

# Appendices



**Appendix-1**  
**(Refer para 3.3.1)**

**Incorrect allowance of exemption for trading/commercial activities**

Sl. No.	State	Name of the assessee with PAN	AY	CIT Charge	Tax effect (₹ in lakh)
1	Maharashtra	Guru Nanak Quin Centenary Memorial Hospital Trust AAATG2576K	2013-14	CIT(Exemption), Mumbai	50.36
2	Maharashtra	Bombay Hospital Trust AAATB3815C	2011-12	CIT(Exemption), Mumbai	388.25
3	Maharashtra	Bombay Hospital Trust AAATB3815C	2010-11	CIT(Exemption), Mumbai	339.04
4	Maharashtra	The Bhatia General Hospital AAATT3440K	2013-14	CIT(Exemption), Mumbai	404.86
5	Maharashtra	Marathwada Medical & Research Institute AAATM6631K	2013-14	CIT(Exemption), Pune	145.21
6	Maharashtra	Bombay Hospital Trust AAATB3815C	2012-13	CIT(Exemption), Mumbai	402.89
7	Maharashtra	Bombay Hospital Trust AAATB3815C	2013-14	CIT(Exemption), Mumbai	455.06
	<b>Total</b>				<b>2,185.67</b>

**Appendix-2**  
**(Refer para 3.3.2)**

**Other irregularities in allowance of exemption to hospital trusts**

Sl. No.	State	Name of the assessee with PAN	AY	CIT Charge	Tax effect (₹ in lakh)
1	Maharashtra	The Bomanjee Dinshaw Petit Parsee General Hospital AAATB3553H	2010-11	CIT -Exemption Mumbai	35.35
2	Maharashtra	Maharashtra Medical Foundation AAATM1753E	2012-13	CIT -Exemption Mumbai	240.37
3	Maharashtra	The Bomanjee Dinshaw Petit Parsee General Hospital AAATB3553H	2013-14	CIT -Exemption Mumbai	23.72
4	Maharashtra	The Bomanjee Dinshaw Petit Parsee General Hospital AAATB3553H	2010-11	CIT -Exemption Mumbai	72.70
5	Maharashtra	The Bomanjee Dinshaw Petit Parsee General Hospital AAATB3553H	2011-12	CIT -Exemption Mumbai	48.36
6	Maharashtra	Padmshree DY Patil AABTP2448L	2012-13	CIT -Exemption Mumbai	222.98
7	Maharashtra	Mandke Foundation AAATM4557G	2013-14	CIT -Exemption Mumbai	30.90
8	Maharashtra	Hastimal Sancheti Montrial Trust AAATH0666F	2013-14	CIT -Exemption Pune	248.71
9	Maharashtra	Dr.DY Patil Vidya Pratisthan Society AABTD1482A	2013-14	CIT -Exemption Pune	211.41
10	Maharashtra	NM Wadia Institute of Cardiology AAATN0856G	2012-13	CIT -Exemption Pune	32.97
11	Maharashtra	Lokmanya Medical Foundation, AAATL2106Q	2013-14	CIT -Exemption Pune	0.00
12	Maharashtra	Marathwada Medical & Research Institute AAATM6631K	2013-14	CIT -Exemption Pune	569.50
13	Maharashtra	Mandke Foundation AAATM4557G	2013-14	CIT -Exemption Mumbai	1,384.81
14	Uttar Pradesh	Nazreth Hospital Society, Allahabad AAATN1730G	2012-13	PCIT-Exemption Lucknow	71.67

15	Rajasthan	M/s State Institute of Health & Family Welfare, Jaipur-AAATS3404N	2013-14	CIT -Exemption Jaipur	22.46
16	Rajasthan	Rajasthan Medical relief Society, Rajsamand-AAATR8252R	2013-14	CIT -Exemption Jaipur	1.59
17	Rajasthan	Apollo Animal Medical group Trust, Jaipur-AABTA0145K	2008-09	CIT -Exemption Jaipur	69.70
	<b>Total</b>				<b>3,287.20</b>

**Appendix-3**  
**(Refer para 3.3.3)**

**Irregular allowance of depreciation to resulting in double deduction**

Sl. No.	State	Name of the assessee with PAN	AY	CIT Charge	Tax effect (₹ in lakh)
1	Maharashtra	The Bomanjee Dinshaw Petit Parsee General Hospital AAATB3553H	2013-14	CIT (Exemption), Mumbai	90.64
2	Maharashtra	The Bomanjee Dinshaw Petit Parsee General Hospital AAATB3553H	2010-11	CIT (Exemption), Mumbai	81.2
3	Maharashtra	The Bomanjee Dinshaw Petit Parsee General Hospital AAATB3553H	2011-12	CIT (Exemption), Mumbai	111.51
4	Maharashtra	Mahatma Gandhi Mission (MGM), AAATM4256E	2013-14	CIT (Exemption), Pune	1,022.97
5	Maharashtra	GD Birla Medical Research & Educational Foundation AAATG4151C	2010-11	CIT (Exemption), Mumbai	73.95
6	Maharashtra	Mandke Foundation AAATM4557G	2013-14	CIT (Exemption), Mumbai	839.06
	<b>Total</b>				<b>2,219.33</b>

**Appendix-4**  
**(Refer para 3.3.4)**

**Irregular allowance of accelerated depreciation on life saving medical equipments**

Sl. No.	State	Name of the assessee with PAN	AY	CIT Charge	Tax effect (₹ in lakh)
1	Gujarat	Sterling Adlife India Ltd. AADCA0897M	2010-11	Pr.CIT 4, Ahmedabad	22.99
2	Gujarat	Sanjivani Super speciality Hospitals Pvt Ltd. AALCS8908H	2012-13	Pr.CIT 4, Ahmedabad	11.71
3	Gujarat	ZyduS Hospitals and Healthcare Research Pvt. Ltd. AAACZ3443K	2013-14	Pr.CIT 4, Ahmedabad	1.25
4	Rajasthan	Sh. Ram Goyal Prop. M/S Kamla Nagar Hospital, Jodhpur ABXPG4604Q	2012-13	CIT-II, Jodhpur	1.91
5	Punjab	Sh. Navjot Singh Chugh AATPC8006B	2013-14	CIT 3 Ludhiana	22.94
6	West Bengal	M/s Peerless Hospitex Hospital Research Centre Ltd. AABCP7225L	2013-14	PCIT-4 Kolkata	3.88
7	West Bengal	M/s AMRI Hospitals Ltd. AAECS6786N	2012-13	PCIT-1 Kolkata	1.28
8	West Bengal	Woodlands Multispecialty Hospital Ltd. AAACW9160A	2013-14	PCIT-4 Kolkata	1.58
9	West Bengal	Atrium Diagnostics & Health Care Services (P) Ltd. AAHCA0244N	2010-11	PCIT-Siliguri	7.45
10	Maharashtra	M/s Siddhivinayak Children Hospital ABRFS3858C	2013-14	CIT I Pune	1.32
11	Bihar	M/s Ford Hospital & Research centre Pvt. Ltd., Patna AABCF3445J	2012-13	CIT-1, Patna	23.13
12	Bihar	M/s Ford Hospital & Research centre Pvt. Ltd., Patna AABCF3445J	2013-14	CIT-1, Patna	19.12
13	Uttar Pradesh	Yashoda hospital and research centre Ltd. AAACY0508N	2013-14	Pr. CIT Ghaziabad	5.35
14	Assam	M/s Dispur Hospitals Pvt. Ltd. AACCD1256C	2010-11	CIT-2, Guwahati	4.50
15	Assam	Assam Hospital Ltd. AAECA3073E	2013-14	CIT-2, Guwahati	2.14
16	Andhra Pradesh & Telangana	M/s Durga Bhavani Hospitals Pvt. Ltd. AADCD7431J	2013-14	Pr. CIT 5 Hyderabad	3.44

17	Delhi	M/s Escort heart Institute and Research Centre Ltd. AAACE8731F	2010-11	Pr.CIT 3 Delhi	68.2
18	Delhi	M/s Umkal Healthcare Pvt. Ltd. AAACU7727R	2010-11	Pr.CIT 9 Delhi	27.79
19	Delhi	M/s Umkal Healthcare Pvt. Ltd. AAACU7727R	2011-12	Pr.CIT 9 Delhi	24.17
20	Delhi	M/s Home trail Estate Pvt. Ltd. AACCH1467K	2013-14	Pr.CIT 4 Delhi	1.26
21	Delhi	M/s Fortis C-Doc healthcare Ltd. AABCF5973F	2013-14	Pr.CIT 3 Delhi	2.33
22	Delhi	Flt. Lt. Rajan Dhall Charitable Trust AAATF0185H	2010-11	Pr.CIT, Exemption	4.47
23	Karnataka	M/s Medihope Hospitals & Research Centre Pvt. Ltd. AAHCM5554F	2013-14	PCIT-2, Bengaluru	40.23
24	Tamil Nadu	RHEA Health Care Pvt. Ltd. AADCR9846F	2011-12	CIT (Central 1), Chennai	13.12
25	Tamil Nadu	RHEA Health Care Pvt. Ltd. AADCR9846F	2012-13	CIT (Central 1), Chennai	15.03
26	Tamil Nadu	Bharat Medicare Pvt. Ltd. AABCB 5881A	2012-13	Pr CIT 1, Chennai	6.56
27	Tamil Nadu	Primex Health Care Research Pvt. Ltd. AAGCM0514Q	2013-14	CIT 5, Chennai	2.21
28	Tamil Nadu	MIOT Hospitals Ltd. AAACM2162N	2011-12	CIT 4, Chennai	1.7
29	Tamil Nadu	MIOT Hospitals Ltd. AAACM2162N	2012-13	CIT 4, Chennai	2.49
30	Kerala	Ananthapuri Hospitals Pvt. Ltd. AADCA6276A	2013-14	Pr CIT, Trivandrum	8.84
31	Madhya Pradesh	M/s Kalyan Memorial Charitable Trust AAATK4285D	2012-13	Pr.CIT-Gwalior	6.23
32	Madhya Pradesh	M/s Kalyan Memorial Charitable Trust AAATK4285D	2013-14	Pr.CIT-Gwalior	9.67
33	Madhya Pradesh	Smt. Manjushree Bhandari ABNPB6251C	2012-13	Pr.CIT-1, Indore	22.88
	<b>Total</b>				<b>391.17</b>



**Appendix-5**  
**(Refer para 3.3.5)**

**Irregular allowance of deduction under section 35AD**

Sl. No.	State	Name of the assessee with PAN	AY	CIT Charge	Tax effect (₹ in lakh)
1	Haryana	M/s Vandam Healthcare, Hisar AAIFV0635N	2013-14	CIT Hisar	218.55
2	Maharashtra	Shrirang Arun Limaye ABFPL2414D	2013-14	CIT I Pune	82.25
3	Andhra Pradesh & Telangana	M/s Premier Hospitals Pvt. Ltd. AABCP2109H	2012-13	Pr.CIT 4, Hyderabad	44.84
4	Delhi	M/s Aar Aar Medical Services Pvt. Ltd. AAICA2961M	2013-14	CIT-1 Delhi	39.1
5	West Bengal	M/s GPT Healthcare Private Ltd. AABCJ2967K	2013-14	PCIT-4 Kolkata	75.05
	<b>Total</b>				<b>459.79</b>

**Appendix-6**  
**(Refer para 3.3.6)**

**Irregular allowance of deduction under section 80IB**

Sl. No.	State	Name of the assessee with PAN	AY	CIT Charge	Tax effect (₹ in lakh)
1	Uttar Pradesh	M/s Rama Medicare Ltd. AAACR4680A	2012-13	Pr. CIT Central Kanpur	356.9
2	Andhra Pradesh & Telangana	M/s Ramya Hospitals, AAIFR4508G	2010-11	Pr. CIT-2, Vishakapatnam	5.41
3	Andhra Pradesh & Telangana	M/s Ramya Hospitals, AAIFR4508G	2012-13	Pr. CIT-2, Vishakapatnam	7.23
4	West Bengal	Dr.Chhang's Super Specialty Hospital Pvt. Ltd. AABCD9278M	2013-14	PCIT-Siliguri	44.34
5	West Bengal	Dr.Chhang's Super Specialty Hospital Pvt. Ltd. AABCD9278M	2012-13	PCIT-Siliguri	38.13
6	West Bengal	Dr.Chhang's Super Specialty Hospital Pvt.Ltd. AABCD9278M	2011-12	PCIT-Siliguri	6.62
7	Maharashtra	M/s Eureka Medicare Private Limited AABCE6829M	2012-13, 2013-14	CIT-I Nagpur	71.34
	<b>Total</b>				<b>529.97</b>

**Appendix-7**  
**(Refer para 4.2.1)**

**Irregular allowance of depreciation (other than life savings equipment)**

Sl. No.	State	Name of the assessee with PAN	AY	CIT Charge	Tax effect (₹ in lakh)
1	Uttar Pradesh	M/s Ajanta Hospital and IVF Centre Pvt. Ltd. AAECA 6979R	2013-14	Pr. CIT-I Lucknow	1.68
2	Assam	GNRC Ltd. AAACG7527P	2011-12	CIT-1, Guwahati	83.48
3	Delhi	M/s Noida Medicare Centre Ltd. AAACN0980B	2012-13	Pr.CIT-2, Delhi	13.43
4	Delhi	M/s Noida Medicare Centre Ltd. AAACN0980B	2013-14	Pr.CIT-2, Delhi	33.94
5	Tamil Nadu	M/s Vedanayagam Hospital Ltd. AAACV9940R	2013-14	Pr. CIT 1, Coimbatore	33.96
6	Tamil Nadu	M/s Sheela Clinic AAHFS8304C	2009-10	Pr. CIT 1, Coimbatore	14.27
7	Tamil Nadu	M/s Bharat Scans Pvt. Ltd. AABCB2272K	2013-14	Pr. CIT 1, Chennai	18.49
8	Maharashtra	Dr Kantilal Hastimal Sancheti ARZPS1433K	2013-14	CIT-1, Pune	7.09
	<b>Total</b>				<b>206.34</b>

**Irregular allowance of amortisation of Preliminary Expenses (Refer para 4.2.2)**

Sl. No.	State	Name of the assessee with PAN	AY	CIT Charge	Tax effect (₹ in lakh)
1	Uttar Pradesh	Jaypee Healthcare, AACJ9811D	2013-14	Pr.CIT Noida	25.05

**Appendix-8**  
**(Refer para 4.3)**

**Irregular allowance of business expenditure**

Sl. No.	State	Name of the assessee with PAN	AY	CIT Charge	Tax effect (₹ in lakh)
1	Uttar Pradesh	M/s Yashoda hospital and Research Centre Ltd. AAACY0508N	2013-14	Pr. CIT Ghaziabad	6.00
2	Uttarakhand	M/s Super Max Laboratories AABFS3800R	2013-14	Pr. CIT Dehradun	1.88
3	Assam	M/s GNRC Ltd. AAACG7527P	2012-13	CIT-1, Guwahati	2.69
4	Assam	M/s Assam Hospital Ltd. AAECA3073E	2011-12	CIT-2, Guwahati	1.72
5	Assam	M/s Assam Hospital Ltd. AAECA3073E	2012-13	CIT-2, Guwahati	
6	Assam	Babina Healthcare and Hospitality Industries AADCB4009N	2012-13	CIT- Jorhat	2.50
7	Assam	M/s Jivan Hospital AAGFJ7583F	2013-14	PCIT- Jorhat	1.62
8	Assam	M/s Assam Hospital Ltd. AAECA3073E	2011-12	CIT-2, Guwahati	1.84
9	Assam	M/s Down Town Hospitals Ltd. AAACD7247B	2012-13	CIT-1, Guwahati	5.16
10	Delhi	Shri Ankit Gupta AKFPG9034R	2012-13	CIT-21 Delhi	11.69
11	Delhi	M/s Mahajan Imaging Pvt. Ltd. AKFPG9034R	2013-14	CIT-6 Delhi	3.25
12	Rajasthan	Sh. Anil Gupta ABRPG5219R	2013-14	CIT-III, Jaipur	2.22
13	Kerala	Aster DM Healthcare Pvt. Ltd. AACCD7912K	2012-13	Pr. CIT-1, Corporate Kochi	215.13
14	Kerala	PRS Hospital AADFP4651M	2010-11	Pr. CIT, Trivandrum	17.63
15	Tamil Nadu	M/s Dr. Agarwal's Eye Hospital Ltd. AAACD2373G	2010-11	Pr. CIT 1, Chennai	16.92
16	Maharashtra	M/s Batra's Positive health Clinic Pvt. Ltd. AABCD3857G	2012-13	Pr.CIT 16 Mumbai	17.48

17	Maharashtra	M/s Batra's Positive Health Clinic Pvt. Ltd. AABCD3857G	2013-14	Pr.CIT 16 Mumbai	7.68
18	Jharkhand	M/s Suryamukhi Dinesh Educational Development and Social Welfare Society	2012-13	Pr.CIT Ranchi	8.66
19	Andhra Pradesh & Telangana	M/s. Hyderabad Institute of Oncology Pvt. Ltd. AACCH3376D	2012-13	Pr.CIT-2 Hyderabad	24.82
20	Andhra Pradesh & Telangana	M/s Incor Hospitals Pvt. Ltd. AACCI1469G	2013-14	Pr.CIT-2 Hyderabad	4.90
21	Andhra Pradesh & Telangana	M/s Gowri Gopal Hospitals Pvt. Ltd. AACCS9035Q	2012-13	Pr.CIT-2 Hyderabad	1.69
22	Andhra Pradesh & Telangana	M/s Vijaya Diagnostic Centre Pvt. Ltd. AABCV5096R	2013-14	Pr.CIT-5 Hyderabad	3.64
23	West Bengal	Kedar Ranjan Banerjee ADBPB0794N	2013-14	PCIT-8 Kolkata	2.44
	<b>Total</b>				<b>361.56</b>

**Appendix-9**  
**(Refer para 4.4)**

**Non deduction of Tax at Source**

Sl. No.	State	Name of the assessee with PAN	AY	CIT Charge	Tax effect (₹ in lakh)
1	Maharashtra	Dr. Praful B. Amin AACPA8293A	2013-14	Pr CIT-16, Mumbai	5.10
2	Maharashtra	Sudhanshu S Bhattacharya AABPB4376R	2012-13	CIT 16 Mumbai	13.15
3	Jharkhand	M/S The Chotanagpur Regional Handloom Weavers Corporation Union, Irba (Ranchi) AAAAT5001D	2013-14	Pr.CIT Ranchi	9.24
4	West Bengal	M/s Peerless Hospitex Hospital Research Centre Ltd. AABCP7225L	2013-14	PCIT-4 Kolkata	4.52
5	West Bengal	M/s Ruby General Hospital Ltd. AABCR6028D	2012-13	PCIT-4 Kolkata	2.16
6	Maharashtra	Dr. Aijaz B Ashale AHCPA2086P	2012-13	CIT 16 Mumbai	8.66
7	Bihar	M/s Basudeo Health Foundation Private Limited AACCB4923G	2012-13	CIT-1, Patna	9.00
8	Haryana	Dr Sanjeev Gupta, Faridabad AAPP7614P	2013-14	CIT Faridabad	1.40
9	Andhra Pradesh & Telangana	M/s Mediciti Health care Services Pvt. Ltd. AADCM7719A	2013-14	Pr. CIT 4, Hyderabad	15.58
10	Uttar Pradesh	M/s Ajanta Hospital and IVF Center Pvt. Ltd., Lucknow AAECA6979R	2013-14, 2014-15	PCIT-I, Lucknow	24.69
11	Uttar Pradesh	M/s Yashoda Hospital and Research Centre Ltd. Ghaziabad AAACY0508N	2012-13	Pr. CIT, Ghaziabad	34.12
12	Uttar Pradesh	M/s Nazreth Hospital Society, Allahabad AAATN1730G	2012-13	PCIT- Exemption, Lucknow	54.66
13	Delhi	M/s Nava Healthcare Pvt. Ltd. AACCN3480A	2013-14	Pr.CIT 6, Delhi	83.83
	<b>Total</b>				<b>266.11</b>

**Appendix-10**  
**(Refer para 4.5)**

**Irregularities regarding Minimum Alternate Tax (MAT)**

Sl. No.	State	Name of the assessee with PAN	AY	CIT Charge	Tax effect (₹ in lakh)
1	Tamil Nadu	Dr. Agarwal's Eye Institute Pvt. Ltd. AAACCD 2372H	2013-14	Pr. CIT 1, Chennai	28.17
2	Karnataka	M/s. Manipal Health Enterprises Pv.t Ltd. AAGCM5933R	2013-14	PCIT-2, Bengaluru	324.96
3	West Bengal	Woodlands Multispecialty Hospital Ltd. AAACW9160A	2012-13	PCIT-4 Kolkata	5.11
4	Andhra Pradesh & Telangana	M/s Oxygen Medicare (Hyderabad) Pvt. Ltd. AANCS6650E	2013-14	Pr.CIT-4 Hyderabad	1.76
5	Tamil Nadu	Medall Health Care Pvt. Ltd. AABCP9015E	2013-14	Pr. CIT 4, Chennai	105.74
	<b>Total</b>				<b>465.74</b>

**Appendix-11**  
**(Refer para 4.6)**

**Irregularities regarding set off of brought forward losses**

Sl. No.	State	Name of the assessee with PAN	AY	CIT Charge	Tax effect (₹ in lakh)
1	Gujarat	Shalby Ltd, Ahmedabad AAICS5593B	2013-14	Pr.CIT 4 Ahmedabad	1046.12
2	Tamil Nadu	M/s Ganga Medical Centre and Hospital (P) Ltd. AABCG8283F	2010-11	Pr. CIT 1, Coimbatore	121.3
3	Maharashtra	Shri Vasant Punjabi Darade AABPD5252A	2013-14	CIT 16 Mumbai	10.05
4	West Bengal	P.N Memorial Neuro centre & Research Institute Ltd. AADCP4772G	2013-14	PCIT-4 Kolkata	17.19
5	Karnataka	M/s Sri Srinivasa Educational and Charitable Trust AAGCS0925B	2012-13	Pr.CIT, Central Circle, Bengaluru	54.38
6	Uttar Pradesh	M/s Clara Swain Hospital AABAC7218C	2013-14	PCIT-Bareilly	33.65
7	Gujarat	Shalby Ltd, Ahmedabad AAICS5593B	2014-15	Pr.CIT 4 Ahmedabad	257.45
8	Tamil Nadu	M/s Bharathi Raja Hospital and Research Centre Pvt. Ltd. AABCB2272K	2011-12	Pr.CIT 1, Chennai	21.81
	<b>Total</b>				<b>1561.95</b>



**Appendix-12**  
**(Refer para 4.7)**

**Non levy of penalty**

Sl. No.	State	Name of the assessee with PAN	AY	CIT Charge	Tax effect (₹ in lakh)
1	Kerala	Molecules 7 Hospitals and Medical Institutions Pvt. Ltd. AACCD7912K	2012-13	Pr.CIT-1, Corporate kochi Kochi	155.43
2	Tamil Nadu	M/s Dr. Ganesan's Hitech Diagnostic Centre Pvt Ltd. AADCD7458H	2012-13	Pr. CIT 1, Chennai	10.00
3	Maharashtra	Nazim A Shahbazker AAEPS7790M	2012-13	CIT 16 Mumbai	3.70
6	West Bengal	Purnendu Roy ADKPR4048L	2013-14	PCIT-8, Kolkata	5.00
7	Gujarat	Satyamev Hospitals Pvt. Ltd. AAMCS4193B	2013-14	Pr.CIT 4 Ahmedabad	36.52
8	Rajasthan	Maya Kanwar Ba Mahila Vikas Samiti AAAAM3485C	2012-13, 2013-14	CIT-3 Jaipur	3.00
9	Gujarat	Dr. Amit Vishnubhai Patel AGHPP4275H	2013-14	Pr.CIT 4 Ahmedabad	4.00
	<b>Total</b>				<b>217.65</b>

**Appendix-13**  
**(Refer para 4.8)**

**Incorrect computation of capital gains/ losses**

Sl. No.	State	Name of the assessee with PAN	AY	CIT Charge	Tax effect (₹ in lakh)
1	Tamil Nadu	Bay life Medicare Pvt. Ltd. AAECB1439M	2011-12	Pr. CIT 1, Chennai	9.5
2	Tamil Nadu	M/s Life cell International Pvt. Ltd. AAECA7997B	2013-14	CIT 4, Chennai	3.32
3	Maharashtra	Dr. Gautam N Allahabadia AAAPA9976F	2012-13	Pr.CIT 16, Mumbai	58.49
4	Andhra Pradesh & Telangana	M/s Yashoda Health care services Pvt. Ltd., AABCD6598G	2013-14	Pr.CIT 5, Hyderabad	1.52
5	Delhi	Dr. Jawahar Lal Chakravarty AABPC8294M	2012-13	CIT 21, Delhi	194.68
6	Karnataka	Dr. B. Shermila AFJPB7843K	2011-12	PCIT-2, Bengaluru	12.12
7	West Bengal	Purnendu Roy ADKPR4048L	2013-14	PCIT-8, Kolkata	14.39
8	West Bengal	Biswas Medical Centre AAEFB6571F	2013-14	PCIT-8, Kolkata	2.23
	<b>Total</b>				<b>296.25</b>

**Appendix-14**  
**(Refer para 4.9)**

**Income escaping assessment**

Sl. No.	State	Name of the assessee with PAN	AY	CIT Charge	Tax effect (₹ in lakh)
1	Rajasthan	Dr. Ram Lal Sharma (Prop. Padmawati Maternity & Nursing Home, Sikar) AFCPS0038M	2010-11	CIT-III, Jaipur	1.62
2	Rajasthan	Dr. Ram Lal Sharma (Prop. Padmawati Maternity & Nursing Home, Sikar) AFCPS0038M	2011-12	CIT-III, Jaipur	
3	Haryana	Dr Sandeep Chaudhary, Karnal AEMPC4744F	2012-13	CIT Karnal	7.92
4	Tamil Nadu	M/s Primex Scans and Labs Pvt. Ltd. AAGCP2852F	2013-14	CIT 5, Chennai	38.23
5	Maharashtra	Shri Sultan Ahmed Pradhan AADPP0456A	2012-13	Pr.CIT 16 Mumbai	13.47
6	Maharashtra	Shri Sultan Ahmed Pradhan AADPP0456A	2013-14	Pr.CIT 16 Mumbai	19.13
7	Maharashtra	Deepak J Namjoshi ABAPN5520D	2012-13	Pr.CIT 16 Mumbai	3.25
8	Maharashtra	SRL Diagnostics Pvt. Ltd. AAACT9117E	2013-14	CIT 7 Mumbai	35.80
9	Maharashtra	Milind Vasant Kirtane AAGPK6765Q	2013-14	CIT 16 Mumbai	4.38
10	Maharashtra	Dr.Rakesh Sinha AAQPS2577L	2012-13	CIT 16 Mumbai	10.03
11	Maharashtra	Dr.Rakesh Sinha AAQPS2577L	2013-14	CIT 16 Mumbai	2.18
12	Bihar	M/s Macmillan Life Science Pvt. Ltd., Patna AAGCM1179H	2012-13	CIT-1, Patna	22.04
13	Uttar Pradesh	M/s Burlington Clinic Pvt. Ltd. AACCB6261D	2012-13	Pr. CIT-I Lucknow	62.66
14	Uttar Pradesh	Sri Manoj Ruhela ADDPR3168C	2011-12	Pr. CIT-I Lucknow	1.52
15	Uttar Pradesh	Sri Rajat Dheseer AAJPD9207F	2013-14	Pr. CIT-I Lucknow	12.25
16	Uttar Pradesh	M/s Yashoda Hospital and Research Centre Ltd., Ghaziabad AAACY0508N	2013-14	Pr. CIT, Ghaziabad	15.89

17	Assam	M/s Rahman Hospitals Pvt. Ltd. AADCR1767K	2013-14	CIT-2, GHY	2.08
18	Andhra Pradesh & Telangana	M/s Indian Immunologicals Ltd. AAACI6620F	2013-14	Pr. CIT2 Hyderabad	11.11
19	Andhra Pradesh & Telangana	M/s Lalitha Gayathri Hospitals Pvt. Ltd. AACCL0919N	2013-14	Pr. CIT4 Hyderabad	11.80
20	Delhi	Shri Surya Bhan AAAPB3985D	2013-14	CIT 21 Delhi	1.24
21	West Bengal	Purnendu Roy ADKPR4048L	2013-14	PCIT-8 Kolkata	1.12
22	Delhi	Dr.Sajal Halder AADPH2744R	2013-14	CIT 21 Delhi	2.01
	<b>Total</b>				<b>279.73</b>

**Appendix-15**  
**(Refer para 4.10)**

**Other mistakes during assessment**

Sl. No.	State	Name of the assessee with PAN	AY	CIT Charge	Tax effect (₹ in lakh)
1	Maharashtra	Shri Ashok Johari AAKPJ9857C	2013-14	CIT 16 Mumbai	6.91
2	Bihar	M/s Solvate Laboratories Pvt. Ltd., Patna AAICS2647A	2013-14	CIT-1, Patna	3.09
3	Andhra Pradesh & Telangana	M/s Vijaya Diagnostic Centre Pvt. Ltd. AABCV5096R	2013-14	Pr. CIT 5 Hyderabad	1.10
4	Andhra Pradesh & Telangana	M/s Ravindranath GE Medical Associates Pvt. Ltd. AABCR4013N	2013-14	Pr. CIT 3 Hyderabad	532.44
5	Delhi	M/s Indraprastha Medical Corporation Ltd. AAACI2398N	2012-13	CIT 4, Delhi	18.68
6	Delhi	M/s Sondhi Charitable Hospital Society AACTS4226N	2012-13	CIT(Exemption), Delhi	7.10
7	Delhi	Dr.(Mrs.) Anusuya Sharma AAQPS7981Q	2011-12	CIT 21 Delhi	3.17
8	Delhi	M/s Escorts Heart and Super Speciality Institute Ltd. AAACE9671L	2013-14	CIT 3 Delhi	16.87
9	West Bengal	Ashok Kr Sharaf AKKPS3693R	2012-13	PCIT-8 Kolkata	1.23
10	West Bengal	M/s B. P. Poddar Hospital & Medical Research Pvt. Ltd. AACCB1618G	2010-11	PCIT-2 Kolkata	14.49
11	West Bengal	Phoenix Cardiocare India Pvt. Ltd. AABCE4709J	2013-14	PCIT-4 Kolkata	19.46
12	Haryana	Dr Sanjeev Gupta, Faridabad AAPPG7614P	2011-12	CIT Faridabad	7.00
13	Kerala	Lisie Medical Institutions AAATL1070D	2012-13	CIT (Exemption)	11.75
14	Tamil Nadu	M/s A.G Eye Hospitals Pvt. Ltd. AACCD8536B	2013-14	CIT , Trichy (Circle 3(1), Trichy)	34.03

15	Tamil Nadu	M/s Medall Health Care Pvt. Ltd. AABCP9015E	2013-14	CIT 4, Chennai	189.59
16	Tamil Nadu	M/s Perfint Health Care Pvt. Ltd. AADCP6854D	2013-14	CIT 5, Chennai	48.96
17	Tamil Nadu	M/s Lifetime Wellness RX International AADCA 8021H	2013-14	CIT 4, Chennai	9.48
18	Tamil Nadu	Bharat Scans Pvt. Ltd. AABCB2272K	2013-14	Pr. CIT 1, Chennai	3.94
19	Kerala	HRC Health Research Center Pvt. Ltd. AACCD8855F	2012-13	Pr. CIT, Trivandrum	6.53
20	Karnataka	Anand Social & Educational Trust AAATA7392M	2009-10	CIT(Central Circle), Bengaluru	70.17
21	Karnataka	Anand Social & Educational Trust AAATA7392M	2010-11	CIT(Central Circle), Bengaluru	73.27
22	Karnataka	Anand Social & Educational Trust AAATA7392M	2011-12	CIT(Central Circle), Bengaluru	178.77
23	Karnataka	Anand Social & Educational Trust AAATA7392M	2012-13	CIT(Central Circle), Bengaluru	117.74
24	Karnataka	M/s Gokula Education Foundation AAATG1779Q	2011-12	PCIT(Exemption), Bengaluru	66.22
	<b>Total</b>				<b>1,441.99</b>

**Appendix-16A**  
**(Refer para 4.11.1)**

**Irregular allowance of unlawful expenditure**

Sl. No.	State	Name of the assessee with PAN	AY	CIT Charge	Tax effect (₹ in lakh)
1	West Bengal	M/s Peerless Hospitex Hospital Research Centre Ltd. AABCP7225L	2012-13	PCIT-4 Kolkata	19.59
2	West Bengal	M/s Peerless Hospitex Hospital Research Centre Ltd. AABCP7225L	2010-11	PCIT-4 Kolkata	16.16
3	West Bengal	M/s Peerless Hospitex Hospital Research Centre Ltd. AABCP7225L	2011-12	PCIT-4 Kolkata	16.00
4	West Bengal	Debjit Ghosh AGJPG7542C	2013-14	PCIT-8 Kolkata	68.76
5	West Bengal	Debjit Ghosh AGJPG7542C	2012-13	PCIT-8 Kolkata	30.55
6	West Bengal	P.N Memorial Neuro centre & Research Institute Ltd. AADCP4772G	2013-14	PCIT-4 Kolkata	14.52
7	Tamil Nadu	M/s Life Cell International Pvt. Ltd. AAECA7997B	2013-14	CIT 4, Chennai	207.30
8	Tamil Nadu	Medi Span Ltd. AAACM3942J	2012-13	CIT 4, Chennai	29.07
9	Tamil Nadu	M/s Diabetics Supply Centre AADFD7141E	2011-12	Pr CIT 5, Chennai	8.54
10	Maharashtra	Smt Kaushal Sameer Kadam AHWPK1763B	2013-14	CIT 16 Mumbai	7.43
11	Bihar	M/s Aglomed Limited, Patna, AABCA9519L	2012-13	CIT-1, Patna	23.84
12	Andhra Pradesh & Telangana	M/s Innova Child Heart Hospital Pvt. Ltd. AABCI5589A	2013-14	Pr. CIT 2	2.59
13	Andhra Pradesh & Telangana	M/s.Ravindranath GE Medical Associated Pvt.Ltd. AABCR4013N	2012-13	Pr. CIT3	24.95
14	Andhra Pradesh & Telangana	M/s Life shine Medical Services Pvt. Ltd. AABCL6193P	2013-14	Pr. CIT4	2.89
15	Andhra Pradesh & Telangana	M/s Chalasani Hospitals Pvt. Ltd., Visakhapatnam AAECC0005G	2013-14	Pr. CIT1, Visakhapatnam	8.38
16	Delhi	M/s Heritage hospitals Pvt. Ltd. AAACH8678L	2013-14	Pr.CIT-4	2.47
17	Kerala	Institute of Radiology and Imaging Sciences Pvt. Ltd. AABCI2704H	2010-11	Pr CIT-1, Kochi	41.62

18	Andhra Pradesh & Telangana	M/s Sri Sainath Multi Speciality Hospitals Pvt. Ltd. AAKCS8803J	2012-13	Pr. CIT-III, Hyderabad	28.94
19	Kerala	Kalish Drugs and Surgicals AAIFK5906F	2013-14	Pr. CIT- Trivandrum	2.86
		<b>Total</b>			<b>556.46</b>



**Appendix-16B**  
**(Refer para 4.11.2)**

**Irregular allowance of unlawful expenditure (advertisement and business promotion expenses)**

Sl. No.	State	Name of the assessee with PAN	AY	CIT Charge	Tax effect (₹ in lakh)
1	Maharashtra	Batra's Positive Health Clinic Pvt. Ltd. AABCD3857G	2012-13	Pr.CIT-16, Mumbai	773.58
2	Maharashtra	Batra's Positive Health Clinic Pvt. Ltd. AABCD3857G	2013-14	Pr.CIT-16, Mumbai	903.00
3	Maharashtra	Abhay J Agarwal AABPA0891N	2012-13	Pr.CIT-16, Mumbai	1.71
4	Maharashtra	Jugalkishore Agarwal AABPA0892R	2012-13	Pr.CIT-16, Mumbai	2.01
5	Maharashtra	Anil M. Potdar ADNPP7426R	2013-14	Pr.CIT-16, Mumbai	2.77
6	Maharashtra	Dr.Nilesh Vishwas Shelke AQTPS9940C	2011-12	Pr.CIT-1, Pune	1.52
7	Maharashtra	Dr.Nilesh Vishwas Shelke AQTPS9940C	2010-11	Pr.CIT-1, Pune	3.61
8	Maharashtra	Dr.Nilesh Vishwas Shelke AQTPS9940C	2012-13	Pr.CIT-1, Pune	1.37
9	Maharashtra	Dr.Nilesh Vishwas Shelke AQTPS9940C	2013-14	Pr.CIT-1, Pune	3.34
		<b>Total</b>			<b>1,692.91</b>

