

Appendices

Appendix 1**(Refer Para 1.1)****Relevant provisions of the Income Tax Act**

Sub-section	Description	Details
80-IA (1)	Quantum of Deduction	100 percent deduction of the profits and gains derived from eligible business for 10 consecutive years
80-IA (2)	Option for the assessee	Option to choose any 10 consecutive years out of 15 years beginning from the year in which the undertaking or the enterprise develops and begins to operate the eligible business.
		The period of deduction is 10 consecutive years out of 20 years in respect of Road, Highway and Water Projects under explanation to 80-IA(4)(i).
		In respect of telecommunication services under 80-IA(4)(ii), deduction @ 100 percent is to be allowed for first 5 year and @ 30% for the balance 5 years.
80-IA (3)	General conditions for allowing deduction	The undertaking claiming deduction should not be formed by splitting up or reconstruction of a business already in existence except in the case of rehabilitation/reconstruction u/s 33B and State Electricity Boards.
		The undertaking claiming deduction is not formed by transfer to a new business of machinery or plant previously used for any purpose except for State Electricity Board.
		Machinery used outside India and imported by the assessee claiming deduction is to be treated as new provided no deduction on account of depreciation on such machinery or plant has been allowed or is allowable under the provisions of this Act i.e Income Tax Act 1961, in computing the total income of any person for any period prior to the date of installation. Further, used machinery upto 20 percent of the total value of Plant & Machinery is allowed.
80-IA(4)	What constitutes "Eligible Business" and specific conditions related to them	Developing/operating/maintenance of Infrastructure facility ⁴⁵ by a company or consortium of companies or by any authority, board or corporation having an agreement with Central/State Government or a local authority on assets formed after 1 st April 1995. Further, deduction for the unexpired part of the available 10 years is transferred to the transferee company when such assets are transferred for operation & maintenance purpose.
		Telecommunication services, whether basic or cellular, including radio paging, domestic satellite service, network of trunking, broadband network and internet services between 1 st April 1995 and 31 st March 2005. Further, "domestic satellite" means a satellite owned and operated by an Indian company for providing telecommunication service
		Any undertaking developing, operating and maintaining an

⁴⁵ As per explanation to section 80IA(4), infrastructure facility consists of (i) a road including toll road, a bridge or a rail system (ii) highway project, (iii) water supply project, water treatment system, irrigation projects, sanitation and sewerage system or solid waste management system, (iv) port, airport, inland waterways (inland Port or Navigational Channel in the Sea). The Finance Act 2001 applicable w.e.f. 1 April 2002 deleted the term 'other public facilities of similar nature as may be notified by the Board' from the list of eligible business.

		<p>Industrial Park or Special Economic Zone (SEZ) notified by Central Government for the period from 1st April 1997 to 31st March 2006.</p> <p>Further, deduction for the unexpired part of the available 10 years is transferred to the transferee company when such assets are transferred for operation & maintenance purpose.</p> <p>Sunset clause for industrial park was extended upto 31st March 2011 and deduction on SEZ is available under section 80-IAB from 1st April 2006.</p>
		<p>Undertaking starting Generation/ Distribution of Power (between 1st April 1993 to 31st March 2017), or, start transmission/distribution of power by laying transmission/distribution lines (between 1st April 1999 to 31st March 2017) or, undertakes substantial renovation and modernisation of existing distribution/transmission lines (between 1st April 2004 to 31st March 2017).</p>
		<p>Reconstruction or revival of Power Generating Unit by an undertaking owned by an Indian company formed before 30th November 2005 with majority equity participation by public sector companies and notified before 31st December 2005 by Central Government and such undertaking begins to generate or transmit or distribute power before the 31st March 2011.</p>
80-IA (5)	Eligible business is the only source of income	Profits and gains from the eligible business shall be computed as if such eligible business was the only source of income for the assessee during the previous year.
80-IA (6)	Housing or other activities which are integral part of Highway project	Profits and gains from Housing or other activities which are integral part of Highway project are not liable to tax if such profit has been transferred to a special reserve account and the same is actually utilised for the highway project excluding housing and other activities before the expiry of three years following the year in which such amount was transferred to the reserve account; the amount remaining unutilised shall be chargeable to tax as income of the year in which such transfer to reserve account took place.
80-IA (7)	Allowance of deduction without proper auditor's report/certificate	Deduction shall not be admissible unless the accounts of the undertaking relevant to the assessment year for which the deduction claimed have been audited by an Accountant. Rule 18 BBB further ordains that the assessee shall furnish along with his return of income, the report of such audit in the prescribed Form no. 10 CCB duly signed and verified by a Chartered Accountant.
80-IA (8)	Power of AO to re-compute profit on transfer of goods between related parties	<p>If the consideration received for transacting goods & services between eligible and other business of the assessee does not correspond to the market value, profit shall be recomputed for the purpose of deduction as if the transaction was done at the prevailing market rate.</p> <p>Provided where there is exceptional difficulties in re-computing profit, AO would re-compute it on such reasonable basis as he deems fit.</p>
		<p>"Market value" means</p> <p>i) the price that such goods or services would ordinarily fetch in the open market; or</p> <p>(ii) the arm's length price as defined in clause (ii) of section</p>

		92F, where the transfer of such goods or services is a specified domestic transaction referred to in section 92BA
80-IA (9)	No other deduction under chapter VIA	Where any amount of profits and gains of an undertaking is claimed and allowed under 80-IA for any assessment year, deduction to the extent of such profits and gains shall not be allowed under any other provisions of Chapter VIA under the heading "C.—Deductions in respect of certain incomes", and shall in no case exceed the profits and gains of such eligible business of the undertaking.
80-IA (10)	Power of AO to recompute profit	If it appears to AO that the profit computed for the eligible business is more than the ordinary profits which might be expected to arise in such eligible business, the AO, shall, recompute the profit for the purpose of deduction as he deems fit. Provided in case of a specified domestic transaction referred to in section 92BA, the amount of profits from such transaction shall be determined having regard to arm's length price as defined in clause (ii) of section 92F.
80-IA (11)	Power of Central Government to cancel the benefit	Central Government may, after making such inquiry as it may think fit, direct, by notification in the Official Gazette, that the exemption conferred by this section shall not apply to any class of industrial undertaking or enterprise with effect from such date as it may specify in the notification.
80-IA(12) & (12A)	Consequences of Demerger/Amalgamation	Benefit of deduction allowed to be transferred to the amalgamated company till 31.3.2007 and thereafter the benefit is not to be passed on.
80-IA(13)	SEZs notified on or after 1 st April 2005	Section 80-IA is not applicable to SEZs notified on or after 1 st April 2005

Appendix 2
(Refer Para: 1.7)
Non production of records

Sr. No.	State	Cases requisitioned	Cases produced	Cases not produced	% of non production
1	Andhra Pradesh	396	298	98	
2	Assam	6	6	0	
3	Bihar	12	12	0	
4	Chhattisgarh	51	39	12	
5	Delhi	306	248	58	
6	Gujarat	368	354	14	
7	Haryana	33	27	6	
8	Himachal Pradesh	21	11	10	
9	Jammu-Kashmir	3	3	0	
10	Jharkhand	20	17	3	
11	Karnataka	377	310	67	
12	Kerala	66	65	1	
13	Madhya Pradesh	89	81	8	
14	Maharashtra	1593	1390	203	
15	Orissa	55	48	7	
17	Punjab	22	22	0	
18	Rajasthan	131	126	5	
19	Tamil Nadu	1327	776	551	
20	Uttar Pradesh	58	55	3	
21	Uttarakhand	25	25	0	
22	West Bengal	268	240	28	
	Total	5227	4153	1074	20.55

Appendix-3
(Refer para 2.2)

Irregular allowance of deduction to ineligible assesseees

Sl. No.	State	Name of the assessee	Assessment year	CIT Charge	Tax effect (₹ in lakh)
1	Karnataka	Goa State infrastructure Development Corporation, Ltd AACCG0256F	2010-11	C1(1), Panaji	26.94
	Karnataka	Goa State infrastructure Development Corporation, Ltd AACCG0256F	2011-12	C 1(1), Panaji	25.08
	Karnataka	Goa State infrastructure Development Corporation, Ltd AACCG0256F	2012-13	C 1(1), Panaji	17.92
2	Karnataka	Kotarki Constructions (P) limited AACCK6097J	2010-11	C-1 Gulbarga	82.96
	Karnataka	Kotarki Constructions (P) limited AACCK6097J	2012-13	C-1 Gulbarga	178.91
3	Chandigarh	Unipro Techno Infrastructure (P) Ltd , CHD	2011-12 & 2012-13	CIT-I, Chandigarh	169.41
4	Delhi	Pratibha-SMS JV AABAP2640M	2011-12	Ward 54 (4)/ CIT XVIII Delhi	16.08
	Delhi	Pratibha-SMS JV AABAP2640M	2012-13	Ward 54 (4)/ CIT XVIII Delhi	140.23
5	Delhi	Gopi Constech Pvt. Ltd./Arham Technologies Pvt. Ltd. AAECA0864D	2010-11	Ward 10 (2)/ CIT IV Delhi	6.45
	Delhi	Gopi Constech Pvt. Ltd./Arham Technologies Pvt. Ltd. AAECA0864D	2011-12	Ward 10 (2)/ CIT IV Delhi	26.70
6	Delhi	SMS Paryavaran Ltd. AAACS2177F	2011-12	Circle 24 (1)/ CIT VIII Delhi	78.04
	Delhi	SMS Paryavaran Ltd. AAACS2177F	2010-11	Circle 24 (1)/ CIT VIII Delhi	174.96
7	Madhya Pradesh	Totla Infra Construction Pvt Ltd, AAHCS7914H	2010-11	Pr. CIT, Ujjain	19.85
8	Madhya Pradesh	Shrinathji Infrastructure Pvt Ltd, AAKCS6722Q	2009-10	Pr.CIT I , Bhopal	22.23
	Madhya Pradesh	Shrinathji Infrastructure Pvt Ltd, AAKCS6722Q	2010-11	Pr.CIT I , Bhopal	26.54
	Madhya Pradesh	Shrinathji Infrastructure Pvt Ltd, AAKCS6722Q	2011-12	Pr.CIT I , Bhopal	19.97
9	Delhi	Delhi Tourism & Transportation Development Corporation AAACD0169J	2012-13	Circle 7 (1)/ CIT III Delhi	113.39
10	Gujarat	Netafim Irrigation India Pvt. Ltd. AAACE4738J	2011-12	PCIT 2, Vadodara	453.24
11	Gujarat	Avadh NIPL (JV) ,AAQFA7091P	2010-11	CIT 1, Rajkot	29.63
	Gujarat	Avadh NIPL (JV) ,AAQFA7091P	2011-12	CIT 1, Rajkot	24.46
12	Rajasthan	Nihal Chand Infra Project P Ltd. Jaipur AADCN7909D	2012-13	CIT-2 Jaipur	6.22
	Rajasthan		2013-14		30.08
13	Andhra Pradesh	Bhoorathnom Constructions/ AACCB2077M	2012-13	CIT-I Hyderabad	0.00

14	Andhra Pradesh	Kakinada Seaports Ltd/ AABCC2006Q	2012-13	CIT-II Hyderabad	268.35
15	Andhra Pradesh	United Port Services Pvt. Ltd/ AABCJ0188Q	2010-11 to 2012-13	CIT-V Hyderabad	2908.60
16	West Bengal	MBL Infrastructures Limited, AACCM0564C	12-13	Pr.CIT (Central- 1) Kolkata	410.91
17	West Bengal	JAIN Infracore Limited, AACCB9831F	08-09	Pr.CIT (Central- 1) Kolkata	467.46
	West Bengal	JAIN Infracore Limited, AACCB9831F	09-10	Pr.CIT (Central- 1) Kolkata	799.86
	West Bengal	JAIN Infracore Limited, AACCB9831F	10-11	Pr.CIT (Central- 1) Kolkata	1331.69
	West Bengal	JAIN Infracore Limited, AACCB9831F	11-12	Pr.CIT (Central- 1) Kolkata	876.02
18	West Bengal	BMW Industries Limited, AABC0986G	10-11	PCIT1, Kolkata	100.55
	West Bengal	BMW Industries Limited, AABC0986G	11-12	PCIT1, Kolkata	48.62
19	Bihar	M/s BKB Transport Pvt. Ltd. AAACB7488C)	2008-09	CIT(Central), Patna	24.31
	Bihar	M/s BKB Transport Pvt. Ltd. AAACB7488C)	2009-10	CIT(Central), Patna	54.05
	Bihar	BKB Transport Pvt. Ltd. AAACB7488C)	2010-11	CIT(Central), Patna	72.10
	Bihar	BKB Transport Pvt. Ltd. AAACB7488C)	2011-12	CIT(Central), Patna	92.75
	Bihar	BKB Transport Pvt. Ltd. AAACB7488C)	2012-13	CIT(Central), Patna	102.75
	Bihar	BKB Transport Pvt. Ltd. AAACB7488C)	2013-14	CIT(Central), Patna	51.65
20	Jharkhand	Sri Om Prakash Singh(AGKPS0300D)	2010-11	CIT, Ranchi	11.59
21	Tamilnadu	Bharat Engineering Constn. Co.P.Ltd. AACCB8705 G	2012-13	CIT 1, Chennai	70.05
22	Tamilnadu	RPP Infra Projects Ltd, AAACI 2702G	2010-11 2011-12	CIT 2,CBE	210.27
23	Tamilnadu	Easwarnath Constructions AABFE 1141 M	2011-12	CIT 2, Chennai	97.88
24	Tamilnadu	First STP Pvt Ltd, AAACF 5287R	2011-12 2012-13	CIT I Chennai	79.54
25	Kerala	Indian Medical Association Goes Eco-friendly , AAAAI1681A	2010-11	Trivandrum	24.09
	Kerala	Indian Medical Association Goes Eco-friendly , AAAAI1681A	2011-12	Trivandrum	134.04
	Kerala	Indian Medical Association Goes Eco-friendly , AAAAI1681A	2012-13	Trivandrum	101.53
26	Maharashtra	SMS Infrastructure Ltd AACCS9854P	2010-11 2011-12	CIT Central Nagpur	848.62
27	Maharashtra	Patel Michigan Joint Venture AAAAP4929J	2010-11 to 2012-13	Pr.CIT-19, Mumbai	656.00
28	Maharashtra	Garware Wall Ropes Ltd AAACG1377P	2010-11 2011-12	Pr.CIT- 5,Mumbai	58.98
29	Maharashtra	Thane Ghodbunder Toll Road Pvt Ltd AACCT3723G	2010-11 to 2012-13	PCIT (CENTRAL) 3, MUMBAI	537.89

30	Maharashtra	Mangaldas Infratech Private Limited AAFCM0955Q	2011-12 2012-13	PCIT –2,Pune	12.21
31	Maharashtra	Reliance Industrial Infrastructure Limited AAACR7637P	2010-11 to 2012-13	PCIT 3,MUMBAI	719.00
32	Maharashtra	Maharashtra State Electricity Transmission Co. Ltd. AAECM2936N	2010-11 to 2012-13	CIT-14,Mumbai	4470.74
33	Delhi	Celebi Delhi Cargo Terminal Management India Pvt. Ltd. AADCC6885B	2012-13	Circle 5 (2)/CIT II	502.45
	Delhi	Celebi Delhi Cargo Terminal Management India Pvt. Ltd. AADCC6885B	2011-12	Circle 5 (2)/CIT II	2762.16
		Total			20584.41

Appendix-4
(Refer para 2.3)
Deduction allowed to business not specified in the Act

Sl. No.	State	Name of the Assessee/ PAN	AY	CIT charge	Tax effect (₹ in lakh)
1	Karnataka	M/s. Gateway Distripark (South)(P) Ltd AAACI4088F	2010-11	III-Bengaluru	168.08
	Karnataka	M/s. Gateway Distripark (South)(P) Ltd AAACI4088F	2011-12	III-Bengaluru	171.57
2	Delhi	Delhi State Industrial and Infrastructure Development Corporation Ltd. AAACD1257F	2012-13	Circle 7 (1)/ CIT III Delhi	4973.83
	Delhi	Delhi State Industrial and Infrastructure Development Corporation Ltd. AAACD1257F	2011-12	Circle 7 (1)/ CIT III Delhi	3702.75
3	Delhi	Associated Containers Terminals Ltd. AAACA4228K	2010-11	Circle 3 (2)/ CIT I Delhi	291.49
	Delhi	Associated Containers Terminals Ltd. AAACA4228K	2012-13	Circle 3 (2)/ CIT I Delhi	427.78
	Delhi	Associated Containers Terminals Ltd. AAACA4228K	2011-12	Circle 3 (2)/ CIT I Delhi	458.91
4	Delhi	Worlds Window Infrastructure and Logistics Pvt. Ltd. AAACW6405E	2010-11	Circle 27 (1)/ CIT IX Delhi	349.75
	Delhi	Worlds Window Infrastructure and Logistics Pvt. Ltd. AAACW6405E	2011-12	Circle 27 (1)/ CIT IX Delhi	387.18
5	Delhi	Datt Infrastructure and Service Ltd. AABCD5976B	2010-11	Ward 7 (2)/ CIT III Delhi	16.15
	Delhi	Datt Infrastructure and Service Ltd. AABCD5976B	2011-12	Ward 7 (2)/ CIT III Delhi	4.25
	Delhi	Datt Infrastructure and Service Ltd. AABCD5976B	2012-13	Ward 7 (2)/ CIT III Delhi	6.73
	Delhi	Datt Infrastructure and Service Ltd. AABCD5976B	2013-14	Ward 7 (2)/ CIT III Delhi	3.81
6	Madhya Pradesh	M/s Shree Balaji Neemuch Infra construction Pvt Ltd AAGCS2263J	2010-11	Pr. CIT, Ujjain	58.58
	Madhya Pradesh	M/s Shree Balaji Neemuch Infra construction Pvt Ltd AAGCS 2263J	2011-12	Pr. CIT, Ujjain	5.29
7	Gujarat	Enviro Control Associates Pvt. Ltd/ AAACE8700C	2011-12	PCIT 1, Surat	138.77
8	Gujarat	Ajanta Limited/ AAACE612E	2012-13	CIT III, Rajkot	9.44
	Gujarat	Ajanta Limited/ AAACE612E	2011-12	CIT III, Rajkot	12.02
	Gujarat	Ajanta Limited/ AAACE612E	2010-11	CIT III, Rajkot	15.48
9	Andhra Pradesh	AP Power Generation Corpn AACCA2734J	2011-12 & 2012-13	CIT-I Hyderabad	4180.80
10	West Bengal	MSP Steel and Power Limited, AACCA2756N	2011-12	Pr.CIT (Central-2) Kolkata	315.02

11	West Bengal	SPPL Property Management Private Limited, AAICS7168Q	2010-11	PCIT1, Kolkata	141.87
	West Bengal	SPPL Property Management Private Limited, AAICS7168Q	2012-13	PCIT1, Kolkata	52.71
	West Bengal	SPPL Property Management Private Limited, AAICS7168Q	2012-13	PCIT1, Kolkata	100.07
12	West Bengal	SHYAM Sel & Power Limited, AAEC9421J	2010-11 to 2012-13	PCIT1	319.93
13	West Bengal	BALMER LAWRIE & Co Ltd, AABC0984E	12-13	PCIT2	55.64
14	Bihar	Bihar State Urban Infrastructure Development Corporation Ltd., AADC9908L	2012-13	Pr.CIT-I, Patna	86.76
15	Maharashtra	ABG Kolkatta Container Terminal Pvt. Ltd. AACCC1919K	2010-11 to 2012-13	CIT 5, Mumbai	816.00
16	Maharashtra	PNP Marine Services Ltd. AABCP8020D	2010-11	PCIT 3 Mumbai	164.00
		Total			17434.66

Appendix-5
(Refer para 2.4)

Incorrect computation of Minimum Alternative Tax (MAT)

Sl. No.	State	Name of the assessee	CIT charge	Assessment year	Tax effect (₹ in lakh)
1	Rajasthan	Subhlaxmi Buildcon P Ltd. AAJCS0260J	CIT Udaipur	2011-12 and 2012-13	99.91
2	Rajasthan	Genus Power Infrastructures Ltd AACCG1218P	CIT-3 JAIPUR	2010-11	99.02
3	Rajasthan	Fatehpuria Transformers & Switchgears P Ltd AACF3456E	CIT-1 JAIPUR	2012-13	11.50
4	Delhi	Gopi Constech Pvt. Ltd./Arham Technologies Pvt. Ltd. AAECA0864D	Ward 10 (2)/ CIT IV	2011-12	0.00
5	Andhra Pradesh	Lanco Kondapalli Power/AAACK5423A	CIT-IV Hyderabad	2010-11	839.48
6	Andhra Pradesh	Pioneer Genco LTD/AACCP9218Q	CIT-IV Hyderabad	2010-11	62.27
7	Andhra Pradesh	Pioneer Power Corp AADCP2141F	CIT-IV Hyderabad	2010-11	53.68
8	Andhra Pradesh	Transstroy India Ltd AABCT4226B	CIT-Guntur	2010-11 and 2011-12	148.03
9	Maharashtra	Bhudan Organic Manures Pvt. Ltd AACCB2433R	CIT-1 Nagpur	2010-11	19.63
10	Maharashtra	Mahati Hydro Power Projects Pvt Limited AAFCM0676G	PCIT-6, Pune	2012-13	78.94
		Total			1412.46

Appendix-6
(Refer para 2.5)

Valuation of transient goods

Sl. No.	State	Name of the assessee	Assessment year	CIT charge	Excess deduction (₹ in lakh)
1	Tamilnadu	KCP Sugar & Industries Corp.Ltd. AAACK 2325F	2010-11	CIT 4, Chennai	366.73
	Tamilnadu	KCP Sugar & Industries Corp.Ltd. AAACK 2325F	2011-12	CIT 4, Chennai	773.21
	Tamilnadu	KCP Sugar & Industries Corp.Ltd. AAACK 2325F	2012-13	CIT 4, Chennai	841.95
2	Tamilnadu	Madras Aluminium Company Ltd. AAAC 7665D	2011-12	CIT Salem	1087.06
3	Tamilnadu	Seshasayee paper and Board AACCS 1192G	2011-12	CIT 2, Coimbatore	2885.56
	Tamilnadu	Seshasayee paper and Board AACCS 1192G	2007-08	CIT 2, Coimbatore	1378.83
	Tamilnadu	Seshasayee paper and Board AACCS 1192G	2008-09	CIT 2, Coimbatore	2123.77
4	Tamilnadu	Manali Petrochemical Ltd. AAACM 3404D	2010-11	LTU, Chennai	0.00
5	Gujarat	Garden Silk Mills Limited/ AAACQ8932C	2011-12	CIT -I, Surat	385.08
6	Gujarat	Meghmani Energy Ltd./ AAECM7819E	2010-11	PCIT 2, Ahmedabad	236.00
7	Jharkand	Aditya Birla Chemicals India Ltd.(AAACB7747A)	2008-09	Ranchi	120.45
	Jharkand	Aditya Birla Chemicals India Ltd.(AAACB7747A)	2009-10	Ranchi	189.82
	Jharkand	Aditya Birla Chemicals India Ltd.(AAACB7747A)	2010-11	Ranchi	236.11
8	Uttar Pradesh	Triveni Engineering & Industries Ltd, AABCT 6370L	2010-11	Central, Kanpur	247.00
	Uttar Pradesh	Triveni Engineering & Industries Ltd, AABCT 6370L	2011-12	Central, Kanpur	3399.00
9	Delhi	Khaitan Chemicals and Fertilizers Ltd., AAACK2342Q	2010-11	CIT V Delhi	105.03
10	Maharashtra	Grasim Industries Limited AAACG4464B	2010-11	PCIT (Central) 1, Mumbai	3319.74
11	Maharashtra	Jawahar Shetkar Sah.	2010-11	PCIT-II Kolhapur	1482.28
	Maharashtra	Sakhar Karkhana AAAAJ0571C	2011-12		1673.51
	Maharashtra		2012-13		1841.22
12	Maharashtra	Datta Shetkari Sahkari	2010-11	PCIT-2 Kolhapur	533.54
	Maharashtra	Sakhar Karkhana Limited AAAAS0597B	2011-12		482.44
	Maharashtra		2012-13		398.68
13	West Bengal	Balarampur Chini Mills AAACB9373Q	2010-11	PCIT-4	2515.53
14	Tamilnadu	Coromandel Sugars Ltd AAACC 4628 F	2011-12 2012-13	CIT-1 Chennai	2431
15	Tamilnadu	India Cements Ltd AAAC 1728 P	2011-12 2012-13	CIT-2 Chennai	3683
Total					32736.54

Appendix-7
(Refer para 2.6)

Aggregation of income/loss of business vs undertaking

Sl. No.	State	Name of the Assessee with PAN	CIT Charge	AY	Tax Effect (₹ in crore)
1	Tamil Nadu	A.S.Babusah Design AALFA 6113H	CIT 8, Chennai,	2012-13	0.21
2	Tamil Nadu	Vetal Textiles & Electronics P.Ltd. AAACV 6385J	CIT 1, Coimbatore,	2010-11	0.8
3	Kerala	Synthite Industries Ltd. AADCS 5616E	CIT 1 Kochi, Kerala	2009-10, 2011-12	0.32
4	Kerala	Muthoot Fincorp Ltd. AACCM 1453E	CIT Trivandrum,	2010-11, 2011-12, 2012-13	1.02
5	Tamil Nadu	Babu Silk & Sarees AADFB 9667M	CIT 8, Chennai,	2012-13	0.12
6	Tamil Nadu	D.Nithyanandam AAGPN 1353H	CIT 1 Coimbatore,	2011-12	0.09
7	Andhra Pradesh	NSL Renewable Power AABCN6009L	CIT-IV Hyderabad	2010-11, 2011-12, 2012-13	12.48
8	Maharashtra	Reliance Infrastructure Ltd AACCR 7446Q	CIT-14, Mumbai	2012-13	1.45
9	Maharashtra	Nuclear Power Corporation of India Ltd. AAACN3154F	CIT-LTU, Mumbai	2010-11	10.66
		Total			27.15

Appendix-8A
(Refer para 2.7)

Inconsistency in setting off brought forward losses and unabsorbed depreciation relating to eligible units

Sl. No.	State	Name of Assessee/PAN	AY	Assessment Unit	Tax effect (₹ in lakh)
1	Tamil Nadu	Sri Velayudhaswamy Spinning Mills (P) Ltd., AADCS0676C	2010-11	Circle 2, Tirupur	163.47
	Tamil Nadu	Sri Velayudhaswamy Spinning Mills (P) Ltd., AADCS0676C	2011-12	Circle 2, Tirupur	118.29
2	Tamil Nadu	Vedha Spinning Mills (P) Ltd., AABCV2433Q	2010-11	Circle 2, Tirupur	112.62
3	Tamil Nadu	Viking Textiles (P) Ltd AAACV7564P	2010-11	Circle-1-Tirupur	102.12
4	Tamil Nadu	Prabhu Spinning Mills (P) Ltd / AABCP0750E / Tirupur	2010-11	Circle-2, Tirupur	279.32
5	Tamil Nadu	Sudhan Spinning Mills (P) Ltd / AADCS0670E	2010-11	Circle-2, Tirupur	143.18
6	Tamil Nadu	Cheran Spinning Mills P Ltd / AAACC8788L	2010-11	Circle-2, Tirupur	194.85
7	Tamil Nadu	Chola Textiles (P)Ltd AAACC8791P	2010-11	Circle-2, Tirupur	205.88
8	Tamil Nadu	Adisankara Spinning Mills (P) Ltd / AABCA5198B	2010-11	Circle-2, Tirupur	156.4
9	Tamil Nadu	M/s. Sri Matha Spinning Mills (P) Ltd / AAECs1881Q	2010-11	Circle-2, Tirupur	185.29
10	Tamil Nadu	Eveready Spinning Mills (P) Ltd AAACE4788J	2010-11	Circle-1, Tirupur	100.82
11	Tamil Nadu	Sri Shanmugavel Mills (P) Limited / AADCS8200N	2010-11	Circle-2, Tirupur	180.46
12	Tamil Nadu	Pandian Textiles Mills (P) Ltd / AABCP5926A	2010-11	Circle-2, Tirupur	226.19
13	Tamil Nadu	M/s. Jayavarma Textiles (P) Ltd / AAACJ7660G	2010-11	Circle-1, Tirupur	81.47
14	Tamil Nadu	M/s. Sivaraj Spinning Mills (P) Ltd / AADCS0681H	2010-11	Circle-2, Tirupur	75.74
15	Tamil Nadu	Sueera Alloys Global (P) Ltd / AAGCS6735B	2010-11	Circle-1, Tirupur	25.9
16	Tamil Nadu	Sakthi Murugan Agro Foods Ltd /Avinashi / AACCS9473J	2010-11	Circle-1, Tirupur	18.33
17	Tamil Nadu	Sakthi Murugan Roller Flour Mills Ltd AADCS0673H	2010-11	Circle-1, Tirupur	23.01
18	Tamil Nadu	Eastman Exports Global Clothing Company P Ltd AACCC0952E	2010-11	Circle-1, Tirupur	61.52
19	Tamil Nadu	Best Corporation P Ltd AACCR6828G	2011-12	Circle-1, Tirupur	446.91
		Total			2901.77

Appendix-8B

(Refer para 2.7)

Inconsistency in setting off brought forward losses and unabsorbed depreciation relating to eligible units

Sl. No.	State	Name of the assessee	Assessment year	CIT charge	Tax Effect (₹ in lakh)
1	Tamil Nadu	Karpagam Engineers Pvt. Ltd. AAACK 3980G	2012-13	CIT 4, Chennai	0
2	Tamil Nadu	Murugan Oil Corporation AAFFM 2784E	2010-11	CIT Salem	29.12
	Tamil Nadu	Murugan Oil Corporation AAFFM 2784E	2011-12	CIT Salem	34.18
	Tamil Nadu	Murugan Oil Corporation AAFFM 2784E	2012-13	CIT Salem	21.17
3	Tamil Nadu	Srimathy Murugesan AHFPS 4842J	2010-11	CIT Salem	3.67
	Tamil Nadu	Srimathy Murugesan AHFPS 4842J	2011-12	CIT Salem	3.31
	Tamil Nadu	Srimathy Murugesan AHFPS 4842J	2012-13	CIT Salem	2.73
4	Tamil Nadu	Viking Knitters, AABFV 8542 B	2011-12	CIT 3 Coimbatore	78.07
5	Tamil Nadu	The Chennai Silks AAFFT 0634G	2011-12	CIT 3 Coimbatore	72.57
6	Tamil Nadu	Gangai Garments AABFG 9171H	2011-12	CIT 3 Coimbatore	30.83
7	Tamil Nadu	Anand Hosieries AADFA 8025A	2011-12	CIT 3 Coimbatore	7.23
8	Tamil Nadu	Rohini Garments AACFR 7582 A	2011-12	CIT 3 Coimbatore	18.71
9	Tamil Nadu	Ultimate Alloys P Ltd. AAACU 3303P	2011-12	CIT 3 Coimbatore	26.85
10	Tamil Nadu	B.K.S. Textiles AACCB 3382R	2011-12	CIT 3 Coimbatore	9.94
11	Tamil Nadu	A.P.Dhandapani ADLPD 2469G	2011-12	CIT 3 Coimbatore	11.27
12	Tamil Nadu	Raagam Exports AADFR 5160M	2010-11	CIT 3 Coimbatore	4.02
13	Tamil Nadu	GTP Granites Ltd. AAACG 7711K	2010-11	CIT Salem	44.08
	Tamil Nadu	GTP Granites Ltd., AAACG7711K	2011-12	CIT Salem	49.54
14	Tamil Nadu	Ashok Granites AABCA 8140M	2010-11	CIT Salem	20.91
	Tamil Nadu	Ashok Granites AABCA8140M	2011-12	CIT Salem	20.18
15	Tamil Nadu	KMD Clothing, AADFK 7890H	2010-11	CIT Salem	13.53
	Tamil Nadu	KMD Clothing, AADFK 7890H	2011-12	CIT Salem	16.3
16	Tamil Nadu	VSNC Narasimha Chettiar Sons AAAFV 4573B	2010-11	CIT 1 Trichy	23.31
	Tamil Nadu	VSNC Narasimha Chettiar Sons AAAFV 4573B	2011-12	CIT 1 Trichy	17.82
	Tamil Nadu	VSNC Narasimha Chettiar Sons AAAFV 4573B	2012-13	CIT 1 Trichy	14.98

17	Tamil Nadu	T.N. Nanthagopal & Sons AAAF 3509K	2010-11	CIT 1 Trichy	11.66
	Tamil Nadu	T.N. Nanthagopal & Sons AAAF 3509K	2011-12	CIT 1 Trichy	10.03
18	Tamil Nadu	Adi sankara spinning Mills AABCA 5198B	2013-14	CIT 3 Coimbatore	17.84
19	Tamil Nadu	Prabha Engineers AAAF 0959R	2010-11	CIT 2, Chennai	30.98
	Tamil Nadu	Prabha Engineers AAAF 0959R	2011-12	CIT 2, Chennai	29.41
	Tamil Nadu	Prabha Engineers AAAF 0959R	2012-13	CIT 2, Chennai	23.47
20	Tamil Nadu	Dev windmills AABCD 8047L	2010-11	CIT 1, Chennai	28.11
	Tamil Nadu	Dev windmills AABCD 8047L	2011-12	CIT 1, Chennai	23.32
	Tamil Nadu	Dev windmills AABCD 8047L	2012-13	CIT 1, Chennai	21.42
21	Tamil Nadu	Orient Impex AAFO 0102D	2010-11	CIT 1, Chennai	13.75
22	Tamil Nadu	Muthoot Finance Ltd. AABCT 0343B	2009-10	CIT Trivandrum	59.52
23	Tamil Nadu	Plant Lipid P. Ltd. AABCP 6061C	2010-11	CIT 1 Kochi	73.09
24	Tamil Nadu	Watts Electronics P. Ltd. AAACW 1586G	2011-12	CIT 1 Kochi	12.39
	Tamil Nadu	Watts Electronics P. Ltd. AAACW 1586G	2012-13	CIT 1 Kochi	5.47
	Tamil Nadu	Watts Electronics P. Ltd. AAACW 1586G	2013-14	CIT 1 Kochi	8.24
25	Tamil Nadu	Peekay Steel Castings P. Ltd. AABCP 3517H	2012-13	CIT Kozhikode	6.31
26	Tamil Nadu	TCP Ltd. AAAC 3615K	2012-13	CIT 3, Chennai	48.89
27	Tamil Nadu	Tamilnadu Newsprint & Papers Ltd. AAAC 2935J	2012-13	CIT 3, Chennai	22.36
28	Tamil Nadu	Texmo Industries AABFT1899B	2011-12	CIT 1 Coimbatore	169.06
29	Tamil Nadu	Rajaguru Spinning Mills P. Ltd. AAACR 9898Q	2011-12	CIT Salem	96.16
30	Tamil Nadu	Nippo Batteries Co. Ltd. AAACI2291L	2011-12	CIT 4, Chennai	21.04
31	Tamil Nadu	Shanmugapriya Textiles P. Ltd. AADCS 8203R	2010-11	CIT 3 Coimbatore	10.25
32	Tamil Nadu	SVPM Spinners P. Ltd. AACCS 7190J	2009-10	CIT 3 Coimbatore	9.07
33	Tamil Nadu	GVG Industries P. Ltd. AAACG 1205E	2009-10	CIT 3 Coimbatore	9.07
34	Tamil Nadu	Janarthan Spinning Mills AAMFS 4005M	2009-10	CIT 3 Coimbatore	8.74
35	Tamil Nadu	The India Cements AAACP 1728P	2011-12	CIT 2, Chennai	167.18
	Tamil Nadu	The India Cements AAACP 1728P	2012-13	CIT 2, Chennai	138.16
	Tamil Nadu	The India Cements AAACP 1728P	2010-11	CIT 2, Chennai	118.36
36	Tamil Nadu	Coromandel sugars Ltd. AAACI 2702G	2011-12	CIT 2, Chennai	360.15

	Tamil Nadu	Coromandel sugars Ltd. AAACI 2702G	2012-13	CIT 2, Chennai	437.11
37	Tamil Nadu	Coimbatore Roller Flour Mills P.Ltd. AAACC 8427E	2012-13	CIT 1, Coimbatore	13.18
38	Tamil Nadu	Indsil Hydro Power and Manganese Ltd. AAACC 4918G	2010-11	CIT 1 Coimbatore	0
39	Tamil Nadu	Leo Fasteners AABFL 0652J	2011-12	CIT Puducherry	79.85
40	Tamil Nadu	VXL Systems AACFV 2118C	2011-12	CIT 2 Coimbatore	69.79
41	Tamil Nadu	Flow Tech Power, AAAFF2838D	2012-13	CIT 1 Coimbatore	3.24
42	Tamil Nadu	Lakshmi Card Clothing Manufacturing Pvt. Ltd. AAACC 3521E	2011-12	CIT 1 Coimbatore	29.19
	Tamil Nadu	Lakshmi Card Clothing Manufacturing Pvt. Ltd. AAACC 3521E	2010-11	CIT 1 Coimbatore	30.44
43	Tamil Nadu	Mylswamy Ranga Ramanujam ABUPR 0655D	2010-11	CIT 1 Coimbatore	14.83
44	Tamil Nadu	Sri Valli vilas MVP Sons AAAFS 2556F	2010-11	CIT Puducherry	1.8
	Tamil Nadu	Sri Valli vilas MVP Sons AAAFS 2556F	2011-12	CIT Puducherry	2.51
	Tamil Nadu	Sri Valli vilas MVP Sons AAAFS 2556F	2012-13	CIT Puducherry	2.71
45	Tamil Nadu	VXL Systems, AACFV 2118C	2010-11	CIT 2 Coimbatore	79.88
46	Tamil Nadu	Sri Venkatachalapathy Modern Rice Mill, ABNFS4745A	2010-11	CIT Puducherry	8.27
47	Tamil Nadu	The Ramco Cements Ltd. AABCM 8375L	2011-12	CIT1 Madurai	201.77
	Tamil Nadu	The Ramco Cements Ltd. AABCM 8375L	2012-13	CIT1 Madurai	307.44
48	Tamil Nadu	GD Textiles Madurai Pvt.Ltd. AABCG 1276E	2010-11	CIT1 Madurai	8.37
	Tamil Nadu	GD Textiles Madurai Pvt.Ltd. AABCG 1276E	2011-12	CIT1 Madurai	8.47
	Tamil Nadu	GD Textiles Madurai Pvt.Ltd. AABCG 1276E	2012-13	CIT1 Madurai	9.45
49	Tamil Nadu	R.Thirunavukkarasu AABPT 7822L	2010-11	CIT2 Trichy	10.42
	Tamil Nadu	R.Thirunavukkarasu AABPT 7822L	2012-13	CIT2 Trichy	7.72
	Tamil Nadu	R.Thirunavukkarasu AABPT 7822L	2013-14	CIT2 Trichy	9.16
50	Tamil Nadu	S.Srinivasaraghavan AADPR 3292E	2010-11	CIT2 Trichy	11.22
	Tamil Nadu	S. Srinivasaraghavan AADPR 3292E	2011-12	CIT2 Trichy	11.22
	Tamil Nadu	S. Srinivasaraghavan AADPR 3292E	2012-13	CIT2 Trichy	9.67
	Tamil Nadu	S. Srinivasaraghavan AADPR 3292E	2013-14	CIT2 Trichy	10.53
		Total			3506.06

Appendix-8C

(Refer para 2.7)

Inconsistency in setting off brought forward losses and unabsorbed depreciation relating to eligible units

Sl. No.	State	Name of the assessee	Assessment year	CIT charge	Tax effect (₹ in lakh)
1	Gujarat	Gujarat Fluorochemicals Ltd, AAACG6725H	2010-11	CIT 1 , Baroda	1261.52
	Gujarat	Gujarat Fluorochemicals Ltd, AAACG6725H	2011-12	CIT 1 , Baroda	1012.97
2	Gujarat	Real Strips Limited/ AABCR2893N	2012-13	PCIT-3, Ahmedabad	27.55
	Gujarat	Real Strips Limited/ AABCR2893N	2011-12	PCIT-3, Ahmedabad	21.47
	Gujarat	Real Strips Limited/ AABCR2893N	2010-11	PCIT-3, Ahmedabad	55.33
3	Gujarat	TML Industries Ltd./ AABCT0793K	2010-11	PCIT 2, Baroda	17.88
4	Gujarat	Gujarat Ambuja Exports Ltd/ AAACG3980A	2012-13	PCIT 2, Ahmedabad	200.69
5	Gujarat	Rajlaxmi Prints Pvt. Ltd/AABCR1036R	2012-13	PCIT 2, Surat	4.62
	Gujarat	Rajlaxmi Prints Pvt. Ltd/AABCR1036R	2011-12	PCIT 2, Surat	35.57
	Gujarat	Rajlaxmi Prints Pvt. Ltd/AABCR1036R	2010-11	PCIT 2, Surat	34.12
6	Gujarat	S Kumar/AAIFS7890J	2010-11	CIT 1, Rajkot	33.05
7	Gujarat	Castech Foundaries Pvt Ltd AAACC 8601N	2012-13	CIT III Rajkot	20.58
8	Gujarat	Shri Girishbhai Ranchodbhai Tanti / ABFPT3310E	2012-13	CIT 2, Rajkot	28.99
	Gujarat	Shri Girishbhai Ranchodbhai Tanti/ ABFPT3310E	2011-12	CIT 2, Rajkot	21.22
9	Gujarat	Realwax Industries / AAHFR2733A	2012-13	CIT 2, Rajkot	28.89
10	Gujarat	Balaji Wafers Pvt. Ltd/ AAACB8755A	2012-13	CIT 2, Rajkot	36.21
	Gujarat	Balaji Wafers Pvt. Ltd/ AAACB8755A	2011-12	CIT 2, Rajkot	25.79
	Gujarat	Balaji Wafers Pvt. Ltd/ AAACB8755A	2010-11	CIT 2, Rajkot	34.63
11	Gujarat	Asahi Songwan Colors Ltd/ AAACA9713D	2012-13	PCIT 1, Ahmedabad	18.39
	Gujarat	Asahi Songwan Colors Ltd/ AAACA9713D	2011-12	PCIT 1, Ahmedabad	10.3
12	Gujarat	Garden Silk Mills Ltd/ AAACG8932C	2010-11	CIT I Surat	56.96
13	Gujarat	Kush Synthetics Pvt. Ltd/ AABCK2282J	2012-13	CIT I Surat	48.1
14	Gujarat	Ravikiran Ceramics Pvt. Ltd/ AABCR3750J	2012-13	CIT Central, Surat	23.09

	Gujarat	M/s Ravikiran Ceramics Pvt. Ltd/ AABCR3750J	2011-12	CIT Central, Surat	16.19
15	Rajasthan	Fatehpuria Transformer & Switchgears P Ltd. Jaipur AAACF3456E	2010-11	CIT-1 Jaipur	15.60
	Rajasthan		2011-12	CIT-1 Jaipur	2.28
	Rajasthan		2012-13	CIT-1 Jaipur	8.85
16	Rajasthan	Yogendra Khandelwal, Jaipur ADCPK0822B	2012-13	CIT-1 Jaipur	10.93
	Rajasthan		2013-14	CIT-1 Jaipur	21.96
17	Rajasthan	Khaitan Tiles P Ltd., Jaipur AABCK0431H	2009-10	CIT-2 Jaipur	8.83
	Rajasthan		2010-11	CIT-2 Jaipur	2.83
	Rajasthan		2011-12	CIT-2 Jaipur	3.46
	Rajasthan		2012-13	CIT-2 Jaipur	7.59
	Rajasthan		2013-14	CIT-2 Jaipur	4.59
18	Rajasthan	Vijay Industries, Alwar AAAPV7282R	2010-11	CIT Alwar	8.88
	Rajasthan		2012-13	CIT Alwar	11.57
19	Rajasthan	Saurabh Agrotek, Alwar AADCS4522P	2010-11	CIT Alwar	8.91
	Rajasthan		2011-12	CIT Alwar	10.21
	Rajasthan		2012-13	CIT Alwar	11.60
20	Rajasthan	Deepak Vegpro, Alwar AAACD6118P	2010-11	CIT Alwar	12.26
	Rajasthan		2011-12	CIT Alwar	10.61
21	Rajasthan	Delhi Trading Corporation, Jaipur AABFD1795N	2010-11	CIT (Central) Jaipur	6.70
	Rajasthan		2011-12	CIT (Central) Jaipur	24.47
	Rajasthan		2012-13	CIT (Central) Jaipur	55.42
	Rajasthan		2013-14	CIT (Central) Jaipur	47.34
22	Rajasthan	National Tools & Exports Pvt. Ltd., AACFN6037A	2010-11	CIT-1 Jodhpur	7.15
23	Rajasthan	Shri Ram Industries, Jodhpur AACFS7768M	2010-11	CIT-1 Jodhpur	14.22
	Rajasthan		2011-12	CIT-1 Jodhpur	12.65
24	Rajasthan	Shri Ram Hotels AAQFS2527L	2009-10	CIT-1 Jodhpur	9.34
	Rajasthan		2010-11	CIT-1 Jodhpur	4.90
	Rajasthan		2011-12	CIT-1 Jodhpur	3.67
25	Rajasthan	Chemical & Minerals Industries Pvt. Ltd., Jodhpur AABCC2745E	2009-10	CIT-1 Jodhpur	23.66
	Rajasthan		2010-11	CIT-1 Jodhpur	12.42
	Rajasthan		2011-12	CIT-1 Jodhpur	7.29
26	Rajasthan	Rajasthan Gum P Ltd., AAACR8151N	2010-11	CIT-1 Jodhpur	67.27
27	Rajasthan	Ercon Composites, JAABFE6551F	2011-12	CIT-1 Jodhpur	15.96
28	Rajasthan	Choudhary Freight Carrier AABFC0104E	2010-11	CIT-2 Jodhpur	10.85
	Rajasthan		2011-12	CIT-2 Jodhpur	6.61
	Rajasthan		2012-13	CIT-2 Jodhpur	11.49
29	Rajasthan	Meru Electricals & Mechanicals P Ltd., Alwar AABCM2145G	2011-12	CIT ALWAR	6.01
	Rajasthan		2012-13	CIT ALWAR	6.02
	Rajasthan		2013-14	CIT ALWAR	7.2
30	Haryana	K.E.C. Industries Limited AAACK 4706E	2011-12	CIT Haryana	19.43
31	Chhattisgarh	Suryakant Gupta ACZPG 8034D	2012-13	CIT-2 Raipur	45.23
32	Chhattisgarh	Alok Ferro Alloys Ltd AACCA 0569P	2012-13	CIT-1 Raipur	18.93

33	Madhya Pradesh	M/s Dhar Automotives Pvt. Ltd. AABCD 4418K	2010-11	Pr CIT-I, Indore	28.67
	Madhya Pradesh	M/s Dhar Automotives Pvt. Ltd. AABCD 4418K	2011-12	PrCIT-I, Indore	16.11
	Madhya Pradesh	M/s Dhar Automotives Pvt. Ltd. AABCD 4418K	2012-13	PrCIT-I, Indore	4.45
34	Andhra Pradesh	Ankineedu Popuri/ AGJPP5770B	2006-07 to 2012-13	CIT-VII Hyderabad	42.11
35	Andhra Pradesh	Jocil Ltd/AAACJ5606L	2012-13	CIT-Guntur	56.86
36	Odisha	Pattanaik Mineral Pvt Ltd/AABCP3278P	2012-13	PCIT Cuttack	501.00
37	Odisha	Jitendernath Patnaik/ ABFPP3817J	2012-13	PCIT Cuttack	27.55
38	West Bengal	Gallant Metal Limited, AACCG2934J	11-12	PCIT1 Kolkata	400.29
39	Delhi	Powerlinks Transmission Ltd.AABCT7775M	2012-13	CIT VII Delhi	524.34
40	Maharashtra	M/s North Karnataka Expressway Limited AABCN3062F	2012-13	PCIT 14, Mumbai	161.99
41	Maharashtra	Powerica Ltd AAACP3812E	2011-12	CIT-LTU, Mumbai	69.59
Total					5512.26

Appendix-9
(Refer para 2.8)

Treatment of receipts from sale of carbon credits

Sl. No.	State	Name of the assessee	Assessment year	CIT charge	Tax effect (₹ in lakh)
1	Tamilnadu	Amarjothi Power Generation & Distribution Com. Ltd. AADCA 9401F	2011-12	CIT 3, Coimbatore	82.78
2	Tamilnadu	Lanco Tanjore Power Co. Ltd. AACCA 4297N	2011-12	CIT 4, Chennai	728.13
3	Tamilnadu	Parvathi Textiles, AABFN3571G	2009-10	CIT 2, Madurai	4.35
	Tamilnadu	Parvathi Textiles AABFN3571G	2010-11	CIT 2, Madurai	2.94
4	Tamilnadu	Sri Saravana Spinning Mills P. Ltd. AACCS 0540G	2010-11	CIT 2, Madurai	62.32
5	Gujarat	Kalpataru Power Transmission Limited AAACK8387R	2010-11	PCIT Gandhinagar	150.48
	Gujarat	Kalpataru Power Transmission Limited AAACK8387R	2011-12	PCIT Gandhinagar	34.25
6	Karnataka	Hemavathy Power & Light Pvt Ltd, AABCH1245E	2012-13	III Bengalore	103.00
7	Karnataka	VRL Logistics Ltd AABCV3609C	2012-13	Hubballi	303.38
8	Rajasthan	Ginni Global P Ltd., Alwar AAACG3064H	2010-11	CIT Alwar	70.87
			2011-12	CIT Alwar	21.15
9	Rajasthan	Rajasthan State Mines & Minerals Ltd., Jaipur AAACR7857H	2007-08	CIT-2 Jaipur	172.72
			2011-12	CIT-2 Jaipur	93.67
10	Andhra Pradesh	Clarion Power Corporation Ltd., Hyderabad AABCC 5697H	2010-11	CIT-I, Hyderabad	63.43
11	Chattisgarh	Shri Suryakant Gupta ACZPG 8034D	2010-11	CIT-2 Raipur,	48.28
12	Chattisgarh	Godawari Power and Ispat Ltd. AAACI 7189K	2012-13	CIT-1 Raipur,	4.79
13	Delhi	Jindal Saw Ltd AABCS 7280C	2011-12	CIT charge V, Delhi	199.15
14	Delhi	K K K Hydro Power Ltd. AABCK 5227H	2011-12	CIT charge V, Delhi	65.45
	Delhi	K K K Hydro Power Ltd. AABCK 5227H	2012-13	CIT charge V, Delhi	33.99
15	Maharashtra	WMI Power Private Limited AAACW8862B	2012-13	PCIT 8, Mumbai	5.73
16	Maharashtra	Ascent Hydro Projects Limited AAFA1454N	2010-11	PCIT 9, Mumbai	15.09
17	Maharashtra	Hanjer Biotech Energy Private Limited, AABCH3870K	2011-12	PCIT 10, Mumbai	560.00
18	Maharashtra	Essel Mining & Industries Ltd, AAACE6607L	2011-12 2012-13	PCIT (CENTRAL) 1, MUMBAI	549.39
19	Maharashtra	Daund Sagar Limited AADCD0135F	2012-13	PCIT-I, Pune	102.00
		Total			3477.34

Appendix-10
(Refer para 2.9)

Deduction on additions made during scrutiny assessment

Sl. No.	State	Name of the Assessee with PAN	CIT charge	Assessment year	Tax effect (₹ in crore)
1	Andhra Pradesh	Lanco Kondapalli Power Pvt. Ltd	CIT-IV, Hyderabad	2010-11	16.79
2	Andhra Pradesh	Krishnapatnam Port Company Ltd.,	PCIT-Central, Hyderabad,	2012-13	6.97
3	Andhra Pradesh	Suryachakra Power Corporation	CIT-III, Hyderabad		0.98
4	Andhra Pradesh	Sudha Agro Oil & Chemical Industries,	CIT-II, Visakhapatnam	2010-11 2011-12	1.26
5	Maharashtra	Thane Ghodbunder Toll Road Private Ltd	PCIT (Central) 3, Mumbai	2010-11 2011-12	0.83
6	Maharashtra	JSW Energy Limited	PCIT (Central), Mumbai	2010-11, 2011-12	2.35 25.47
7	Delhi	Vodaphone south ltd AABC5847L	CIT IX Delhi	2010-11	15.86
8	Karnataka	NSL Sugars Ltd., Bangalore	PCIT V Bangalore	2011-12	0.68
9	Chhattisgarh	Shri Bajrang Power & Ispat Ltd	DCIT2(1), CIT 1 Raipur	2010-11, 2011-12	3.47
		Total			74.66

Appendix-11
(Refer para 2.10)

Deduction on Infrastructure facility developed for captive/private use

Sl. No.	State	Name of the Assessee/ PAN	CIT charge	Assessment year	Tax effect (₹ in crore)
1	Maharashtra	Reliance Ports & Terminals Limited AABCR3873B	PCIT 3, Mumbai	2010-11 2011-12	1766.74
2	Maharashtra	Ambuja Cements Limited AAACG0569P	PCIT LTU, Mumbai	2009-10 2010-11	25.62
3	Maharashtra	Dahej Harbour and Infrastructure Limited AAACD7230J	PCIT 5, Mumbai	2009-10 to 2012-13	45.59
4	West Bengal	Reshmi Metaliks AACCR7183E	PCIT (Central)- 1, Kolkata	2009-10 to 2012-13	38.91
5	Maharashtra	Essel Mining & Industries Limited AAACE6607L	PCIT (Central)-1	2010-11 to 2012-13	73.88
6	Maharashtra	JSW Steel Limited AAACJ4323N	PCIT (Central)-4	2008-09, 2010-11, 2011-12	33.93
7	Maharashtra	ACC Ltd AAACT1507C	CIT-LTU, Mumbai	2009-10 2010-11	32.27
8	Maharashtra	Ambuja Cements Ltd AAACG0569P	CIT-LTU, Mumbai	2009-10 2010-11	49.76
		Total			2066.7

Appendix-12
(Refer para 3.2)

Incorrect allowance of deduction despite belated filing of returns

Sl. No.	State	Name of the Assessee/ PAN	Assessment year	CIT charge	Tax effect (₹ in lakh)
1	Tamilnadu	Indo National P. Ltd AAACI2291L	2012-13	CIT 4, Chennai	47.57
2	Tamilnadu	St. John Freight Systems Pvt. Ltd. AAACS 4697 N	2007-08	CIT Central 2, Chennai	44.38
	Tamilnadu	St. John Freight Systems Pvt. Ltd. AAACS 4697 N	2008-09	CIT Central 2, Chennai	60.74
	Tamilnadu	St. John Freight Systems Pvt. Ltd. AAACS 4697 N	2009-10	CIT Central 2, Chennai	82.71
	Tamilnadu	St. John Freight Systems Pvt. Ltd. AAACS 4697 N	2010-11	CIT Central 2, Chennai	51.03
3	Tamilnadu	Sakthi Murugan Agro Foods Ltd. AACCS 9473 J	2012-13	CIT 2, Coimbatore	27.24
4	Tamilnadu	Sree MTK Textiles Pvt. Ltd.	2010-11	CIT2, Madurai	20.11
5	Tamilnadu	FL Smith AACF 4997N	2011-12	CIT II Chennai	63.18
6	Delhi	Monnet Ispat & Energy Ltd. AAACM0501D	2010-11	Circle 17 (1)/CIT VI	6041.81
7	Gujarat	Saurashtra Enviro Project Pvt. Ltd/ AACCV1967G	2012-13	PCIT 2, Surat	841.72
8	Andhra Pradesh	JVP Soft P LTD/AAACJ5094J	2008-09	CIT-II Hyderabad	157.90
9	Andhra Pradesh	Bhoorathnom Constructions/AACCB2077M	2012-13	CIT-I Hyderabad	16.19
10	Uttar Pradesh	Vijay Infrastructure Ltd. PAN AABCV 2697 Q	2010-11	Central- Lucknow	209
11	Maharashtra	VCR Toll Services P. Ltd AABCA6087L	2013-14	PCIT 11 Mumbai	385.00
		Total			8048.58

Appendix-13
(Refer para 3.3)

Deduction allowed beyond permissible periods

Sl. No.	State	Name of the Assessee/ PAN	Assessment year	CIT charge	Tax effect (₹ in lakh)
1	Chandigarh	Punjab Genco Ltd Chd AABCP4247L	2012-13	CIT-II, CHD	51.55
2	Delhi	SMS Paryavaran Ltd. AAACS2177F	2010-11 and 2011- 12	Circle 24 (1)/CIT VIII	0
3	Gujarat	Akash Infra Projects Pvt. Ltd/ AADCA3708M	2011-12	PCIT , Gandhinagar	68.8
	Gujarat	Akash Infra Projects Pvt. Ltd/ AADCA3708M	2012-13	PCIT , Gandhinagar	47.02
4	Maharashtra	Idea Cellular Limited AAACB 2100P	2009-10	PCIT 14, Mumbai	25053.00
	Maharashtra	Idea Cellular Limited AAACB 2100P	2011-12	PCIT 14, Mumbai	38019.00
	Maharashtra	Idea Cellular Limited AAACB 2100P	2012-13	PCIT 14, Mumbai	17688.00
5	Maharashtra	VCR Toll Services P. Ltd AABCA6087L	2011-12	PCIT 11 Mumbai	64.26
6	Maharashtra	Reliance Infrastructure Ltd AACCR 7446Q	2009-10	CIT-14,Mumbai	3879.00
	Maharashtra	Reliance Infrastructure Ltd, AACCR 7446Q	2009-10 to 2012-13	CIT-14,Mumbai	1076.82
		Total			85947.45

Appendix-14
(Refer para 3.4)

Incorrect apportionment of expenses

Sl. No.	State	Name of the Assessee/ PAN	Assessment year	CIT charge	Tax effect (₹ in lakh)
1	Karnataka	M/s.South India Paper Mill Ltd. AAACT7549J	2010-11	Mysore	26.53
	Karnataka	M/s.South India Paper Mill Ltd. AAACT7549J	2012-13	Mysore	67.22
2	Karnataka	M/s.Karnataka Renewable Energy Development Ltd.	2010-11	IV Bengaluru	1.75
	Karnataka	M/s.Karnataka Renewable Energy Development Ltd.	2011-12	IV Bengaluru	3.53
	Karnataka	M/s.Karnataka Renewable Energy Development Ltd.	2012-13	IV Bengaluru	4.75
3	Tamilnadu	Neyveli Lignite Corporation AAACN 1121C	2008-09	LTU, Chennai	685.24
4	Delhi	NTPC Ltd. AAACN0255D	2012-13	Circle 18 (1)/ CIT VI, Delhi	5810.3
	Delhi	NTPC Ltd. AAACN0255D	2011-12	Circle 18 (1)/ CIT VI, Delhi	5284.4
	Delhi	NTPC Ltd. AAACN0255D	2010-11	Circle 18 (1)/ CIT VI, Delhi	3622.22
5	Gujarat	Torrent Power Ltd/ AACCT0294J	2011-12	PCIT 4 Ahmedabad	99.55
	Gujarat	Torrent Power Ltd/ AACCT0294J	2010-11	PCIT 4 Ahmedabad	148.46
6	Gujarat	Envision Enviro Engineers Pvt. Ltd/ AAACE9785F	2011-12	PCIT 1, Surat	27.16
	Gujarat	Envision Enviro Engineers Pvt. Ltd/ AAACE9785F	2012-13	PCIT 1, Surat	58.83
7	Rajasthan	Rajasthan State Road Development & Construction Corporation, AABCR9650F	2010-11	CIT-2 Jaipur	279.86
8	Rajasthan	Rajasthan State Mines & Minerals Ltd., AAACR7857H	2010-11	CIT-2 Jaipur	67.83
9	Andhra Pradesh	Lanco Kondapalli Power/AAACK5423A	2012-13	CIT-IV Hyderabad	66.44
10	Andhra Pradesh	Sri Lalitha Enterprises Inds/AAKCS3233N	2010-11 to 2012-13	CIT-II VSP	117.78
11	Andhra Pradesh	AP Power Generation Corp/AACCA2734J	2011-12	CIT-I Hyderabad	590.97
12	Uttar Pradesh	U.P. State Bridge Corporation Ltd. AAACU 3258 K	2010-11	2, Lucknow	103
13	Maharashtra	Reliance infrastructure Ltd. AACCR 7446Q	2010-11 to 2012-13	CIT 14, Mumbai	5188
14	Maharashtra	Shri Krishna Khandsari Sugar Mills AAGFS1508P	2012-13	CIT-1,Nashik	0
15	Maharashtra	Daund Sugar Ltd AADCD0135F	2012-13	CIT-1,Pune	193
		Total			22446.82

Appendix-15
(Refer para 3.5)

Consequences of Demerger/Amalgamation

Sl. No.	State	Name of the Assessee/ PAN	Assessment year	CIT charge	Tax effect (₹ in lakh)
1	Gujarat	Devang Paper Mills Pvt Ltd/ AADCD7232R	2012-13	CIT Valsad	50.60
	Gujarat	Devang Paper MillsPPvt Ltd/ AADCD7232R	2011-12	CIT Valsad	58.42
2	Delhi	S.E. Investments Ltd. AACCS1879G	2012-13	Circle 22 (1)/CIT VIII	73.82
3	Delhi	S.E. Power Pvt. Ltd. AAOCS6223N	2012-13	Ward 23 (1)/CIT VIII	7.39
4	Maharashtra	JSW Energy Ltd AAACJ8109N	2010-11 2011-12	CIT (Central) 4,Mumbai	34003.22
5	Maharashtra	Samrudhi Cement Ltd. AANCS3843F	2010-11 2011-12	PCIT (CENTRAL) 1, MUMBAI	2118.00
6	Maharashtra	Grasim Industries Limited AAACG4464B	2010-11	PCIT (Central) 1, Mumbai	1265.00
7	Tamilnadu	Jayakrishna Excel Energy Private Limited AABCJ 9954G	2012-13	CIT Salem	33.07
		Total			37609.52

Appendix-16
(Refer para 3.6)

Mistakes in computation of eligible profits

Sl. No.	State	Name of the Assessee with PAN	Assessment year	CIT charge	Tax effect (₹ in lakh)
1	Tamilnadu	Bethi Reddy Nagi Reddy AAEPN 4673Q	2012-13	CIT 4, Chennai	30.90
2	Tamilnadu	SPI Properties Pvt. Ltd. AAACU 7108G	2012-13	CIT 6, Chennai	26.42
3	Tamilnadu	Manali Petrochemicals Ltd. AAACM 3404D	2010-11	CIT LTU, Chennai	74.40
4	Tamilnadu	MM Forgings Ltd. AAACM 2614L	2012-13	CIT 4, Chennai	71.21
5	Tamilnadu	Natesan synchrones P.Ltd. AAACN 2399A	2012-13	CIT 4, Chennai	59.70
6	Tamilnadu	Coromandel sugars Ltd. AAACI 2702G	2011-12	CIT 1, Chennai	29.55
	Tamilnadu	Coromandel sugars Ltd. AAACI 2702G	2012-13	CIT 1, Chennai	34.15
7	Tamilnadu	L&T Transportation Infrastructure Ltd. AAACL 1912F	2009-10	CIT 4, Chennai	499.79
8	Tamilnadu	Chettinad Cement Corporation Ltd. AAACC 3130A	2010-11	LTU, Chennai	1283.17
	Tamilnadu	Chettinad Cement Corporation Ltd. AAACC 3130A	2007-08	LTU, Chennai	491.00
9	Tamilnadu	Martin AEWPM 3703Q	2010-11	CIT I CBE	230.42
10	Chandigarh	Paliwal Overseas Private Limited	2010-11	PCIT Karnal	206.10
			2011-12	PCIT Karnal	
11	Uttar Pradesh	L.H. Sugar Factories Ltd.	2011-12	PCIT – Bareilly	408.01
12	Uttar Pradesh	M/s Eldeco Sidcul Industrial Park Ltd	2007-08	PCIT – Central, Kanpur	1340.00
	Uttar Pradesh	Eldeco Sidcul Industrial Park Ltd	2008-09	PCIT – Central, Kanpur	723.00
13	Karnataka	Ramamurthy Praveen chandra AAKPC 0482C	2010-11	V, Bengaluru	39.23
	Karnataka	Ramamurthy Praveen chandra AAKPC 0482C	2011-12	V, Bengaluru	42.45
	Karnataka	Ramamurthy Praveen chandra AAKPC 0482C	2012-13	V, Bengaluru	35.89
14	Karnataka	GMR Tambaram and Tindavanam Express ways Pvt. Ltd. AABCG8475F	2011-12	III- Bangalore	167.27
	Karnataka	GMR Tambaram and Tindavanam Express ways Pvt. Ltd. AABCG8475F	2012-13	III- Bangalore	130.49

15	Karnataka	GMR Tuni-Anakapalli Expressways Private Ltd. AABCG8474E	2011-12	III- Bangalore	82.99
	Karnataka	M/s. GMR Tuni-Anakapalli Expressways Private Ltd. AABCG8474E	2012-13	III- Bengaluru	106.33
16	Karnataka	M.K Agroteck Pvt Ltd AADCM7734K	2010-11	Mysore	5.64
17	Karnataka	M/s. Maris Cements (P) Ltd AADCM 4331L	2012-13	VII- Bengaluru	68.71
18	Rajasthan	Shree Ram Industries AACFS 7168M	2012-13	CIT-I Jodhpur	116.24
19	Delhi	M/s Gujarat Guardian Ltd AAACG 1622K	2010-11	CIT charge IV, Delhi	236.17
20	Madhya Pradesh	M/s Shree Narayan Builtup India Pvt Ltd, AAGCS5801C	2006-07	Pr.CIT, Gwalior	25.09
21	Andhra Pradesh	M/s. Sowbhagya Projects Pvt. Ltd., AAECs 2802H	2010-11	Cir.I, Rajamundry	185.33
22	Andhra Pradesh	Greenco Energy/AAFCS7123L	2010-11	CIT-II Hyderabad	178.97
23	Andhra Pradesh	United Port Services Ltd/AADCJ0188Q	2010-11	CIT-V Hyderabad	26.70
24	Andhra Pradesh	Satavahana Ispat Ltd/AACCS8982L	2010-11	CIT-III Hyderabad	45.84
25	Andhra Pradesh	Ms Arkay Energy Ltd/AAFCA0044C	2010-11	PCIT-Central	73.42
26	Andhra Pradesh	Mumbai waste management company/AADCM0026A	2012-13	CIT-Central Hyderabad	975.93
27	Andhra Pradesh	Ramky Enviro Engineers/AACCR7170F	2012-13	CIT-Central Hyderabad	612.22
28	Andhra Pradesh	M/s. PPS Eviro Power/AACCP9497R	2012-13	CIT-IV Hyderabad	48.85
29	Andhra Pradesh	Prabhat Agri Biotech/AABCP8801C	2010-11 & 2011-12	CIT-IV Hyderabad	15.18
30	Andhra Pradesh	NSL Renewable Power Pvt. Ltd., AABCN 6009L	2012-13	CIT-IV Hyderabad	389.73
31	Gujarat	Gujarat Enviro Protection and Infrastructure (D&NH) Pvt Ltd	2010-11	CIT I Surat	168.28
			2011-12	CIT I Suart	75.57
32	Maharashtra	Marathon Nextgen Realty Ltd AAACP8032E	2010-11 to 2012-13	PCIT (CENTRAL) 3, MUMBAI	1110.00
33	Maharashtra	M/s Hamlet Construction (I) Private Limited	2010-11	PCIT 1, Mumbai	142.36
34	Maharashtra	M/s Vadinar Power Company Limited AAACV5226C	2010-11	PCIT-5,Mumbai	184.00
35	Maharashtra	Amentiny Software Pvt. Ltd. AAECA7051J	2010-11	PCIT (CENTRAL) 3, MUMBAI	0.00
			2011-12		

36	Maharashtra	Ghodawat Energy Private Limited, AAACG6910C	2010-11 2011-12	PCIT 2, KOLHAPUR	156.00
37	Maharashtra	JSW Energy Ltd AAACJ8109N	2010-11	CIT (Central) 4, Mumbai	0.00
	Maharashtra	JSW Energy Ltd AAACJ8109N	2011-12	CIT (Central) 4, Mumbai	0.00
38	Maharashtra	Marathon Nextgen Realty Ltd AAACP8032E	2010-11	PCIT (CENTRAL) 3, Mumbai	90.92
39	Maharashtra	Manraj Jewellers Pvt Ltd AADCM3254C	2012-13	CIT-2,Nashik	74.94
40	Maharashtra	Shraddha Energy & Infra Projects Pvt Ltd AAICS6691L	2010-11 2011-12	CIT CC at Pune	506.00
41	Maharashtra	BT Global Communications India Pvt Ltd AAACG1534A	2011-12	PCIT (CENTRAL) 3, MUMBAI	961.00
42	Maharashtra	Rupa Infotech and Infrastructure Pvt Ltd. AADCR0249Q	2012-13	CIT-14,Mumbai	560.34
43	Maharashtra	Avocado Properties and Investments (I) Pvt. Ltd.AADCA9413F	2010-11,2011-12	Circle 12(1)(1)/CIT-12,Mumbai	780.45
	Maharashtra	Avocado Properties and Investments (I) Pvt. Ltd.AADCA9413F	2012-13	Circle 12(1)(1)/CIT-12,Mumbai	438.56
		Total			14364.91

Appendix-17
(Refer para 3.7)

Transaction with related parties not done at market price

Sl. No.	State	Name of the Assessee with PAN	Assessment year	CIT charge	Tax effect (₹ in lakh)
1	Madhya Pradesh	M/s HEG Limited, AAACH6184K	2013-14	Pr. CIT I , Bhopal	0
2	West Bengal	JK Lakshmi Cement Ltd, AAACJ6715G	10-11	PCIT2	323.02
3	West Bengal	Gallantt Metal Limited, AACCG2934J	11-12	PCIT1	49.17
	West Bengal	Gallantt Metal Limited, AACCG2934J	12-13	PCIT1	210.95
4	Uttarkhand	Oil and Natural Gas Corporation Limited, Dehradun AAACO1598A	2010-11	PCIT Dehradun	855.87
5	Maharashtra	Dr Baba Saheb Ambedkar Co-operative Sugar Factory AAAAD0955E	2011-12	CIT-1, Aurangabad	70.95
6	Maharashtra	MOIL Ltd AAACM8952A	2012-13	CIT 2, NAGPUR	0
		Total			1509.96

Appendix-18

(Refer para 3.8)

Deduction allowed on old Plant and Machinery/pre-existing infrastructure facility/ splitting up of business already in existence

Sl. No.	State	Name of the Assessee with PAN	Assessment year	CIT charge	Tax effect (₹ in lakh)
1	Gujarat	Chiripal Industries Limited/AAACC8513B	2010-11	PCIT 1, Ahmedabad	126.82
2	Tamilnadu	M/s Asian Fabricx Private Limited AAGCA 6961R	2011-12	CIT 1 Trichy	140.15
3	Maharashtra	Maa Usha Urja Ltd ADCM8482G	2010-11	CIT-2 Nagpur	151
4	Karnataka	M/s. GMR Tuni-Anakapalli Expressways Private Ltd. AABCG8474E	2011-12	III- Bengaluru	60.86
	Karnataka	M/s. GMR Tuni-Anakapalli Expressways Private Ltd. AABCG8474E	2012-13	III- Bengaluru	113.95
5	Karnataka	M/s.GMR Tambaram and Tindavanam Expressways pvt. Ltd AABCG8475F	2011-12	III- Bengaluru	30.55
	Karnataka	M/s.GMR Tambaram and Tindavanam Expressways Pvt. Ltd AABCG8475F	2012-13	III- Bengaluru	117.93
6	Rajasthan	Murarilal Agarwal Contractor Pvt. Ltd AAECM1948A	2010-11	CIT-2 JAIPUR	101.71
	Rajasthan	Murarilal Agarwal Contractor Pvt. Ltd AAECM1948A	2011-12	CIT-2 JAIPUR	98.72
	Rajasthan	Murarilal Agarwal Contractor Pvt. Ltd., Jaipur AAECM1948A	2013-14	CIT-2 JAIPUR	132.99
7	Andrapradesh	Vijayawada Tollway P Ltd AACCV7296A	2010-11	CIT-V HYD	1663.85
8	Maharashtra	Compact Builders and developers Pvt LTD AAFC9996R	2010-11	CIT-1, Nashik	39.11
			2012-13		
9	Maharashtra	Redi Port Ltd. AADCR6980N	2010-11 to 2012-13	PCIT 3, MUMBAI	1040
10	Gujarat	Team Ferro Alloys Pvt Ltd	2010-11 2012-13	CIT Balsad	145.97
11	Tamilnadu	Hari Krishna Papers Pvt Ltd	2011-12	CIT 3 Coimbatore	87.5
			2012-13		
		Total			4051.11

Appendix-19
(Refer para 3.9)

Allowance of deduction on TP adjustment

Sl. No.	State	Name of the Assessee with PAN	Assessment year	CIT charge	Tax effect (₹ in lakh)
1	Maharashtra	BT Global Communications India Pvt. Ltd. AAACG 1534A	2011-12	PCIT (Central) 3, Mumbai	719
2	Maharashtra	JSW Energy Ltd. AAACJ 8109N	2011-12	PCIT (Central) 4, Mumbai	142.09
3	West Bengal	Vodafone East Ltd. AAACU 3796J	2011-12	PCIT 3, Kolkata	521.58
4	Andhra Pradesh	Greenko Energies Pvt. Ltd., AAFCS 7123L	2010-11	CIT II, Hyderabad	128.45
		Total			1511.12

Appendix-20
(Refer para 3.10)

Deduction against income from other sources

Sl. No.	State	Name of the Assessee with PAN	Assessment year	CIT charge	Tax effect (₹ in lakh)
1	Tamilnadu	Sical Logistics Ltd. AAACS 3789 B	2012-13	CIT 6, Chennai	190.16
2	Tamilnadu	V A Tech Wabag Ltd. AABCV 0225G	2006-07	CIT 3, Chennai	112.17
3	Tamilnadu	Neyveli Lignite Corporation AAACN1121C	2009-10	LTU, Chennai	145.27
4	Tamilnadu	Narmada Infrastructure Construction Enterprise Ltd. AAACN 3579L	2010-11	CIT 4, Chennai	385.29
5	Tamilnadu	L&T Transportation Infrastructure Ltd AAACL 1912 F	2010-11	CIT 4 Chennai	496.15
	Tamilnadu	L&T Transportation Infrastructure Ltd AAACL 1912 F	2011-12	CIT 4 Chennai	363.50
	Tamilnadu	L&T Transportation Infrastructure Ltd AAACL 1912 F	2012-13	CIT 4 Chennai	340.55
6	Tamilnadu	M.M.S Steel and Power Pvt. Ltd. AADCM 5278J	2011-12	CIT 2 Trichy	117.32
	Tamilnadu	M.M.S Steel and Power Pvt. Ltd. AADCM 5278J	2012-13	CIT 2 Trichy	208.27
7	Gujarat	Gujarat Mineral Development Corporation Ltd./ AAACG7987P	2011-12	PCIT 2, Ahmedabad	177.87
	Gujarat	Gujarat Mineral Development Corporation Ltd./ AAACG7987P	2010-11	PCIT 2, Ahmedabad	99.45
8	Gujarat	Kalptaru Power Transmission Ltd AAACK 8387R	2010-11	PCIT, Gandhinagar	75.93
9	Rajasthan	Rajasthan Renewal Energy Corporation Ltd., Jaipur AAACL3171C	2010-11	CIT-2 JAIPUR	610.25
10	Rajasthan	Hindustan Zinc Ltd., Udaipur AAACH7354K	2010-11	CIT UDAIPUR	543.67
11	Chandigarh	NHPC (AAACN0149C)	2010-11 to 2013-14	Faridabad	0.00
12	Madhya Pradesh	Narmada Hydroelectric development corporation Ltd AABCN1732G	2010-11	Pr. CIT –II Bhopal	3759.00
	Madhya Pradesh	Narmada Hydroelectric development corporation Ltd AABCN1732G	2011-12	Pr. CIT –II Bhopal	3566.00

	Madhya Pradesh	M/s Narmada Hydroelectric development corporation Ltd AABCN1732G	2012-13	Pr. CIT –II Bhopal	5998.00
13	Chhattisgarh	M/s SMS Shivnath Infrastructure Pvt. Ltd AADCS 2258Q	2011-12	CIT-2 Raipur	465.00
14	Delhi	M/s Pragati Power Corporation Ltd. AACCP8035F		CIT VII, Delhi	72.62
15	Andhra Pradesh	M/s. Krishnapatnam Port Company Ltd., AAACK 8657J	2010-11 to 2012-13	PCIT-Central, Hyderabad	508.21
16	Andhra Pradesh	M/s. Sitapuram Power Ltd., AAJCS 2098E	2010-11	CIT-III, Hyderabad	71.11
17	Andhra Pradesh	M/s. Sai Regency Power Corporation Pvt. Ltd., AACCR 6134R	2012-13	CIT-III, Hyderabad	97.64
18	Andhra Pradesh	M/s. Pattanaik Minerals (P) Ltd., Cuttack	2012-13	CIT, Cuttack	52.91
19	Karnataka	M/s.GMR Power Corporation (p)Ltd AAACG6037G	2011-12	III- Bengaluru	91.55
20	Karnataka	NSL Sugars Ltd AAGCS0938Q	2010-11	V-Bengaluru	21.91
21	Karnataka	Maruthi Power Gen (India) Pvt Ltd AAFCS0312R	2012-13	VI-Bengaluru	15.78
22	Karnataka	Smt.H. Kavitha AFSPK9284M	2011-12	VII-Bengaluru	41.91
23	Karnataka	M/s. Cauvery Hydro energy Limited AAACC8328A	2010-11	II- Bengaluru	0.34
	Karnataka	M/s. Cauvery Hydro energy Limited AAACC8328A	2011-12	II- Bengaluru	2.81
	Karnataka	M/s. Cauvery Hydro energy Limited AAACC8328A	2012-13	II- Bengaluru	4.33
24	Karnataka	M/s. International Power Corporation Ltd AAACI3833Q	2012-13	III- Bengaluru	10.26
25	Bihar	M/s Bihar State Road Development Corporation Ltd. AADCB 7567M	2012-13	PCIT - I, Patna	2305.02
26	Uttarakhand	M/s SIDCUL. AAHCS 7324R	2010-11, 2011-12	PCIT – Dehradun	1132.73
27	Maharashtra	JSW Energy Ltd AAACJ8109N	2011-12	CIT (Central) 4, Mumbai	703.66
		Total			22786.64

Appendix-21
(Refer para 3.11)

Other mistakes

Sl. No.	State	Name of the Assessee with PAN	AY	CIT charge	Tax effect (₹ in lakh)
1	Uttar pradesh	M/s Jaypee Infratech Ltd., Noida AABCJ 9042 R	2009-10	Noida	538.00
2	Maharashtra	ACC Ltd AAACT1507C	2009-10 2010-11	CIT-LTU, Mumbai	0.00
3	Maharashtra	Ambuja Cements Ltd AAACG0569P	2009-10 2010-11	CIT-LTU, Mumbai	0.00
4	Maharashtra	Bhander Power Ltd AAACB6693B	2007-08 2008-09 2009-10	CIT-6, Mumbai	1465.00
5	Maharashtra	Indo Global Infrastructure and Utility Services Pvt. Ltd. AABCI7740M	2010-11 2011-12	CIT-1,Pune	433.59
6	Maharashtra	India Land Infrastructure Development Pvt. Ltd. AABCI3428	2012-13	CIT-1,Pune	168.39
7	Maharashtra	Sai Construction Pvt. Ltd. AAECS6091E	2010-11	CIT CC, Pune	81.58
8	Maharashtra	Kolte Patil Developers Ltd AAACK7310G	2010-11	CIT CC, Pune	79.72
9	Maharashtra	Hamlet Construction (I) Pvt. Ltd. AABCH1677E	2010-11 to 2012-13	Ward 1(1)(4) PCIT 1 Mumbai	1889.00
10	Maharashtra	Marathon Nextgen Realty Ltd AAACP8032B	2010-11 to 2012-13	PCIT (CENTRAL) 3, Mumbai	4760.00
11	Maharashtra	Chennai Container Terminal Pvt Ltd. AABCC5838L	2010-11 2011-12	Circle 2(1)(1)/ CIT-2,Mumbai	1487.50
12	Maharashtra	Bharat Udyog Ltd. AABCR3878E	2010-11 2012-13	Circle 5(1)(1) PCIT 5 Mumbai	279.00
13	Andhra pradesh	United Port Services Pvt. Ltd AABCJ0188Q	2012-13	Cir-17(2) CIT-V Hyderabad	0.00
14	Maharashtra	M/s Mhaiskar Infrastructure Private Limited	2012-13	PCIT 5 Mumbai	2147.00
15	Maharashtra	Tata Power Company Ltd. AAACT0054A	2010-11	CIT-2, Mumbai	3699.13
		Total			17027.91

Appendix-22
(Refer para 4.3.2)

Maintenance of database by DGIT (Systems)

Sl. No.	State	Name of Assessee	Assessment year	Deduction claimed (₹ in lakh)
1	Gujarat	GMDC	2010-11	4362.61
2	Gujarat	JMC MSKE JOINT VENTURE	2010-11	174.29
3	Gujarat	Ratnamani Metals & Tubes Ltd	2010-11	162.48
4	Gujarat	Ratnamani Metals & Tubes Ltd	2011-12	238.49
5	Gujarat	Ratnamani Metals & Tubes Ltd	2012-13	305.59
6	Gujarat	JMC Projects (India) Limited	2012-13	926.51
7	Gujarat	JMC Projects (India) Limited	2011-12	1444.88
8	Gujarat	JMC Projects (India) Limited	2010-11	2772.94
9	Gujarat	JMC Projects (India) Limited	2009-10	209
10	Gujarat	JMC Projects (India) Limited	2008-09	431.41
11	Gujarat	JMC Projects (India) Limited	2007-08	43.35
12	Gujarat	Montecarlo Construction Limited	2011-12	1416.15
13	Gujarat	Montecarlo Construction Limited	2010-11	860.77
14	Gujarat	Sadbhav Engineering Limited	2012-13	379.46
15	Gujarat	Sadbhav Engineering Limited	2011-12	697.3
16	Gujarat	Sadbhav Engineering Limited	2010-11	1708.93
17	Gujarat	Kishan Infrastructure Pvt. Limited	2011-12	37.42
18	Gujarat	Kishan Infrastructure Pvt. Limited	2010-11	401.6
19	Gujarat	Kandla Port Trust	2011-12	2196.22
20	Gujarat	Kandla Port Trust	2010-11	1121.41
21	Gujarat	JK Paper Limited	2011-12	1994.51
22	Gujarat	Rajlaxmi Prints Pvt Ltd	2012-13	101.94
23	Gujarat	Zeni Tex Private Limited	2012-13	25.89

24	Gujarat	Saurashtra Enviro Projects Private Limited	2012-13	1893.63
25	Gujarat	Team Ferro Alloys Pvt Ltd	2010-11	252.57
26	Gujarat	Ravikiran Ceramics Pvt. Ltd	2012-13	71.15
27	Gujarat	Ravikiran Ceramics Pvt. Ltd	2011-12	48.76
28	Gujarat	Mangalya Ceramics	2012-13	31.84
29	Gujarat	Mangalya Ceramics	2011-12	17.99
30	Gujarat	ALEMBIC LIMITED	2012-13	1375.42
31	Gujarat	ALEMBIC LIMITED	2011-12	2354.63
32	Gujarat	NETAFIM IRRIGATION INDIA PRIVATE LIMITED	2011-12	921.95
33	Gujarat	ENN ENN Corporation Ltd	2010-11	376.25
34	Gujarat	ENN ENN Corporation Ltd	2011-12	342.85
35	Gujarat	ENN ENN Corporation Ltd	2010-11	507.1
		Total		30207.29

Appendix-23
(Refer para 4.4.1)

Incomplete report/certificate of the auditor

Sl. No.	State	Name of the Assessee/ PAN	Assessment year	CIT charge	Tax effect (₹ in lakh)
1	Karnataka	Mysore Mercantile Co. Pvt Ltd, AACCM1216H	2011-12	IV Bengaluru	83.23
	Karnataka	Mysore Mercantile Co. Pvt Ltd, AACCM1216H	2012-13	IV Bengaluru	160.00
2	Karnataka	South west Port Limited, AACCA5270B	2011-12	Panaji	574.00
	Karnataka	South west Port Ltd, AACCA5270B	2012-13	Panaji	873.00
3	Karnataka	Vishwanath Sugar and Steel Industries Ltd. AABCV1727H	2011-12	Belgaum	615.89
4	Karnataka	Patel Shanti Steels Private Limited AADCP6628H	2012-13	Gulbarga	5.67
5	Karnataka	Shri. Veerendra Basavaraj Koujalagi AGRPK3086D	2012-13	Belgaum	32.32
6	Tamilnadu	Kilburn chemicals AAACK 1427A	2012-13	CIT 4, Chennai	109.21
7	Tamilnadu	The Dharmapuri Roller Flour Mills AABFT7188F	2012-13	CIT Salem	15.82
8	Tamilnadu	Cheran Spinner Ltd. AAACC8476F	2010-11	CIT Salem	73.68
9	Tamilnadu	VSM weaves India Ltd. AABCV 7326C	2010-11	CIT Salem	63.17
10	Tamilnadu	Raamji Impex AAHFR 1964K	2012-13	CIT 2 Coimbatore	3.43
11	Tamilnadu	S. Duraisamy ADUPD 6299D	2011-12	CIT 2 Coimbatore	3.76
12	Tamilnadu	Frontline Chemicals AAAFF7484K	2012-13	CIT Salem	4.60
13	Tamilnadu	S.P. Spinning Mills (P) Ltd. AACCS9500J	2010-11	CIT Salem	117.96
	Tamilnadu	S.P. Spinning Mills (P) Ltd. AACCS9500J	2011-12	CIT Salem	99.04
	Tamilnadu	S.P. Spinning Mills (P) Ltd. AACCS9500J	2012-13	CIT Salem	101.50
14	Tamilnadu	Prabha Engineers AAAFP0959R	2010-11	CIT 2, Chennai	0.00
15	Tamilnadu	Adisankara Spinning Mills P. Ltd AABCA5198B	2013-14	CIT 3 Coimbatore	180.61
16	Tamilnadu	Standard Fire Works Pvt. Ltd. AACCS1480 M	2010-11	CIT 2, Madurai	28.63
17	Tamilnadu	Ramco Industries Ltd. AAACR 5284 J	2010-11	CIT 2, Madurai	315.75
18	Tamilnadu	Madhu Filament AAAFM 9010A	2010-11	CIT 1 Trichy	3.80
19	Tamilnadu	Seyadu Beedi Com. P. Ltd. AACFS 5706R	2010-11	CIT 2 Madurai	4.15

20	Tamilnadu	Copral Insulated Conductors (P) Ltd. AAACC 8486H	2012-13	CIT Salem	14.19
21	Tamilnadu	Santhosh Meenakshi Textiles P. Ltd. AAJCS 4184M	2012-13	CIT 1, Coimbatore	51.17
22	Tamilnadu	Lakshmi Card Clothing Manufacturing Pvt. Ltd. AAACC 3521E	2012-13	CIT 1 Coimbatore	24.38
23	Tamilnadu	Sharp pumps P. Ltd. AACCS 7200F	2012-13	CIT 1 Coimbatore	5.19
24	Tamilnadu	Flowtech Power AAAFF 2838D	2011-12	CIT 1 Coimbatore	6.23
25	Tamilnadu	D.Nithyanandam AAGPN 1353H	2011-12	CIT 1 Coimbatore	9.43
26	Tamilnadu	Sri Venkatachalapathy Modern Rice Mill ABNFS 4745A	2010-11	CIT Puducherry	0.00
27	Tamilnadu	The Ramco Cements Ltd. AABCM 8375L	2011-12	CIT1 Madurai	0.00
	Tamilnadu	The Ramco Cements Ltd. AABCM 8375L	2012-13	CIT1 Madurai	307.44
28	Chhattisgarh	Godawari Power and Ispat Ltd/ AAACI7189K	2010-11	CIT-1 Raipur	795.00
	Chhattisgarh	Godawari Power and Ispat Ltd/ AAACI7189K	2011-12	CIT-1 Raipur	1544.00
	Chhattisgarh	Godawari Power and Ispat Ltd/ AAACI7189K	2012-13	CIT-1 Raipur	1210.00
29	Chhattisgarh	Shri Bajrang Power & Ispat Ltd./ AACCB2944D	2010-11	CIT-1 Raipur	603.00
	Chhattisgarh	Shri Bajrang Power & Ispat Ltd./ AACCB2944D	2011-12	CIT-1 Raipur	1527.00
30	Chhattisgarh	Vimla Infrastructure (India) Pvt Ltd./ AACCV2677D	2010-11	CIT-2 Raipur	568.00
	Chhattisgarh	Vimla Infrastructure (India) Pvt Ltd./ AACCV2677D	2012-13	CIT-2 Raipur	869.00
31	Chhattisgarh	Vandana Vidyut Ltd./AAACV7850L	2010-11	CIT-1 Raipur	136.00
	Chhattisgarh	Vandana Vidyut Ltd./ AAACV7850L	2011-12	CIT-1 Raipur	31.69
32	Chhattisgarh	Hira Ferro Alloys Ltd. /AAACH5697M	2010-11	CIT-1 Raipur	551.00
33	Chhattisgarh	Gopal Sponge & Power Pvt. Ltd./AACCG1525F	2012-13	CIT-1 Raipur	77.78
34	Madhya Pradesh	Khurana construction Pvt Ltd, AAACK7172J	2010-11	Pr.CIT I , Indore	59.26
35	Gujarat	KALPATARU Power Transmission Limited AACK8387R	2010-11	PCIT Gandhinagar	0
	Gujarat	KALPATARU Power Transmission Limited AACK8387R	2011-12	PCIT Gandhinagar	0

36	Gujarat	Enviro Control Associates Pvt. Ltd/ AAACE8700C	2011-12	PCIT 1, Surat	0.00
37	Gujarat	Ajanta Limited/ AAACE612E	2012-13	CIT III, Rajkot	0.00
	Gujarat	Ajanta Limited/ AAACE612E	2011-12	CIT III, Rajkot	0.00
	Gujarat	Ajanta Limited/ AAACE612E	2010-11	CIT III, Rajkot	0.00
38	West Bengal	BALMER Lawrie & Co LTD , AABC0984E	10-11	PCIT2	792.98
39	Jharkand	Jamshedpur Utilities and Services Company Ltd.(JUSCO), AABCJ3604P	2010-11	Jamshedpur	169.53
40	Uttarkand	THDC India Ltd. AAAC7905Q	2008-09	PCIT-I, Dehradun	0.00
	Uttarkand	THDC India Ltd, AAAC7905Q	2009-10	PCIT-I, Dehradun	0.00
	Uttarkand	THDC India Ltd. AAAC7905Q	2010-11	PCIT-I, Dehradun	0.00
	Uttarkand	THDC India Ltd. AAAC7905Q	2011-12	PCIT-I, Dehradun	0.00
	Uttarkand	THDC India Ltd AAAC7905Q	2012-13	PCIT-I, Dehradun	0.00
41	Uttar Pradesh	UPSIDC, Kanpur, AAACU 1759 K	2011-12	I - Kanpur (Special. Range)	70.12
42	Maharashtra	Mahavir Global Coal Ltd AADCM4776H	2011-12 to 2013-14	CIT Central Nagpur	70.39
43	Maharashtra	Metalfab Hightech Pvt Ltd, AABCM0271D	2012-13	CIT-2 Nagpur	19.27
44	Maharashtra	Gole Precision Tools Private Ltd AAACG6701H	2011-12	CIT-1,Pune	0.00
45	Maharashtra	CTR Manufacturing Industries Ltd. AAACC7256R	2012-13	CIT-1,Pune	0.00
46	Maharashtra	Rathi Transformer Pvt. Ltd. AAACR8221P	2012-13	CIT-3,Pune	0.00
47	Maharashtra	Dishti Industries Ltd. AAACD1428L	2011-12	CIT-1,Pune	0.00
48	Maharashtra	Biodeal Laboratories Pvt. Ltd. AAACB8943J	2010-11	CIT CC at Pune	0.00
49	Maharashtra	Indrajit Power Pvt. Ltd. AAACI 8656 B	2010-11	CIT-6,Mumbai	0.00
50	Maharashtra	United Shippers Ltd AAACU 0764C	2010-11	CIT Central - 2,Mumbai	0.00
51	Maharashtra	Bhaidas Cursondas & Co. AAACB4438P	2010-11	CIT-17,Mumbai	0.00
52	Maharashtra	Bajaj Electricals Ltd. AAACB2484Q	2010-11 to 2012-13	CIT-2,Mumbai	0.00
53	Maharashtra	Dashmesh Road Construction Pvt Ltd AACCD1070G	2010-11	CIT Central Pune at Nashik	0.00

54	Maharashtra	Paras PVC Pipes and Fitting Pvt Ltd. AABCP8013G.	2012-13	CIT-1 Pune	0.00
55	Maharashtra	Clear Mipack Packaging Solution Ltd. AAACC4489N	2011-12 2012-13	PCIT 9 Mumbai	0.00
56	Maharashtra	Ciron Pharmaceutical Pvt. Ltd. AABCC0873D	2010-11 2011-12	PCIT 9, Mumbai	0.00
57	Maharashtra	Aditya Marine Ltd. AACEA8257C	2010-11 2011-12	Pr.CIT-5, Mumbai	0.00
58	Maharashtra	Shah Paper Mills Ltd. AAACS6438F	2010-11 to 2012-13	PCIT 11, Mumbai	0.00
59	Maharashtra	Nitin Casting Ltd. AAACN1219K	2010-11 to 2012-13	PCIT 3 Mumbai	0.00
60	Maharashtra	Hind Aluminium Inds. Ltd. AAACA4671Q	2011-12 2012-13	PCIT 7 Mumbai	0.00
61	Maharashtra	Daund Sugar Ltd. AADCD0135F	2012-13	CIT-1, Pune	0.00
62	Maharashtra	ESS GEE Real Estate Developers Pvt. Ltd. AAACE8829L	2011-12	CIT-3, Mumbai	0.00
63	Maharashtra	Mahati Hydro Power Projects Pvt. Ltd. AAFCEM0676G	2012-13	CIT-2 Pune	0.00
64	Maharashtra	Shraddha Energy & Infra Projects Pvt. Ltd. AAICS6691L	2010-11	CIT Central Pune	0.00
65	Maharashtra	Meenu Purendu Goel AAYPG8826G	2012-13	CIT -2Pune	0.00
		Total			12188.29

Appendix-24
(Refer para 4.5)

Belated/non e-filing of Form 10CCB

Sl. No.	State	Name of the Assessee /PAN	Assessment year	CIT charge	Date of Furnishing of form 10CCB/10CCC/3CEB	Tax effect (₹ in lakh)
1	Rajasthan	Fatehpuria Transformers & Switchgears P Ltd. AAACF3456E	2013-14	CIT-1 Jaipur	NA	16.22
2	Rajasthan	Electrolites Power P Ltd. AAACE4080B	2013-14	CIT-1 Jaipur	NA	14.57
3	Rajasthan	Excel Associates P Ltd. AABCE7165L	2013-14	CIT-1 Jaipur	NA	4.38
4	Rajasthan	Sankalp International AAKFS4376D	2013-14	CIT-2 Jaipur	NA	52.64
5	Rajasthan	Kiran Infra Engineers Ltd. AACCK8188N	2013-14	CIT-2 Jaipur	NA	21.35
6	Rajasthan	Khetan Tiles P Ltd. Jaipur AABCK0431H	2013-14	CIT-2 Jaipur	NA	4.03
7	Rajasthan	Nihal Chand Jain Infra Project P Ltd. AADCN7909D	2013-14	CIT-2 Jaipur	NA	24.26
8	Rajasthan	Rajasthan State Road Development and Construction Corporation Ltd. AABCR9650F	2013-14	CIT-2 Jaipur	NA	95.05
9	Rajasthan	Anamika Conductors Ltd. AABCA5681P	2013-14	CIT-2 Jaipur	31-03-14	25.6
10	Rajasthan	Gangaur Exports P Ltd. AAACG8877G	2013-14	CIT-2 Jaipur	NA	11.62
11	Rajasthan	Genus Power Infrastructure Ltd., Jaipur AACCG1218P	2013-14	CIT-3 Jaipur	NA	19.42
12	Rajasthan	G V K Jaipur Express Highway P Ltd., AABCG5541J	2013-14	CIT-3 Jaipur	NA	4504.97
13	Rajasthan	Vijay Industries, AAafb7282R	2013-14	CIT Alwar	29-11-13	9.85
14	Rajasthan	Saurabh Agrotech P Ltd, AADCS4522P	2013-14	CIT Alwar	28-11-13	9.31
15	Rajasthan	Vijay Solvex Ltd., AAACD6864A	2013-14	CIT Alwar	29-11-13	54.61
16	Rajasthan	Rajasthan Gum P Ltd., AAACR8151N	2013-14	CIT-1 Jodhpur	NA	61.45
17	Rajasthan	National Tools Export, AACFN6037A	2013-14	CIT-1 Jodhpur	NA	12.25
18	Rajasthan	Shri Ram Industries, AACFS7768M	2013-14	CIT-1 Jodhpur	30-11-13	11.03
19	Rajasthan	Shri Ram Hotels AAQFS2527L	2013-14	CIT-1 Jodhpur	NA	4.45

20	Rajasthan	Shri Ram Gum and Chemicals P Ltd., AAKCS5802M	2013-14	CIT-1 Jodhpur	NA	19.69
21	Rajasthan	Jaisalmer Marbles P Ltd., AAACJ8755C	2013-14	CIT-2 Jodhpur	NA	3.81
22	Rajasthan	Shri Ram Goel, ABXPG4604Q	2013-14	CIT-2 Jodhpur	NA	13.27
23	Rajasthan	Delhi Rajasthan Transport Company Ltd. AAACD4979N	2013-14	CIT-2 Jodhpur	27-11-13	11.79
24	Rajasthan	Prakash Chand Bhawnani, ADEPB1073B	2013-14	CIT-2 Jodhpur	NA	5.06
25	Rajasthan	Prem Cables P Ltd., AAACP6660N	2013-14	CIT-2 Jodhpur	NA	10.52
26	Rajasthan	Hindustan Zinc Ltd., AAACH7354K	2013-14	CIT Udaipur	NA	20717.5
27	Rajasthan	Kavita Marbles P Ltd., AAACK5897Q	2013-14	CIT Udaipur	NA	4.37
28	Rajasthan	Madhav Marbles & Granites Ltd., AAACM9243M	2013-14	CIT Udaipur	NA	44.71
29	Rajasthan	Nahar Colours & Coating P Ltd., Udaipur AAACN6942K	2013-14	CIT Udaipur	NA	24.57
30	Rajasthan	Raj Kumar Surana, AJSPS5690M	2013-14	CIT Udaipur	NA	3.83
31	Rajasthan	Dunston Goods P Ltd., AAACD9348R	2013-14	CIT Udaipur	NA	25.73
32	Rajasthan	Orient Glazes P Ltd., AAACO6932G	2013-14	CIT Udaipur	NA	8.37
33	Rajasthan	K K Enterprises, AADFK9054B	2013-14	CIT Udaipur	NA	23.21
34	Rajasthan	Ramesh Kshetral, Ajmer ABEPK2831J	2013-14	CIT Ajmer	NA	20.68
35	Rajasthan	Nav Bharat Buildcon P Ltd., AAACN4493R	2013-14	CIT Ajmer	NA	14.02
36	Rajasthan	Khamor Khadi Gramodhyogh Utpad Sahkari Samiti Limited Khamor Shahpura AACCK6406D	2013-14	CIT Ajmer	NA	0.15
37	Rajasthan	Babu Lal Bangar AFZPB8483N	2013-14	CIT Ajmer	NA	0.26
		Total				25908.60

Appendix-25
(Refer para 4.7.1)

Non selection of 80IA cases for scrutiny

Sl. No.	State	Name of the Assessee/PAN	AY	CIT charge	Tax effect (₹ in lakh)
1	Tamilnadu	Amaravathi Textiles AAFFA 9673E	2011-12	CIT I Trichy	19.17
2	Tamilnadu	Atlas Export Enterprises AAAFA 4788R	2011-12	CIT I Trichy	21.19
3	Tamilnadu	British Weaving Company AAAFB 2746C	2011-12	CIT I Trichy	6.08
4	Tamilnadu	Devarajan Murugesh AAHPM 8327R	2011-12	CIT I Trichy	8.98
5	Tamilnadu	Intex AAAFL 1075M	2011-12	CIT I Trichy	5.82
6	Tamilnadu	Mallow International AABFM 1014B	2011-12	CIT I Trichy	10.13
7	Tamilnadu	Metro Fabrics AAAFM 5247P	2011-12	CIT I Trichy	2.32
8	Tamilnadu	NNM & Company AAAFN 4651N	2011-12	CIT I Trichy	4.01
9	Tamilnadu	RK Textiles AAAFR 6620H	2011-12	CIT I Trichy	73.27
10	Tamilnadu	VNC Electrodes AAAFV 4698M	2011-12	CIT I Trichy	8.32
11	Tamilnadu	VNC Steel Distributors AADFV 9137E	2011-12	CIT I Trichy	15.28
12	Madhya Pradesh	Madhya Pradesh Road development Corporation Ltd, AAGCM5306C	2011-12	Pr.CIT I, Bhopal	579.62
13	Andhra Pradesh	Madurai Power Corp/AACCM7661C	2011-12	CIT-Tpty	0
14	Andhra Pradesh	Kakinada Sea Ports Ltd/ AABCC2006Q	2011-12	CIT-II Hyderabad	0
15	Maharashtra	Max Alert Systems Pvt. Ltd. AAECM0770G	2010-11	PCIT 5 Mumbai	0
16	Maharashtra	Mahati Hydro Power Project P Ltd AAFCM0676G	2011-12	Pune PCIT 2 Pune	0
17	Maharashtra	Sanjana Cryorganic Storage Ltd. AADCS5093D	2011-12	PCIT 3 Mumbai	0
18	Maharashtra	Atharva Infranet Pvt. Ltd. AAGCA6087L	2011-12	PCIT 9 Mumbai	0
19	Maharashtra	Hercules Hoists Ltd. AAACH2706D	2011-12	PCIT 5 Mumbai	0
		Total			754.19