Bengal	Pr. CIT-3, Kolkata	M/s Baljit Agrotech (P) Ltd.	2011-12	55.68
301	82-CT	Uttarakhand	Pr. CIT, Dehradun	M/s Patanjali Food and Herbal Park Pvt. Ltd.	2012-13	47.22
302	92-CT	Tamil Nadu	CIT-4, Chennai	M/s Nissan Ashok Leyland Powertrain Ltd.	2012-13	163.28
303	113-CT	West Bengal	Pr. CIT-1, Kolkata	M/s Nampa Electricals Private Ltd.	2011-12	67.48
304	134-CT	Andhra Pradesh	CIT-1, Hyderabad	M/s Andhra Pradesh State Warehousing Corporation Ltd.	2010-11	268.36
305	137-CT	Odisha	CIT-Bhubaneswar	M/s North Eastern Electricity Supply Company of Orissa Ltd.	2011-12	289.83
306	151-CT	Goa	CIT-Panaji	M/s Salitho Ores Pvt. Ltd.	2012-13	89.42
307	160-CT	UT Chandigarh	Pr. CIT-1, Chandigarh	M/s Mukul Sales Pvt. Ltd.	2012-13	96.3
308	179-CT	West Bengal	Pr. CIT-4, Kolkata	M/s Khaitan India Ltd.	2011-12	140.79
309	195-CT	Delhi	CIT (Central)-1, Delhi	M/s Pixion Media Pvt. Ltd.	2011-12	2273.21
310	211-CT	Delhi	Pr. CIT-7, Delhi	M/s Rio Tinto Exploration India Pvt. Ltd.	2011-12	298.96
311	213-CT	Delhi	CIT (Intl. Tax. )-2, Delhi	M/s MTR Corporation Ltd.	2011-12	110.22
312	215-CT	Delhi	Pr. CIT-9, Delhi	M/s Today Merchandise Pvt. Ltd.	2011-12	69.01



Sl. No.	CAG DP No.	State	CIT Charge	Assessee Name	AY	TE (₹in lakh)
313	219-CT	Delhi	CIT (Central)-I, Delhi	M/s Pearl Studio Private Ltd.	2011-12	2179.43
314	248-CT	Delhi	CIT-3, Delhi	M/s Delhi Transport Corporation	2011-12	6501.04
<b>Over-charge of tax/ interest - Overcharge of interest</b>						
315	16-CT	Haryana	Pr. CIT (Central) Gurgaon	M/s Dwarkadhish Buildwell Pvt. Ltd.	2006-07	80.64
316	28-CT	Delhi	Pr.CIT-9, Delhi	M/s Volvo Properties Pvt. Ltd.	2012-13	50.14
317	30-CT	Delhi	CIT-LTU, Delhi	M/s Rural Electrification Corp Ltd.	2012-13	4229.10
318	53-CT	Delhi	CIT-7, Delhi	M/s Religare Securities Ltd.	2011-12	388.36
319	193-CT	Delhi	Pr.CIT-8, Delhi	M/s Subway Systems India Pvt. Ltd.	2012-13	106.37
320	228-CT	Haryana	Pr.CIT (Central) Gurgoan	M/s Vee Gee Industrial Enterprises Pvt. Ltd.	2009-10	30.79
<b>Income Tax and Wealth Tax</b>						
<b>Quality of assessments-Arithmetical errors in computation of Income and tax</b>						
321	1-IT	Bihar	CIT-II, Patna	Shri Amit Kumar Singh	2011-12	11.23
322	3-IT	Maharashtra	Pr. CIT-I, Kolhapur	Sadashivrao Mandlik Kagal Taluka SSK Ltd.	2009-10	497.14
323	7-IT	Maharashtra	Pr. CIT-III, Nagpur	The Chandrapur Distt. Central Co-operative Bank Ltd.	2011-12	139.05
324	8-IT	Maharashtra	CIT-Central-IV, Mumbai	Shri Manoj Kumar Babulal Punamia	2010-11	289.69
325	9-IT	Maharashtra	Pr. CIT-III, Nagpur	Nagpur District Central Co-operative Bank Ltd.	2010-11	356.49
326	18-IT	Delhi	CIT-Exemption	Society for Promotion of Indian Classical Music and Cilture Amongst Youth (SPIC MACAY)	2011-12	20.44
327	22-IT	Madhya Pradesh	CIT-I, Bhopal	Shri R. K. Lalwani	2010-11	156
328	25-IT	Uttar Pradesh	CIT-Bareilly	The Kisan Sakhari Chini Mills Ltd.	2008-09	130.36
329	28-IT	Delhi	Pr. CIT-9, Delhi	Smt. Maninder Bedi	2011-12	79.7
330	29-IT	Delhi	Pr. CIT(Cent)-I	M/s Sahara India	2011-12	195.44
331	58-IT	Maharashtra	Pr. CIT-I, Pune	M/s Agasti SSK Ltd.	2009-10	175.69
332	63-IT	Rajasthan	CIT-II, Jaipur	M/s Vinayak Developers	2009-10	13.25
333	71-IT	Maharashtra	Pr. CIT-I, Nagpur	The Malkapur Urban Co Op Bank Ltd.	2012-13	29.56
334	74-IT	Punjab	Pr. CIT( Central) Ludhiana	Shri Phuman Singh	2009-10	20.89
335	75-IT	Punjab	Pr. CIT( Central) Ludhiana	Shri Avtar Singh	2009-10	18.32
336	76-IT	Delhi	DIT(Exemption) Delhi	M/s India Vision Foundation	2010-11	39.06
337	106-IT	Delhi	CIT- Central-II, Delhi	Shri Ramesh Chand	2012-13	637.83
338	112-IT	Punjab	Pr. CIT (Cent)- Ludhiana	Shri Harpal Singh	2010-11	10.22
339	127-IT	Orissa	CIT-Sambalpur	M/s Bolangir District Central Cooperative Bank Ltd.	2012-13	523.56
<b>Quality of assessments- Incorrect application of rate of tax, surcharge, etc.</b>						
340	2-IT	Gujarat	Pr. CIT- Central,Surat	Shri Piyush Ranchhodbhai Patel	2012-13	26.33

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Sl. No.	CAG DP No.	State	CIT Charge	Assessee Name	AY	TE (₹in lakh)
341	4-IT	Maharashtra	CIT(IT)-III, Mumbai	Platinum Investment Management Ltd. A/c	2009-10	50.64
342	15-IT	Delhi	CIT-19, Delhi	Shri Vishal N Pawan Aggarwal	2006-07	49.62
343	23-IT	Rajasthan	CIT-I, Jaipur	Narayanan Heights and Towers	2012-13	23.12
344	24-IT	Gujarat	Pr. CIT-I, Ahmedabad	Shri Aiyubkhan Doulatkhan Pathan	2012-13	24.41
345	33-IT	Gujarat	Pr. CIT Central, Surat	Vimal Ranchhodbhai Patel	2012-13	26.3
346	43-IT	Maharashtra	Pr. CIT (C ), Pune	Shri Hari Bachubhai Muzat	2012-13	44.1
347	46-IT	Maharashtra	CIT (IT)-III, Mumbai	M/s Platinum Investment Management Ltd. A/c. Platinum International Fund	2009-10	436.69
348	55-IT	Tamil Nadu	CIT-VI, Chennai	Shri Y Meera Reddy	2007-08	43.08
349	92-IT	Uttar Pradesh	CIT-Ghaziabad	Ram Kumar Tyagi	2008-09	304.15
350	93-IT	Maharashtra	Pr. CIT-III (Central), Mumbai	The Board of Control for Cricket In India	2005-06	111.27
<b>Quality of assessments-- Non/short levy of interest/penalty for delay in submission of returns, delay in payment of tax, etc.</b>						
351	12-IT	Haryana	CIT-Faribabad	Shri Jagroop Singh	2006-07	11.77
352	16-IT	Delhi	Pr. CIT(Cent)-I, Delhi	Shri Vikram Dhirani	2012-13	39.85
353	17-IT	Delhi	Pr. CIT(Cent)-2	Shri Antesh Kumar Pandey	2010-11 & 2012-13	51.52
354	19-IT	Delhi	CIT(C)-II, Delhi	Ramesh Chand	2013-14	113.74
355	20-IT	Delhi	Pr. CIT(Central)-II, Delhi	Shri Paraminder Singh Kalra	2011-12	23.06
356	21-IT	Delhi	CIT (C)-II, Delhi	Shri Sanjeev Sharma	2012-13	35.7
357	31-IT	Andhra Pradesh	CIT-I, Hyderabad	M/s Bhavana Co-operative Housing Society Ltd.	2009-10	235.31
358	37-IT	West Bengal	CIT-12, Kolkata	M/s Sital Varma	2009-10	60.52
359	38-IT	Punjab	Pr. CIT-1, Chandigarh	Shri Ajit Singh	2006-07	62.47
360	39-IT	Punjab	Pr. CIT-2, Amritsar	Shri Subash Chander Saggi	2008-09, 2009-10, 2010-11	64.84
361	40-IT	Punjab	Pr. CIT-II, Amritsar	Shri Dalbir Singh	2007-08	13.78
362	41-IT	Punjab	Pr. CIT-3, Ludhiana	Shri Rajesh Bagga	2010-11, 2011-12	23.42
363	45-IT	Maharashtra	Pr. CIT (C), Pune	M/s Sonam Builders	2013-14	66.87
364	50-IT	West Bengal	CIT-12, Kolkata	Ms Sital Varma	2009-10	57.68
365	53-IT	Tamil Nadu	CIT-IV, Chennai	Shri Mukesh P Hemdev	2007-08	68
366	54-IT	Tamil Nadu	CIT(IT), Chennai	Shri Mafaz Mohamed	2010-11	55.1
367	56-IT	Delhi	CIT-(Central)-II, Delhi	Shri Surender Modi	2012-13	66.07
368	60-IT	Gujarat	Pr. CIT-III, Ahmedabad	M/s Abhishree Villa Co-op. Housing Society Ltd.	2010-11	52.56
369	61-IT	Gujarat	Pr. CIT-III, Ahmedabad	Shri Rajeshsingh G Rajput	2011-12	324.08
370	64-IT	Rajasthan	CIT-II, Jaipur	Shri Babu Lal Meena	2007-08	88.37
371	65-IT	Kerla	CIT(Central) Ernakulam	Shri P A Jose	2013-14	119.08
372	77-IT	Delhi	CIT-XXI, Delhi	Anuradha Overseas	2006-07	95.31
373	81-IT	Goa	Pr. CIT, Panaji	Sri Eknath Ashok Valavoikar Tari	2009-10 & 2010-11	23.68

Sl. No.	CAG DP No.	State	CIT Charge	Assessee Name	AY	TE (₹in lakh)
374	82-IT	Goa	Pr. CIT, Panaji	Smt. Madhuri Eknath Tari	2009-10 & 2010-11	24.05
375	83-IT	Tamil Nadu	Pr. CIT-I, Chennai	M/s Rathna Stores	2007-08 to 2012-13	196.81
376	84-IT	West Bengal	Pr. CIT-Cent-3, Kolkata	Shri Puspesh Kumar Baid	2007-08 & 2009-10	23.02
377	85-IT	West Bengal	Pr. CIT, Cent-2, Kolkata	Ms Kanika Maiti	2010-11	25.4
378	94-IT	Tamil Nadu	Pr. CIT-I, Trichy	The Tiruchirapalli District Central Coop. Bank Ltd.	2007-08	183.83
379	95-IT	Tamil Nadu	Pr. CIT-VI, Chennai	Shri A Lalichan	2009-10, 2010-11 & 2011-12	82.77
380	96-IT	Andhra Pradesh	CIT-IV, Hyderabad	Ms Andhra Pradesh Housing Board	2010-11	1425.25
381	101-IT	Punjab	Pr. CIT (Cent) Ludhiana	S. K Textiles, C/o Puneet Fashion Group Ludhiana	2009-10 & 2010-11	31.63
382	107-IT	Delhi	CIT- Central-II, Delhi	Shri Ramesh Chand	2007-08 to 2011-12	1275.27
383	111-IT	Uttar Pradesh	CIT-I, Kanpur	Shri Prakash Chandra Arora	2009-10	23.38
384	113-IT	Punjab	Pr. CIT (Cen) - Ludhiana	Shri Puneet Bedi, Prop M/s Nikhil Exports	2011-12	26.94
385	115-IT	Haryana	Pr. CIT- Panchkula	M/s Haryana State Pollution Control Board	2006-07, 2008-09, 2009-10, 2010-11, 2011-12	1073.71
386	123-IT	Uttar Pradesh	Pr. CIT-Central, Kanpur	Mradul Garg	2006-07 to 2011-12	52.11
<b>Quality of assessments-Mistakes in assessment while giving effect to appellate order</b>						
387	35	Rajasthan	CIT-III Jaipur	Manoj Kumar Johari	2010-11	12.26
388	69	Maharashtra	Pr. CIT-I, Nagpur	M/s Washim Urban Co-op Bank Ltd.	2010-11	34.47
<b>Administration of tax concession/exemption deduction-Irregular exemptions/deductions/reliefs given to Trusts/ Firms/Societies</b>						
389	26-IT	Maharashtra	Pr. CIT-I, Pune	M/s Kukadi Sahakari Sakhar Kharkhana Ltd.	2009-10	106.28
390	49-IT	West Bengal	DIT-Exemption, Kolkata	M/s Sunmarg Welfare Society	2011-12	195.56
391	68-IT	Maharashtra	Pr. CIT-I, Pune	M/s Sahakarmaharshi Bhausaheb Thorat SSK Ltd.	2009-10	1101.53
392	70-IT	Maharashtra	Pr. CIT-I, Kolhapur	Rajarambapu Patil SSK Ltd.	2011-12	55.09
393	72-IT	Gujarat	Pr. CIT-I, Baroda	M/s Fine Line Circuit Company	2004-05	23.37
394	73-IT	Andhra Pradesh	Pr. CIT-Vijayawada	M/s VGTM Urban Development Authority	2009-10, 2010-11	906.06
395	78-IT	Gujarat	Pr. CIT- Gandhinagar	Gandhinagar Urban Development Authority	2009-10 & 2010-11	499.26
396	80-IT	Gujarat	Pr. CIT-II, Ahmedabad	M/s Vinayak Corporation	2010-11	23.07
397	88-IT	Jharkhand	CIT-Jamshedpur	M/s B N Tractor	2010-11	15.31
398	104-IT	Delhi	CIT-Exemption, Delhi	Gurdwara Baba Jorawar Singh Ji Baba Feteah Singh Ji	2010-11	20.54
399	105-IT	Delhi	CIT- Exemption	Shri Robin Raina Charitable Trust	2011-12	41.18

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Sl. No.	CAG DP No.	State	CIT Charge	Assessee Name	AY	TE (₹in lakh)
400	116-IT	Himachal Pradesh	CIT- Shimla	M/s Shree Ganesh Concast Group of Undustries Kangra HP	2011-12	12.77
401	117-IT	Andhra Pradesh	CIT- Kurnool	M/s Andhra Pragathi Grameena Bank	2009-10	193.38
402	121-IT	Madhya Pradesh	CIT- Gwalior	Jlla Sahakari Kendriya Bank Maryadit	2010-11	96.23
403	128-IT	Haryana	Pr. CIT- Panchkula	M/s Haryana State Cooperative Apex Bank Ltd.	2009-10	18.38
404	134-IT	Maharashtra	Pr. CIT,III, Nagpur	M/s Gondia District Central Co-op. Bank	2007-08 to 2010-11	736.93
405	135-IT	Gujarat	Pr. CIT-I,Surat	M/s Nilkanth Developers	2010-11	63.85
<b>Administration of tax concession/exemption deduction-Irregular exemptions/deductions/reliefs given to individual</b>						
406	67-IT	West Bengal	CIT-XVII, Kolkata	Shri Manas Roy Chowdhury	2012-13	21.94
407	79-IT	Gujarat	Pr. CIT-III, Ahmedabad	Shri Rajendra H Prajapati	2011-12	26.39
408	87-IT	Jharkhand	Pr.CIT-Rachi	Shri Om Prakesh Singh	2009-10	13.18
409	124-IT	Uttar Pradesh	Pr.CIT-I, Kanpur	Shri Upendar Singh	2010-11	20.33
410	126-IT	Andhra Pradesh	CIT-Central, Hyderabad	Shri Sabbineni Surender	2010-11	290.89
411	133-IT	Haryana	CIT Gurgaon Central	Vinod Jain, Proprietor Nikki Jewellers	2011-12	19.2
<b>Administration of tax concession/exemption deduction-Incorrect allowance of business expenditure</b>						
412	14-IT	Delhi	Pr. CIT-21, Delhi	M/s Brij Gopal Construction Company	2009-10	70.65
413	52-IT	Bihar	Pr. CIT Bhagalpur	M/s K.D.Company, Supaul	2012-13	22.65
414	86-IT	West Bengal	Pr. CIT-12,Kolkata	Kishan Gopal Mohta	2010-11	29.32
415	90-IT	Orissa	CIT-Cuttack	M/s Kalinga Gramya Bank	2012-13	31.95
416	99-IT	Chandigarh	Pr. CIT-I, Chandigarh	Shri Sewak Ram	2009-10	45.46
417	109-IT	Uttrakhand	Pr. CIT- Dehradun	Ms Itisha Goyal	2012-13	55.48
<b>Administration of tax concession/exemption deduction-Irregularities in allowing depreciation/business loss/capital loss</b>						
418	5-IT	Maharashtra	Pr. CIT-III, Mumbai	Shri K V Adbul Nazar	2010-11	96.38
419	6-IT	Maharashtra	Pr. CIT-VI, Pune	Loknete Baburao Patil SSK Ltd	2010-11	256.23
420	11-IT	Maharashtra	CIT-VI, Pune	Shri Vitthal Sahakari Sakhar Karkhana Ltd.	2009-10	240.16
421	48-IT	West Bengal	Pr. CIT-3, Kolkata	Harshavardhan Himatsingka	2012-13	21.01
422	57-IT	Orissa	CIT-Cuttack	M/s Cuttack Central Co-operative Bank Ltd.	2012-13	250.93
423	91-IT	Maharashtra	CIT-II, Aurangabad	Dr. Babasaheb Ambedkar Sahakari Sakhar Karkhana Ltd.	2009-10	481.21
424	102-IT	Gujarat	Pr. CIT-Valsad	Maroli Vibhag Khand Udhhyog Sahkari Mandi Ltd.	2011-12	132.77
425	125-IT	Karnataka	CIT- Central, Bangalore	Shri B V Sreenivasa Reddy	2012-13	81.06
426	129-IT	Chandigarh	Pr. CIT-I, Chandigarh	M/s Thukral Regal Shoes	2011-12	11.78
<b>Income escaping assessments due to omissions-Incorrect classification and computation of capital gains</b>						
427	34-IT	Rajasthan	CIT-1 Jaipur	Sunil Sankhala	2011-12	211.55
428	66-IT	Uttar Pradesh	CIT-Meerut	Shri Praveen Gupta	2010-11	21.88
429	103-IT	Gujarat	Pr. CIT-III, Ahmedabad	Shri Ileshbhai P. Shah	2012-13	45.52
430	119-IT	Gujarat	Pr. CIT- III, Ahmedabad	Shri Harish Pannalal Shah	2010-11	33.77
431	130-IT	Rajasthan	CIT-I, Jodhpur	Shri Bhanwar Singh Rathore	2010-11	17.32

Sl. No.	CAG DP No.	State	CIT Charge	Assessee Name	AY	TE (₹in lakh)
432	131-IT	Tamil Nadu	CIT-IV, Chennai	Smt. Deepa Vijay	2012-13	206
433	132-IT	Tamil Nadu	CIT-VI, Chennai	Shri Natarajan Neelamegan	2012-13	23.81
<b>Income escaping assessments due to omissions-Incorrect computation of Income</b>						
434	10-IT	Maharashtra	Pr. CIT-I, Pune	Kopargaon Sahakari Sakhar Karkhana Ltd.	2009-10	98.96
435	32-IT	Gujarat	Pr. CIT-I, Ahmedabad	Keshavdayal Sitadas Jadwani	2010-11	44.64
436	42-IT	Maharashtra	Pr. CIT-1, Pune	M/s Vrideshwar Sahakari Sakhar Karkhana Ltd.	2009-10	152.22
437	44-IT	Maharashtra	Pr. CIT-I, Kolhapur	M/s Krantiagrani Dr.G.D. Bapu Lad SSK Ltd.	2012-13	41.98
438	62-IT	Gujarat	Pr. CIT-Valsad	Shri Sanjit J. Biswas	2011-12	54.74
439	97-IT	Maharashtra	Pr. CIT-2, Mumbai	Bharat Co-operative Bank Ltd.	2010-11	55.84
440	98-IT	Maharashtra	Pr. CIT-I, Pune	Parner Taluka SSK Ltd.	2009-10	53.8
441	136-IT	Maharashtra	Pr. CIT, Aurangabad	Majalgaon Sahakari Sakhar Karkhana Ltd.	2009-10	125.09
<b>Income escaping assessments due to omissions-Omissions in implementing provisions of TDS/TCS</b>						
442	36-IT	Uttar Pradesh	Pr. CIT Allahabad	Shri Lal Chand Yadav	2009-10	82.3
443	110-IT	Jharkhand	Pr. CIT- Ranchi	Shri Sanjay Kumar Sharma	2010-11	11.64
444	120-IT	Chhattisgarh	CIT-Bilaspur	M/s Basant Kumar Mishra	2009-10	23.5
<b>Income escaping assessments due to omissions-Non/short levy of Wealth Tax</b>						
445	1-WT	Gujarat	Pr. CIT-II, Ahmedabad	Madhuram Traders Pvt. Ltd.	2011-12	2.52
446	2-WT	west Bengal	CIT-11, Kolkata	Shri Shawkat Ali	2010-11	2.29
447	3-WT	Gujarat	Pr. CIT-II, Ahmedabad	Mudra Finvest Gujarat Ltd.		2.6
448	4-WT	Karnataka	CIT-Gulbarga	Shri Prabhakar Pathikonda	2011-12	5.45
449	5-WT	Karnataka	CIT (Central) Bangalore	Shri A Abdul Rafeekh	2008-09 to 2012-13	23.45
450	6-WT	Rajasthan	CIT-I, Jodhpur	Marudhar Hotels Pvt. Ltd.	2007-08	5.52
451	7-WT	Gujarat	Pr. CIT-II, Ahmedabad	Manpasand Builders Pvt. Ltd.	2010-11	5.58
<b>Income escaping assessments due to omissions-Unexplained investment/cash credits etc.</b>						
452	114-IT	Haryana	Pr. CIT- Gurgaon	Shri Naresh	2009-10	20
453	122-IT	Chhattisgarh	CIT-Bilaspur	Shri Bishambhar Dayal Agrawal	2010-11	12.8
<b>Income escaping assessments due to omissions-Incorrect estimation of Arm's Length Price</b>						
454	118-IT	Andhra Pradesh	CIT- (IT & TP ) Hyderabad	M/s Value Labs LLP	2012-13	163.94
<b>Over-charge of tax/Interest-Over-charge of tax/interest</b>						
455	13-IT	Punjab	CIT(Central) Ludhiana	Shri Tilak Raj Bedi	2007-08	374.2
456	27-IT	Delhi	CIT(Intl.Tax)-12, Delhi	M/s Persys Punj Lloyd Joint Venture	2011-12	111.76
457	30-IT	Delhi	CIT(Central)-I	Shri Sanjay Kumar Singh	2010-11	229.46
458	47-IT	Delhi	CIT (Central)-III, Delhi	Virendra Jain	2009-10	26585.6
459	51-IT	Assam	Pr. CIT-2, Guwahati	Shri Sovinder Singh Sethi	2008-09	24.69
460	59-IT	Delhi	CIT(Central)-I, Delhi	Shri Dev Kant Vashistha	2010-11	20.54
461	89-IT	Delhi	Pr. CIT-XIV,Delhi	Shri Tahar Singh Through Legal Heir, Smt Sunita Kumari	2007-08	116.46
462	100-IT	Punjab	Addl. CIT- Khanna	Shri Barinder Pal Singh	2008-09	21.92
463	108-IT	Delhi	CIT- Exemption	Innovative Welfare and Educational Society	2011-12	28.25

**Appendix 2.4 (Reference: Paragraph 2.3.4)**

<b>Category wise details of observations in respect of Draft Paragraphs sent to Ministry</b>		
<b>Sub category</b>	<b>Cases</b>	<b>Tax Effect (₹ in crore)</b>
<b>A. Quality of assessments</b>	<b>173</b>	<b>1,550.21</b>
a. Arithmetical errors in computation of income and tax	64	956.39
b. Incorrect application of rate of tax, surcharge etc.	16	27.12
c. Non/short levy of interest/penalty for delay in submission of returns, delay in payment of tax etc.	75	225.81
d. Excess or irregular refunds/interest on refunds	6	49.46
e. Mistake in assessment while giving effect to appellate orders	12	291.43
<b>B. Administration of tax concessions/exemptions/deductions</b>	<b>183</b>	<b>1497.10</b>
a. Irregular exemptions/deductions/reliefs given to Corporate	27	328.98
b. Irregular exemptions/deductions/reliefs given to Trusts/Firms/Societies	17	41.08
c. Irregular exemptions/deductions/reliefs given to individuals	6	3.92
d. Incorrect allowance of Business Expenditure	53	516.65
e. Irregularities in allowing depreciation/business losses/Capital losses	80	606.47
<b>C. Income escaping assessment due to omissions</b>	<b>75</b>	<b>260.93</b>
a. Under special provisions including MAT/Tonnage Tax etc.	13	62.35
b. Incorrect classification and Computation of Capital Gains	11	12.07
c. Incorrect Computation of Income	27	147.03
d. Omission in implementing provisions of TDS/TCS	3	1.18
e. Non/short levy of wealth tax	7	0.47
f. Unexplained investment/ cash credit	4	12.91
g. Incorrect estimation of Arm's Length Price	10	24.92
<b>D. Others</b>	<b>32</b>	<b>451.86</b>
Over charge of tax/interest	32	451.86
<b>Total</b>	<b>463</b>	<b>3760.10</b>

**Appendix 2.5 (Reference: Paragraph 2.5.2)**

<b>Cases where remedial action has become time barred in FY 2015-16</b>		
<b>State</b>	<b>Audit observations where remedial action became time barred</b>	
	<b>Cases</b>	<b>Tax effect (₹ in crore)</b>
Andhra Pradesh	NA	NA
Assam	1	0.30
Bihar	91	4.02
Chhattisgarh	25	4.41
Delhi	3	0.06
Goa	4	2.81
Gujarat	168	31.03
Haryana	86	10.81
Himachal Pradesh	0	0
Jammu & Kashmir	19	27.12
Jharkhand	50	13.78
Karnataka	12	3.08
Kerala	0	0
Madhya Pradesh	23	8.04
Maharashtra	243	50.61
Odisha	117	93.26
Punjab	59	4.63
Rajasthan	78	24.10
Tamil Nadu	952	851.98
UT Chandigarh	10	0.80
Uttarakhand	0	0
Uttar Pradesh	103	88.03
West Bengal	30	11.85
<b>Total</b>	<b>2,074</b>	<b>1,230.72</b>

**Appendix 2.6 (Reference Paragraph 2.6.3)**

States	Records requisitioned in FY 2015-16	Records not produced in FY 2015-16	Percentage of records not produced in FY 2015-16	Percentage of records not produced in FY 2014-15	Percentage of records not produced in FY 2013-14
Andhra Pradesh	NA	NA	NA	10.43	17.38
Assam	2,518	9	0.36	1.21	0.34
Bihar	3,367	473	14.05	13.42	13.52
Chhattisgarh	1,859	0	0.00	26.84	1.32
Delhi	41,101	9,536	23.20	24.81	18.24
Goa	1,648	46	2.79	0.39	0.00
Gujarat	27,190	736	2.71	6.43	13.59
Haryana	5,258	414	7.87	7.64	3.10
Himachal Pradesh	1,521	270	17.75	11.03	7.94
Jammu & Kashmir	360	5	1.39	16.01	13.19
Jharkhand	876	47	5.37	12.09	6.55
Karnataka	8,699	636	7.31	9.56	25.44
Kerala	5,203	591	11.36	11.76	9.90
Madhya Pradesh	11,880	2,086	17.56	20.06	16.87
Maharashtra	68,049	4,589	6.74	5.79	4.85
Odisha	4,697	1,379	29.36	9.78	31.62
Punjab	8,160	1,264	15.49	15.10	17.47
Rajasthan	13,929	888	6.38	8.75	8.27
Tamil Nadu	17,084	2,248	13.16	25.03	22.51
UT Chandigarh	3,240	1,487	45.90	41.49	17.09
Uttarakhand	1,981	423	21.35	0.69	4.29
Uttar Pradesh	14,001	681	4.86	3.11	5.30
West Bengal	32,173	1,705	5.30	7.01	10.56
<b>Total</b>	<b>2,74,794</b>	<b>29,513</b>	<b>10.74</b>	<b>12.02</b>	<b>13.44</b>



## Appendix 5.1 - (Reference paragraph 5.4)

List of 35 PANs listed in bogus purchases list of Sales Tax Department																		₹ in lakh
Sl. No.	Assessing Charge	Dealer Name/PAN	AY 2009-10			AY 2010-11			AY 2011-12			AY 2012-13			AY 2013-14			
			Purchase	Sales	Income	Purchase	Sales	Income	Purchase	Sales	Income	Purchase	Sales	Income	Purchase	Sales	Income	
1	ITO 2(3) Thane	Shri Vinayak Sales Corp./ AQYPP4297J	Not filed			Not filed			0	0.99		83.32	94.36		Not filed			
2	ITO 2(3) Thane	Padm Enterprises/ AVCPK2080R	Not filed			Not filed			Not filed			Not filed			Not filed			
3	ITO 2(3) Thane	Amees Enterprises/ AZPPP4568E	0	0	0	0	0	2.47	13.30	22.59	3.50	14.06	24.78	5.51	Not filed			
4	ITO 2(3) Thane	Samkit Trading Corp./ BJHPS7560L	0	0	0.76	114.70	122.55	2.25	0	0	3.16	Not filed			Not filed			
5	ITO 2(3) Thane	R N Enterprises/ ARKPK5303K	Not filed			Not filed			Not filed			Not filed			Not filed			
6	ITO 2(3) Thane	Sam Enterprises/ ADGPJ1815K	Not filed			0	0		0	0	1.59	0	0	1.79	0	0	1.79	
7	ITO 2(3) Thane	Avinash Trading Corp./ APPPP0806F	Not filed			Not filed			Not filed			Not filed			Not filed			
8	ITO 2(3) Thane	Bramahani Enterprises/ AHCPN7516K	Not filed			Not filed			0	0	1.60	0	2.26	1.60	Not filed			
9	ITO 2(3) Thane	Manki Enterprises/ AMHPK9422F	0	0	0	0	0	0	0	4.39	4.39	Not filed			Not filed			
10	ITO 2(3) Thane	N S Enterprises/ AIGPA4700P	72.22	88.49	3.84	114.82	125.47	2.53	Not filed			Not filed			\$			
11	ITO 2(3) Thane	Maulik Enterprises/ BMCPS0117D	0	0	1.12	Not filed			Not filed			Not filed			Not filed			
12	ITO 2(3) Thane	Deep Enterprises/ AMTPS9884P	0	0	0	Not filed			Not filed			Not filed			Not filed			
13	ITO 2(3) Thane	Nimesh Trading Corporation/ ALVPK4383L	0	0	0	125.30	130.52	3.31	Not filed			Not filed			Not filed			
14	ITO 2(3) Thane	Geeta Sales Corp./ APLPM2731A	24.18	25.51	1.63	35.57	39.91	1.88	82.69	94.85	3.46	Not filed			Not filed			
15	ITO 2(3) Thane	Aryan Enterprises/ AAAPQ1933G	30.47	37.09	5.32	0	0	0	0	0	0	38.02	48.39	7.99	Not filed			

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Sl. No.	Assessing Charge	Dealer Name/PAN	AY 2009-10			AY 2010-11			AY 2011-12			AY 2012-13			AY 2013-14		
			Purchase	Sales	Income	Purchase	Sales	Income	Purchase	Sales	Income	Purchase	Sales	Income	Purchase	Sales	Income
16	ITO 2(3) Thane	Adinath Trading Co/ AYIPP6959R	Not filed			0	0	0	Not filed			Not filed			Not filed		
17	ITO 2(3) Thane	Shree Steel Corporation/ AHLPD8520C	0	0	0	0	0	0	0	0	0	Not filed			Not filed		
18	ITO 2(3) Thane	Universal Enterprises/ ABPPV9606H	Not filed			Not filed			Not filed			Not filed			Not filed		
19	ITO 2(3) Thane	S R Enterprises/ AFQPG0676P	0	3.50	1.69	0	5.81	2.12	0	5.74	2.01	0	25.09	4.23	0	0	0
20	DCCC 8(1)	Superfine Trading Co. Pvt Ltd/ AAJCS3337G	6549.39	6575.17	12.08	2938.96	2962.58	10.06	Not filed			Not filed			Not filed		
21	DCIT 3(1)(1)	Rim Associates/ AQXPS9886P	Not filed			Not filed			Not filed			Not filed			Not filed		
22	DCIT 5(1)(1)	Aniket Steel Pvt Ltd./ AAGCA0417J	66.66	70.24	0.07	Not filed			Not filed			Not filed			Not filed		
23	DCIT 5(1)(1)	Bhavikh Steels Private Ltd./ AADCB1554G	Not filed			Not filed			Not filed			Not filed			Not filed		
24	DCIT 5(1)(1)	Anmol Feromet Pvt. Ltd./ AAGCA4069C	Not filed			Not filed			Not filed			Not filed			Not filed		
25	DCIT 5(1)(1)	Adarsha Trading Company Pvt Ltd/ AAGCA1090D	Not filed			Not filed			Not filed			Not filed			Not filed		
26	ITO 26(2)(3)	Snehal Enterprises/ ALOPR3012J	Filed manually\$			Not filed			Not filed			Not filed			Not filed		
27	ITO 26(2)(3)	Jindal Steel Corporation/ ALEPB6133C	Filed manually\$			Not filed			Not filed			Not filed			Not filed		
28	ITO 26(2)(3)	Neda Enterprises/ AMPPP9048Q	Filed manually\$			Filed manually\$			Not filed			Not filed			Not filed		
29	ITO 26(2)(3)	Selection Enterprises/ AFVPA6789G	Filed manually\$			Filed manually\$			Return E-filed#			Not filed			Not filed		
30	ITO 2(1) Nasik	Ketna Engg.*/ DASPS1751R	Not filed			0	0	0	Not filed			Not filed			Not filed		
31	ITO 2(1) Nasik	Brij Corporation*/ BBYPS6024G	Not filed		0	0	0	7.92	Not filed			Not filed			Not filed		

Sl. No.	Assessing Charge	Dealer Name/PAN	AY 2009-10			AY 2010-11			AY 2011-12			AY 2012-13			AY 2013-14		
			Purchase	Sales	Income	Purchase	Sales	Income	Purchase	Sales	Income	Purchase	Sales	Income	Purchase	Sales	Income
32	ITO 1(3) Thane	Bath Classic / AGAPA9867F	0	0		Not filed			Not filed			Not filed			22.1 8	24.2 5	
33	ITO 1(3) Thane	Prathmesh Sales Corporation/ AJGPR5975E	Not filed			Not filed			Not filed			Not filed			Not filed		
34	ITO 1(3) Thane	Classic Enterprises/ BACPM0311H	Not filed			Not filed			Not filed			Not filed			Not filed		
35	ITO 1(3) Thane	Shree Ganesh Enterprises/ ANHPP0684M	Complete return not made available									111.79	Not filed			92.26	

\$ Copy of return not readily available, will be furnished subsequently. # Notice u/s 148 issued, assessment pending, copy of return not furnished.

Additions made of entire bogus purchases of Rs 2.90 crore and Rs 4.52 crore for AY 2010-11 and 2011-12 in case of M/s Brij Corporation and Rs 1.06 crore of M/s Ketna Engineering for AY 2011-12 respectively on the basis of information received from Investigation wing

## Appendix 5.2 (Reference paragraph 5.10)

List of Case Laws for Bogus Purchases for sustainability of additions							
Sl. No.	ITA No./Date of pronouncement	AO charge	Name of the assessee/AY	Amount disallowed by AO	Decided by CIT(A)	Decided by ITAT	Sustained
1	4547/Mum/2014 /01.01.2016	ITO 14(1)(4)	Shri Hiralal Chunilal Jain/ 2009-10	The department disallowed entire bogus purchases of Rs 7.21 lakh	The CIT(Appeals) restricted disallowance to 20 per cent of bogus purchases	The appellant having produced all the records and evidences for such purchases, additions deleted.	0
2	2826/Mum/2013 /5.11.2014	ACIT 15(3)	Shri Ganpatraj A Sanghavi/ 2009-10	The department disallowed entire bogus purchases of Rs.174.01 lakh	Confirmed the addition made by AO.	Additions being based only on surmises, were, deleted the additions.	0
3	2959/Mum/2014 /28.11.2014	ACIT 21(1)	Ramesh Kumar & Co./ 2010-11	The department disallowed entire bogus purchases of Rs.498.80 lakh	confirmed the addition made by AO.	The additions have been made merely on the report of the Sales tax Department, were deleted.	0
4	6727/Mum/2012 /20.08.2014	DCIT 25(3)	Shri Rajeev G. Kalathil/ 2010-11	The department disallowed entire bogus purchases of Rs.13.69 lakh	Assessee produced all the records regarding purchases, additions deleted.	The ITAT upheld the findings of CIT(A)'s order	0
5	5246/Mum/2013 /5.3.2015	DCIT 25(2)	Shri Ramila Pravin Shah/2010-11	The department disallowed entire bogus purchases of Rs. 28.08 lakhs	The appellant produced all the records and evidences for such purchases, additions deleted.	The ITAT upheld the findings of CIT(A)'s order	0
6	5295/Mum/2013 /2.2.2016	DCIT 25(2)	Tarla R Shah/2010-11	The department disallowed entire bogus purchases of Rs. 74.09 lakh	Confirmed the addition.	Appellant produced all the records and evidences for such purchases made and not cash trail. ITAT asked the AO to adjudicate afresh.	afresh
7	5920/Mum/2013 /27.3.2015	ITO 25(3)(2)	Shri Deepak Popatlal Gala/2010-11	The department disallowed entire bogus purchases of Rs. 74.09 lakh	Additions deleted as the assessee produced the relevant records.	The ITAT upheld the findings of CIT(A)'s order	0
8	5163/Mum/2013 /24.02.2016	ACIT Cir 6(1)	Jaybharat Textiles and Real Estate P Ltd./ 2010-11	The department disallowed entire bogus purchases of Rs. 118.64 crore	Deleted the addition as the assessee produced the relevant records.	The ITAT upheld the findings of CIT(A)'s order	0

Sl. No.	ITA No./Date of pronouncement	AO charge	Name of the assessee/AY	Amount disallowed by AO	Decided by CIT(A)	Decided by ITAT	Sustained
9	3823/MUM/2014/09.03.2016	JCIT (OSD), Central Circle 39	M/s Maruti Impex/ 2009-2010	The department disallowed entire bogus purchases of Rs. 7.56 crores	The Id. CIT(A) confirmed the addition made by AO.	Deleted the additions as the appellant produced all the records and evidences for such purchases made	0
10	Writ petition no. 2860 of 2012/18.06.2014	ACIT Range 1(2)	Nickunj Eximp Enterprises Pvt. Ltd./ 2005-06 to 2010-11	The department reopened the case and disallowed entire bogus purchases of Rs. 35 crores.		High Court rejected the issue of notice u/s 148 on the basis of bogus purchases	0
11	5706/Mum/2013/13.5.2015	ITO 25 (2)(2)	Shri Paresh Arvind Gandhi/2010-11	The department disallowed entire bogus purchases of Rs. 1.38 crores	Deleted the addition as the purchases were genuine	The ITAT upheld the action of CIT(A).	0
12	5248/Mum/2013/16.7.2015	ACIT-25(2)	M/s Shivam Textile & Proofing Industries/ 2010-11	The department disallowed entire bogus purchases of Rs. 1.27 crores	The appellant produced all the records and evidences for such purchases, hence additions deleted.	The ITAT upheld the action of CIT(A).	0
13	2239/Mum/2012/5.12.2014	ACIT 22(1)	- M/s G V Sons/ 2007-08	The department disallowed entire bogus purchases of Rs. 16.57 lakh	The additions deleted	Sustained the order of CIT(A)	0
14	2240/Mum/2012/5.12.2014	ACIT 22(1)	- M/s G V Sons/ 2008-09	The department disallowed entire bogus purchases of Rs. 83.61 lakh	The additions deleted."	Sustained the order of CIT(A)	0
15	5427/MUM/2015/18.3.2016	ITO 20(1)(5)	M/s Imperial Imp & Exp/2009-10	The department disallowed entire bogus purchases of Rs.77.51 lakh and profit was calculated at the rate of 12.5 per cent of Rs.9.69 lakh.	The CIT(Appeals) also noticed that assessee could not prove the existence of the suppliers, however, restricted the additions at the rate of 5.41 per cent of Rs. 4.19 lakh.	The ITAT observed that no such opportunity have been allowed to cross examine the suppliers, hence, the entire additions needs to be deleted.	0

Sl. No.	ITA No./Date of pronouncement	AO charge	Name of the assessee/AY	Amount disallowed by AO	Decided by CIT(A)	Decided by ITAT	Sustained
16	7593/Mum/2011/31.7.2015	DCIT 18(3)	Tristar Jewellery Exports Private Ltd./2006-07	The department disallowed 25 <i>per cent</i> of bogus purchases of Rs. 409.12 lakh.	The CIT(A) restricted the addition to 7 per cent	Entire additions deleted.	0
17	964/M/2015/19.06.2015	CIT Central I	M/s Shoreline Hotel Pvt. Ltd./ 2011-12	The department disallowed 15 per cent of bogus purchases of Rs.360.24 lakh.	The entire alleged bogus purchase should have been disallowed by the AO.	The ITAT restored the matter back to the AO for deciding afresh after making necessary inquiry	afresh
18	5038/M/2014/2 4.06.2016	DCIT 5(3)	CMS Info Systems Private Ltd. /2010-11	The department disallowed bogus purchases of Rs.11.57 lakhs	The Id. CIT(A) confirmed the addition made by AO.	Deleted the additions.	0
19	582 & 610/AHD/2012/ 14.03.2016	ACIT, Central Circle-1(1), Surat	Shri Jagdish H. Patel/2008-09	The department disallowed bogus purchases of Rs. 566.81 lakh.	The Id. CIT(A) directed the A.O to disallow 25 <i>per cent</i> of bogus purchases	The ITAT directed the A.O to disallow 8 <i>per cent</i> of bogus purchases	8 <i>per cent</i>
20	583 & 611/AHD/2012/ 14.3.2016	ACIT, Central Circle-1(1), Surat	Shri Jagdish H. Patel/2009-10	The department disallowed bogus purchases of Rs. 303.29 lakh.	The Id. CIT(A) directed the A.O to disallow 25 <i>per cent</i> of bogus purchases	The ITAT directed the A.O to disallow 8 <i>per cent</i> of bogus purchases	8 <i>per cent</i>
21	1055/Kol/2013/1 0/6/2016	ITO Ward-1(2), Hooghly	Kalin Dutta/2008-09	The department disallowed bogus purchases of Rs. 29.11 lakh	Delete the additions made	The ITAT upheld the action of CIT(A).	0
22	ITA No.2434/Mum/2 013/8/7/2015	CIT-24(3)	Amitabh Bachchan/200 5-06	The assessment in this case was completed u/s.143(3) on 31-12-2007 by making addition of Rs.18.76 lakh towards disallowance of 10 <i>per cent</i> of G.P. on the alleged bogus purchases	The CIT(A) vide order No.CIT(A)-34/IT-20/ 2007-08 dated 23/02/2010 by relying on the decision of ITAT Ahmedabad in the case of M/s Vijay Proteins has enhanced the ITA No. 2434/13 disallowance to 25 <i>per cent</i> out the	The Hon'ble ITAT while setting aside the order of the lower authorities had given the specific direction to the AO. to recompute the income by substituting GP rate at 6 per cent.	6 <i>per cent</i>

Sl. No.	ITA No./Date of pronouncement	AO charge	Name of the assessee/ay	Amount disallowed by AO	Decided by CIT(A)	Decided by ITAT	Sustained
					disallowance of Rs. 46.91 lakh with an enhancement of Rs.28.15 lakh.		
23	ITA Nos.5120 and 5121/11/1/2016	CC-4(3)	M/s Jaya Jewellery Pvt. Ltd./ 2010-11 and 2011-12	The department disallowed 30 per cent of bogus purchases for AY 2010-11 and 2011-12	The first Appellate authority disallowed 30 per cent of bogus purchases for AY 2010-11 and 2011-12	The ITAT restricted the disallowance to 20 per cent.	20 per cent
24	ITA No. 136/MUM/2015 /29/02/2016	ITO 12(2)(1)	M/s Desire Jewels Pvt. Ltd./ 2008-09	The department disallowed 25 per cent of bogus purchases by issuing notice u/s 148.	CIT(Appeals) quashed the reassessment proceedings.	The ITAT affirmed the action of the CIT(Appeals) of quashing the reassessment proceedings	0 per cent
25	ITA Nos.232/Mum/2009 &1297/Mum/2012/19/08/2015	Range-9(1)	Dharmik Exim P. Ltd./ 2000-01 & 2001-02	The department disallowed 75 per cent of the bogus purchases	The CIT(A) deleted the additions.	The ITAT confirmed the addition of bogus purchases. The department appealed before High Court and High Court referred the matter back to ITAT for fresh consideration of the issue. Tribunal. The matter is restored back to the file of AO for deciding afresh.	afresh

## Appendix 6.1 (Reference paragraph 6.5.1)

Delays due to non furnishing of complete information along with the proposals for acquisition of land						
Sl. No.	Station/ CCIT	Project Description	Amount (₹ in crore)	Size of land	Date of proposal	Reasons for pendency
1	Hardoi/ Bareilly	Purchase of land for office and residential purpose for ITD from Shri Naresh Kumar Agarwal & others	NA	3,680 sq. mtrs	03.06.2015	Directorate asked (June 2015) CCIT to provide the detailed proposal with all relevant certificates and duly filled in checklists including calculation sheet of space, certificates from CPWD with regard to availability of Government land, suitability/feasibility, layout plan of land, non-encumbrance certificate from District/local authorities and cost benefit analysis. Reply to queries awaited from CCIT.
2	Faizabad/ Lucknow	Purchase of land for office cum residential building at Faizabad	NA	NA	22.12.2015	CCIT, Lucknow was asked (January 2016) to provide the estimated cost of the land including registration charges, stamp duty, Non-encumbrance certificate from the District/local authority, details of existing hired building in which office is being run now, period of validity of offer for purchase of land, Government land certificate from CPWD, Land Suitability/feasibility certificate from CPWD, Cost reasonability certificate from CPWD for construction on the proposed land, Cost benefit analysis, land layout plan. Reply to queries awaited from CCIT.
3	Haridwar / Dehradun	Purchase of land for construction of office building at Roshnabad, Haridwar	405.77	3,771 sq. mtrs	02.08.2013	Directorate asked (April 2015) CCIT (i) to furnish confirmation regarding non-escalation with validity (date/month) of estimate as the offer was valid upto Sept. 2013 only, (ii) to confirm provisions of 15% future expansion and 10% economic cut as per norms in the calculation of office space, (iii) to confirm the availability of budget with CPWD for the current FY 2015-16. Reply awaited from CCIT.
4	Mohali/ Chandigarh	purchase of land for office building and residential quarters at Mohali	14.52	4,840 sq. yards	25.05.2015	Revised AA & FS has been sought for official and residential purpose. Directorate has asked as to how additional piece of land will mitigate the space requirement in specific terms. Response not received from CCIT.
5	Fatehabad/ Hisar	Purchase of land for office building at	241.80	826.77 sq. mtrs	23.02.2012	Directorate asked (May 2015) CCIT to provide fresh and valid offer from HUDA as the present offer was to



Delays due to non furnishing of complete information along with the proposals for acquisition of land						
Sl. No.	Station/ CCIT	Project Description	Amount (₹ in crore)	Size of land	Date of proposal	Reasons for pendency
		Fatehabad				expire on 31.03.2015. In case of any change in the price a revised proposal was to be sent. Requisite information was awaited from CCIT.
6	Rewari/R ohtak	Proposal for purchase of land of Nagar Parishad Rewari for additional office space	2.03		07.11.2014	Directorate raised query (Dec. 2015) to CCIT to provide the reason for huge delay in utilization of fund allotted and as to how A/A & F/S could be sought for revalidation of already sanctioned proposal in view of increased circle rate of the land when original fund allocated has not been utilized . Reply to queries awaited from CCIT.
7	Ramnath puram/ CCIT, Madurai	Purchase of land for IT Office, Ramnathpuram	3.01	1 acre	26-05-2014/ 03.11.2014	The Directorate asked (Aug. 2015) CCIT to reconcile Sanctioned and working strength of manpower, validity of offer, requirement of space for residential quarters, to check rate offered by the Government of T.N with the market rate/ rate offered by Govt. of T.N to other Depts., available FSI/FAR, certificate of non-availability of land/buildings to be obtained from CPWD, vacant land under the charge of ITD, etc. Reply to the observations awaited from CCIT, Madurai.
8	Tambara m/ Pr. CCIT, Chennai	Purchase of land for construction of office building and residential qtrs. For I.T. Deptt. At Tambram, Chennai.	11.56	NA	10.06.2011	Directorate called for the following information from Pr. CCIT, Chennai (i) duly filled Checklist in the prescribed format. (ii) Copy of minutes of the committee constituted for the purchase of land (iii) Non-availability certificate from CPWD with regard to non-availability of Govt. land (iv) Certificate of cost reasonableness from CPWD (v) Certificate of suitability from CPWD on account of construction purpose (vi) Systematic calculation of office space as per norms along with area of special components as per enclosed guide-lines (vii) Methodical calculation of residential space in view of satisfaction ratio (viii) Documentary submission from the concerned army authorities for sale of the proposed land as

Delays due to non furnishing of complete information along with the proposals for acquisition of land						
Sl. No.	Station/ CCIT	Project Description	Amount (₹ in crore)	Size of land	Date of proposal	Reasons for pendency
						reference for further development. (ix) Copy of letter received from CEO St. Thomas Mount cum Pallavaram Cantonement, being jurisdictional authority of the proposed land. Reply awaited from Pr. CCIT.
9	Yavatmal / Nagpur	Purchase of land for construction of office building and staff quarters	3.51	5574.18 sq. mtr.	24.9.2012	Directorate raised (Nov. 2015) queries on terms and conditions of offer, confirmation on non-escalation of cost, layout plan of land, non-availability of GPA certificate etc. Reply awaited from CCIT.
10	Nagpur	Acquisition of land at Bungalow No.43A and 43B owned at civil lines, Nagpur for construction of office building & quarters	102.74	5.77 acres	30.9.2015	Observations of the Directorate with regard to the validity of offer for payment which already expired on 16.10.15, breakup of amount under the proposed head 4059 & 4216 etc. were communicated to CCIT. Reply awaited from CCIT.
11	Pune	Purchase of plot of land at Kharadi, Pune allotted by Govt. of State of Maharashtra	3.20	3000 sq. mtr.	2.12.2013	Directorate observations (Sept. 2015) on the finality of cost of land, validity of offer, shortage of office space and obtaining afresh land requirement certificate from the CPWD were communicated to Pr. CCIT. Reply to queries awaited.
12	Surat	Purchase of plot no. 128 of TPS-7 for construction of staff quarters at Surat	21.81 (SFC)	7789 sq. mtr.	15.01.2016	Reply received on 24.11.2015 regarding shortage of office space and residential quarters on the basis of existing sanctioned strength plus sanctioned strength post restructuring was under examination.
13	Bundi/ Udaipur	Purchase of land for construction of office building and residential quarters at Bundi.	1.96	2700 sq. mtr.	7.7.2008	Reply on the Directorate observations (May 2015) regarding validity of the cost of land, sanctioned strength at the station and availability of funds with MoUD were received from CCIT on 20.11.2015. Proposal was under consideration.
14	Udaipur	Purchase of land for residential quarters/ office building, guest house etc. for Income Tax Department, Udaipur	42.78 (SFC)	30000	11.8.2015	CCIT was asked (28.08.2015) to re-submit (i) afresh proposal with duly filled in checklists along with relevant documents/details. (ii) Calculation of space should be made on the basis of consolidated sanctioned strength at the station rather than separate calculation for each offices (iii) Space

Delays due to non furnishing of complete information along with the proposals for acquisition of land						
Sl. No.	Station/ CCIT	Project Description	Amount (₹ in crore)	Size of land	Date of proposal	Reasons for pendency
						for ASK to be as per norms (iv) calculation of space for special components should be calculated on the basis of Category of Building rather than for each offices at Udaipur (ii) Minimum requirement of land certificate to be obtained from CPWD and be submitted. Reply awaited from CCIT.
15	Jamshed pur	Purchase of land for construction of office & residential bldg.	22.03	4.17 Acre	3.11.2006	Directorate observed that land could be purchased at the rate concurred by CPWD in June, 2012. If that was not possible, purchase of land from State Govt. could be explored along with other options. CCIT, Ranchi was requested (20.07.2015) for action taken on observation of Directorate and availability of fund. Reply from CCIT was awaited.
16	Bokaro/ Ranchi	Proposal for the grant of A/A and F/S for purchase of land for office building for the Income Tax Department at Bokaro- reg.	4.92	0.89 acres	09.11.2015	Pr. CCIT, Ranchi was asked (26.11.2015) to seek extension of validity of offer price expiring on 08.12.2015,, clarify on nature of services charges and non feasibility of payment of security deposit under the capital head. Reply awaited from CCIT.
17	Bokaro/ Ranchi	Purchase of land for residential quarters	12.76	4 acres	09.11.2015	Pr. CCIT, Ranchi was asked (26.11.2015) to seek extension of validity of offer price expiring on 08.12.2015, clarify on nature of services charges and non feasibility of payment of security deposit under the capital head. Reply awaited from Pr. CCIT.
18	Chhindw ara/ Bhopal	Purchase of 30000 sq.ft. of land from State Government for construction of Office building and Staff Quarters.	2.81 (lease rent)	30000 sq. ft.	7.9.2009/ 5.03.2013	CCIT, Bhopal was asked (04 02.2014) to work out the requirement of office space as per norms prescribed in Infrastructure Manual and submit the duly filled in checklist with all supporting documents. Reply awaited from CCIT.
19	Shajapur/ Indore	Acquisition of land for construction of office and residential quarters	0.02	2 acre	23.2.2010	Directorate asked (20.12.2012) CCIT Bhopal to confirm from the state government whether a smaller plot of land can be allotted as there is no adequate justification for acquiring 2 acre plot. The proposed size of plot is much more than norms for a single ITO station. Reply awaited.
20	Seoni/ Bhopal	A/A & F/S for purchase of land (measuring 0.34	0.25	0.34 Hectare	29.11.2013	Information/ clarifications sought for by the Directorate in August 2015 w.r.to duly filled proforma for

Delays due to non furnishing of complete information along with the proposals for acquisition of land						
Sl. No.	Station/ CCIT	Project Description	Amount (₹ in crore)	Size of land	Date of proposal	Reasons for pendency
		hectare) from MP Govt., for construction of office and residential accommodation at Seoni.				residential accommodation, rental space and rent being paid, details of land i.e. cost of land, rate per sq. mtr., any other charges; suitability/feasibility certificates from CPWD, site map, requirement of office space and residential quarters, willingness to occupy staff quarters, revenue collection at Seoni, sources of funds, etc are awaited from CCIT.
21	Raipur	Allotment of land measuring 23,372 Sq. mtrs. from New Raipur Development Authority for the I. Tax department at New Raipur	17.31	23,372 sq. mtrs.	6.11.2008/ 19.3.2014	CCIT, Raipur was asked (30.4.2014) to provide the following details (i) Requirement of office and residential space as per actual strength and duly filled check list alongwith all supporting documents, (ii) to confirm how the budget for the proposal will be met and availability of the same. Reply is awaited from CCIT.

## Appendix 6.2 (Reference paragraph 6.5.2)

Poor scrutiny of land acquisition proposals leading to non utilization of acquired land							
Sl. No.	Pr. CCIT/ CCIT Charge	Address of land	Size of land	Purpose	Cost of land (₹ in lakh)	Date of possession	Whether land included in database of DIT (Infra)/if no, Sl. no. in Appendix - 6.3
1	Pr. CCIT, Mumbai	Plot No. 196, Backbay Reclamation, Nariman Point, Mumbai	2786.2 sq. mtr.	Construction of office/ residential building	100.34	1973	No/8
2	Pr. CCIT, Pune	Ichalkaranaji, Pune	7800 sq. mtr.	Construction of office building and residential quarters	53	1985	Yes
3	Pr. CCIT, Pune	Satara	2295 sq. mtr.	Construction of office/ residential building	13	1999	Yes
4	Pr. CCIT, Pune	Kudal	865 sq. mtr.	Construction of office/ residential building	5	2003	Yes
5	Panchkula	Bhiwani	549.05 sq. mtr.	Construction of office/ residential building	47.43	20.01.2011	Yes
6	Panchkula	Sirsa	900 sq. mtr.	Construction of office/ residential building	8.75	08.01.1996	Yes
7	Panchkula	Bays site no. 25 to 26 Distt Shopping Centre, Jind	549 sq. mtr.	Construction of office/ residential building	21.27	17.09.2008	No/1
8	Gurgaon	Plot no. 2-2 Bays-Sector-32 Gurgaon	539.5 sq. mtr.	Construction of office/ residential building	17.64	01.02.1996	No/2
9	Kurushetra	Plot No.4& 5, Sector-5 , Urban Estate, Kurukshetra	1200 sq. mtr.	Construction of office/ residential building	45.58	05.04.2010	No/3
10	Baroda	S.No. 31/1 & 31/2, Moje Kanbivage, Tal, Bharuch	8506 sq. mtr.	Construction of office building and residential houses	NA	07.28.2011	Yes
11	Baroda	Aurono-day Society, Alkapuri, Baroda	606.04 sq. mtr.	Construction of office building and residential houses	NA	More than 30 years	Yes
12	Rajkot	S.No.351, Nr. Railway Station, Amreli	979.37 sq. mtr.	Construction of office building and residential houses	28.74	03.16.2006	Yes
13	Rajkot	Plot No. 97 to 101 & 142 to 144, Ward No. 9/A (E), Bharatnagar, Gandhidham	2675.8 sq. mtr.	Construction of office building and residential houses	190.49	18.03.1999	Yes
14	Rajkot	S.No.191/1, Junagadh	3122.4 4 sq. mtr.	Construction of office building and residential houses	109.29	25.01.2001	Yes

Poor scrutiny of land acquisition proposals leading to non utilization of acquired land							
Sl. No.	Pr. CCIT/ CCIT Charge	Address of land	Size of land	Purpose	Cost of land (₹ in lakh)	Date of possession	Whether land included in database of DIT (Infra)/if no, Sl. no. in Appendix - 6.3
15	Rajkot	Race Course Circle, Rajkot	1310.14 sq. mtr.	Construction of office/ residential building	589.56	08.04.2009	Yes
16	Udaipur	Village Piplod, Opposite ITI, Mahidam Road, Banswara	2537.18 sq. mtr.	Construction of office building and staff quarters	83.66	13.08.2007	No/4
17	Jodhpur	Village Mandore, Balsamand, Jodhpur	15144.65 sq. mtr.	Construction of staff quarters	125.79	12.06.2000	No/5
18	Jodhpur	Jaisalmer	4118 sq. mtr.	Construction of office building, staff quarters and guest house	110.78	23.06.2007	No/6
19	Jaipur	Tonk	2391.66 sq yard	Construction of office building and residential houses	7.18	24.07.1997 & 16.02.2015	No/7
20	CCIT, Bhopal	Plot No. 47, Arear Hills, Bhopal	7082 sq. mtr.	Construction of office/ residential building	Free of cost	2005	Yes
21	Pr.CCIT, Bengaluru	Finance city, Bangalore	8096 sq. mtr.	Construction of office building	750	31.10.2013	Yes
22	Pr.CCIT, Bengaluru	No. 4 & 5, Infantry Road, Bangalore.	4023.5 sq. mtr.	Construction of office/ residential building	184	14.06.1993	No/ 11
23	CCIT, Panaji	No. 680, Athani Road, Bijapura	4046.85 sq. mtr.	Construction of office/ residential building	0.71	29.09.1996	No / 13
24	CCIT, Panaji	Margoa	3130 sq. mtr.	Construction of office/ residential building	0.85	19.04.2000	No /10
25	CCIT, Panaji	NA	NA	Construction of office/ residential building	NA	full possession not taken	Yes
26	Bhubaneswar	Ambapua Berhampur	2023.43 sq. mtr.	Construction of office/ residential building	13.75		Yes
27	Bhubaneswar	Bhawanipatna	8093.72 sq. mtr.	Construction of office/ residential building	28.04	31.03.2006	Yes
28	Bhubaneswar	Khurda	6313.1 sq. mtr.	Construction of office/ residential building	5.42	12.05.2005	Yes
29	Bhubaneswar	Charampa Bhadrak	5665.6 sq. mtr.	Construction of office/ residential building	28.49		Yes
30	Bhubaneswar	Gadakana Bhubaneswar	20234.3 sq. mtr.	Construction of office/ residential building	125		Yes

Poor scrutiny of land acquisition proposals leading to non utilization of acquired land							
Sl. No.	Pr. CCIT/ CCIT Charge	Address of land	Size of land	Purpose	Cost of land (₹ in lakh)	Date of possession	Whether land included in database of DIT (Infra)/if no, Sl. no. in Appendix - 6.3
31	Delhi CCIT	Plot No.D-3, Distt. Centre, Saket, New Delhi	1320 sq. mtr.	Construction of office/ residential building	1530	11.02.1998	No/ 22
32	Hyderabad	Ananthapur	2105 sq. mtr.	Construction of office/ residential building	65	June 1994	Yes
33	Hyderabad	Nellore	970.59 sq. mtr.	Construction of office/ residential building	166.98 [12.26 (cost of land 154.71 (Rent))]	26.11.1996	Yes
34	Hyderabad	Hindupur	809.37 sq. feet	Construction of office/ residential building	10.93 [3.00 (cost of land) 7.93 (rent)]	05.02.1996	Yes
35	PCCIT, WB & Sikkim	46, Moore Avenue, Kolkata	228960 sq feet	Construction of office and residential building	160.00	Not taken over	Yes
36	PCCIT, WB & Sikkim	Plot No. 20 under KIT Scheme No. VIIM, Ultadanga Main Road, Kolkata-700067	14354 sq feet	Construction of residential building	23	Aug. 1981	No/ 14
37	PCCIT, WB & Sikkim	Gopalpur, Assansol West Bengal	57456 sq feet	Construction of office building	1.31	NA	No /16
38	PCCIT, WB & Sikkim	Port Blair, A & N Islands	10763.91 sq feet	Construction of office building and guest house	Free of cost	Oct 2005	Yes
39	PCCIT, WB & Sikkim	Gangtok, Sikkim	5705 sq feet	Construction of office building	31.67	NA	Yes
40	PCCIT, WB & Sikkim	Krishnanagar, West Bengal	13824 sq feet	Construction of office building	38.48	2009	Yes
41	PCCIT, WB & Sikkim	Balurghat, West Bengal	14256 sq feet	Construction of office building and guest house	26.26	Feb 2008	Yes
42	PCCIT, WB & Sikkim	Plot No. 397(P), 3672(P), 3673(P), 3837(P), Mouza- Faridpur, JL No. 74, Touzi No. 1, Sub-, Durgapur-16 Dist Burdwan, West Bengal	41948.28 sq feet	Construction of residential building	33.28	June 2007	No /15
43	Guwahati	Village Dimoruguni, Mouza- Niz Sahar, Naogaon	1 Bigha 3 katha 10 lachha	Construction of office building and staff quarters	1.91	NA	No/ 18

Poor scrutiny of land acquisition proposals leading to non utilization of acquired land							
Sl. No.	Pr. CCIT/ CCIT Charge	Address of land	Size of land	Purpose	Cost of land (₹ in lakh)	Date of possession	Whether land included in database of DIT (Infra)/if no, Sl. no. in Appendix - 6.3
44	Shillong	Dibrugarh, Assam	7.5 Bigha	Construction of office building and staff quarters	49.09	1995	No /19
45	Ranchi	P.S. No.-189, Mauza-Daltonganj, Holding No.-580, Plot No.-853 & 850	5665.6 sq. mtr.	Construction of office building/residential quarters	43.56	10.03.2008	No /20
46	Ranchi	P.S. No.-134, Mauza-Kolghati,Hazaribagh, Khata No.-8, Plot No.- 54 & 55	74907.3 sq. mtr.	Construction of office/ residential building	208	01.09.2014	No /21
47	Patna	Gaya	2146 sq. mtr.	Construction of office building/ residential quarters	155.07	20.12.2013	Yes
48	Patna	Bhagalpur	7284 sq. mtr.	Construction of office building/ residential quarters	189.56	Deed pending	Yes
49	Patna	Begusarai	1942 sq. mtr.	Construction of office building/ residential quarters	18	31.12.2002	Yes
50	Allahabad	NA	2048 sq. mtr.	Construction of office building	60.42	11.03.2010	Yes
51	Kanpur	NA	6000 sq. mtr.	Construction of office building and staff quarters	340.61	17.10.2012	Yes
52	Kanpur	NA	9908 sq. mtr.	Construction of office cum residential building	122	18.07.1995	Yes
53	Lucknow	NA	9160 sq. mtr.	Construction of office cum residential complex	241.29	13.02.2001	Yes
54	Dehradun	NA	2471.02 sq. mtr.	Construction of office building, guest house and staff quarters	123.55	09.02.2000	Yes



**Appendix 6.3 (Reference paragraph 6.6.8.2)**

<b>Immovable assets not in central database of DIT (Infra)</b>						
<b>Sl. No.</b>	<b>CCIT Charge</b>	<b>Detailed Address</b>	<b>Size of the plot (in sqmts)</b>	<b>Amount (Rs in lakh)</b>	<b>Date of purchase of land</b>	<b>Date of possession</b>
1	Panchkula	Bays site no. 25 to 26 Distt Shoppig Centre Jind	549.045	21.27	08.01.2008	17.09.2008
2	Panchkula	Plot no. 2-2 Bays-Sector-32 Gurgaon	539.5	17.65	01.02.1996	01.02.1996
3	Panchkula	Plot No.4& 5, Sector-5 , Urban Estate, Kurukshetra	1200	45.58	27.10.2009	05.04.2010
4	Udaipur	Village Piplod, Opposite ITI, Mahidam Road, Banswara	2537.18	83.66	Aug. 2007	13.8.2007
5	Jodhpur	Village Mandore, Balsamand, Jodhpur	15144.65	125.79	17.12.1999	12.06.2000
6	Jodhpur	Jaisalmer	4118	110.78	30.5.2007	23.6.2007
7	Jaipur	Tonk	2391.66	7.18	14.9.1994	24.7.1997 &16.2.2005
8	Mumbai	196, Backbay Reclamation, Nariman Point, Mumbai	2784	100.34	1973	1973
9	Mumbai	C 41 to 43, Bandra Kurla Complex, Mumbai	9500	4750	31.05.2002	31.05.2002
10	Panaji	PTS/ Ch. No.71/1/1, 71/1/2, 71/1/3, 71/2/1, 71/2/2, 71/2/3, Marga City	3130	0.85	19.4.2000	19.4.2000
11	Bangalore	No. 4 & 5, Infantry Road, Bangalore.	4023.5	184	14.6.1993, acquired u/s. 269D of IT act	14.6.1993, acquired u/s. 269D of IT act
12	Panaji	Plot no. 324, near Belgaum Fort, Belgaum	18217	16.02	02.02.1982	01.04.1984
13	Panaji	No. 680, Athani Road, Bijapura	4046.85	0.71	29.3.1996	26.9.1996
14	Pr.CCIT (WB & Sikkim)	Plot No. 20 under KIT Scheme No. VIIIIM, Ultadanga Main Road, Kolkata-700067	1333.53	23	March 1980	August 1981
15	Pr.CCIT (WB & Sikkim)	Plot No. 397(P), 3672(P), 3673(P), 3837(P), Mouza-Faridpur, JL No. 74, Touzi No. 1, Sub-division Durgapur, Thana- Durgapur,	3897.12	33.28	May 2007	Jan 2007

Immovable assets not in central database of DIT (Infra)						
Sl. No.	CCIT Charge	Detailed Address	Size of the plot (in sqmts)	Amount (Rs in lakh)	Date of purchase of land	Date of possession
		Durgapur-16 Dist Burdwan , West Bengal				
16	Pr. CCIT (WB & Sikkim)	Gopalpur, Assansol West Bengal	5337.84	1.31	Nov. 1980	N.A.
17	Pr. CCIT (WB & Sikkim)	Plot No. 43/70, JL No. 171, Mouza- Narampur PS- Medinipur, Paschim Medinipur	983.29	7.86	N. A.	08.08.2005
18	CCIT Guwahati	Village Dimoruguni, Mouza- Niz Sahar, Naogaon	One Bigha 3 Katha, 10 lachas	1.91	Payment made on 27.01.1989 & Nov. 1990	Land is yet to be handed over
19	CCIT, Shillong	Dibrugarh, Assam	7.5 Bigha	49.09	1995	1995
20	Ranchi	P.S. No.-189, Mauza- Daltonganj, Holding No.-580, Plot No.-853 & 850	5665.599	43.56	19.03.2008	19.03.2008
21	Ranchi	P.S. No.-134, Mauza-Kolghati, Hazaribagh, Khata No.-8, Plot No.- 54 & 55	74907.312	208	Feb-04	Sep-14
22	Delhi	Plot No.D-3, Distt. Centre, Saket, New Delhi	1320 sq.m	1530	25.02.1997	11.02.1998

### Abbreviations

AA & ES	Administrative approval & Expenditure sanction
ACIT	Assistant Commissioner of Income Tax
Act	Income Tax Act, 1961
ADCR	Arrear Demand Collection Register
ADG	Addl. Director General
ALP	Arm's Length Price
AO	Assessing Officer
AST	Assessment Information System
AY	Assessment Year
BPR	Business Processing Re-engineering
CBDT	Central Board of Direct Taxes
CCIT	Chief Commissioner of Income Tax
CIT	Commissioner of Income Tax
CPC	Central Processing Centre, Bengaluru
CPC Scheme 1	Centralised Processing of Returns Scheme, 2011 notified vide CBDT Notification No. S.O.16 €, dated 4-1-2012
CPC Scheme 2	Centralised Processing of Returns Scheme, 2011 – Application of certain provisions of Act notified vide CBDT Notification No. S.O.17 €, dated 4-1-2012
CPC – TDS	Centralised Processing Centre – TDS, Vaishali, Ghaziabad, U.P.
CPWD	Central Public Works Department
CSO	Central Statistical Office
CT	Corporation Tax
DGIT (Systems)	Director General of Income Tax (Systems)
DIT – CPC	Director of Income Tax –CPC, Bengaluru
DIT (Infra)/DIT(I)	Director of Income Tax (Infrastructure)
DOR	Department of Revenue
DT	Direct Taxes
DW&BI	Data warehouse and business intelligent
ECB	External Commercial Borrowing
FAS	Financial Accounting System of CPC Portal
FTA	Fast Track Approval
FY	Financial Year
GDP	Gross Domestic Product
GFR	General Financial Rules
GTR	Gross Tax Receipts
HOD	Head of Department
ICAI	Institute of Chartered Accounts of India
ICT	Information and Communication Technology
IT	Income Tax
ITAT	Income Tax Appellate Tribunal
ITBA	Income Tax Business Application
ITD	Income Tax Department
ITDMS	Integrated Taxpayer Data Management System
ITO	Income Tax Officer
ITR-P	Income Tax Return-Physical
ITR/Return	Income Tax Return
JCIT	Joint Commissioner of Income Tax
PAC	Public Accounts Committee
PAN	Permanent Account Number
Pr. CCA	Principal Chief Controller and Accounts
Pr. CCIT	Principal Chief Commissioner of Income Tax
MAT	Minimum Alternate Tax
MOP	Manual of Office Procedure

MSA	Master Services Agreement dated 30 October 2009 between ITD & SP
NRND	No Refund No Demand
OLTAS	Online Tax Accounting System
PCM	Process Control Master
PDC	Primary Data Centre (Located at O/o DGIT (Systems), Vaishali, Ghaziabad, U.P.
PDT	Processed Data Transfer
PMU	Project Management Unit
QC	Quality Control
RBI	Reserve Bank of India
RFD	Results Framework Documents
RFP	Request for Proposal (3 volumes) forming part of MSA
ROC	Registrar of Companies
Rules	Income Tax Rules, 1962
SFC	Standing Finance Committee
SIT	System Integration Testing
SLA	Service Level Agreement – Metrics designed under 44 Parameters to measure performance of SP on a monthly basis and subject to Quarterly Audit by a Third Party Agency (viz. M/s STQC)
SOP	Standard Operating Procedures–Defining operation procedures
SP	Service Provider – M/s Infosys Technologies Ltd.
STQC	Standardisation Testing and Quality Certification Directorate
TARC	Tax Administration Reforms Commission
TCS	Tax Collected at Source
TDS	Tax Deducted at Source
TFI	Task Force on Infrastructure
TRO	Tax Recovery Officer
ZAO	Zonal Accounts Office