

Appendix 1
(Refer par a no. 3.2.6.1)
Database of assessee showing business codes pertaining to civil construction

Sl No.	State	Assessee collected from different sources including DGIT (Systems)	Assessee confirmed by the Dept	Assessee not in the tax net of the Dept	Cases where codes were not filled in by the assessee	Cases where codes filled in incorrectly	Remarks
	Assam	688	0	24	0	0	24 contractors executing construction works under the Municipal Board, Silchar during financial years 2008-09 and 2009-10 were not in the taxnet.
2	Delhi	3542	0	9	0	1	9 companies did not figure in data base for AY 2009-10. In one case code was written as '505' different from business of civil construction.
3	Goa	2308	1270	0	0	164	164 cases were given incorrect codes
4	Gujarat	0	0	0	2	20	20 cases were given incorrect codes. In 2 cases no codes were filled in.
5	Maharashtra	0	0	0	3223	11	Codes left blank in 3223 cases in the list provided by DG (System). 11 assessee engaged in the business of civil construction were not included in that list. One banking company was given business code of civil construction.
6	Orissa	2939	2122	817	0	0	Out of 2939 assessee, executing construction work, identified by audit, department could furnish jurisdictional details of 2122 assessee only, though their addresses were provided.
7	West Bengal	0	0	0	0	2	Department could not arrest the codes of the assessee correctly. In two cases wrong codes were given in Form 3CD filed along with the return.

Note: In respect of remaining states, no database on business of civil construction was available.

Appendix 2
(Refer para no.3.4.1)
Incorrect certification by Chartered Accountants

Deduction under section 80IB(10) disallowed on the basis of reference made to Local Authority					
Sl. No.	Name of the assessee	CIT Charge	Assessment Year	Claim disallowed (Rs. in lakh)	Reasons on the basic of Report of DVO/Govt. approved valuer
1	M/s. Aaradya Developers	Pune V	2005-06	54.38	Exceeding the permissible limit
2	As above		2006-07	0.3	As above
3	M/s. J.K.Builders		2005-06	32.1	As above
4	As above		2006-07	124.08	As above
5	As above		2007-08	16.04	As above
6	M/s. Khandge Mehta Associates		2006-07	6.99	As above
7	As above		2007-08	18.09	As above
8	M/s. Pharande Developers		2004-05	2.24	Area is less then 1 acre
9	As above		2005-06	65.26	Exceeding the permissible limit
10	As above		2006-07	63.39	As above
11	M/s Namrata Developers		2007-08	51.61	As above
12	M/s Rohan Engineering Construction		2005-06	14.4	As above
13	As above		2006-07	28.06	As above
14	M/s D B S Developers & Promoters		2006-07	82.91	Commercial area is more than 1000 Sq Ft.
15	As above		2007-08	123.29	As above
16	M/s Sarjan Construction		2004-05	18.91	Plot of area is less than 1 acre
17	As above		2005-06	17.65	As above
18	As above		2006-07	28.7	As above
19	As above		2007-08	143.28	As above
20	M/s H A Developers		2003-04	125.21	As above
21	As above		2005-06	18	As above
22	As above		2006-07	330.32	As above
23	As above		2007-08	117.53	As above
24	M/s Kohli construction		2004-05	22.23	As above
25	As above		2005-06	9.74	As above
26	M/s Vikram Builders	Thane III	2006-07	28.37	All Buildings approved by local authority as a single plan. However, building "C" was not completed
27	As above		2005-06	33.35	As above
28	M/s Royal construction co.		2003-04	9.52	Project not completed on or before 31-3-08
29	As above		2004-05	12.68	As above
30	As above		2005-06	5.11	As above
31	M/s S B Developers		2006-07	215.86	As above
32	As above		2007-08	634.94	As above
	Grand total			2454.54	