

Appendix 1 (Reference: Paragraph 1.2.2)

Details of Direct Taxes Administration					(₹ in crore)
1. Collection⁸⁶	2010-11	2011-12	2012-13	2013-14	2014-15
i) Corporate Tax	2,98,688	3,22,816	3,56,326	3,94,678	4,28,925
ii) Income Tax	1,39,102	1,64,525	1,96,843	2,37,870	2,58,374
iii) Other Direct Taxes	8,205	6,646	5,820	6,048	8,493
iv) Total Direct Taxes Collection	4,45,995	4,93,987	5,58,989	6,38,596	6,95,792
2. Assessee profile⁸⁷	(Figure in lakh)				
i) Non-corporate assessees	332.04	357.61	367.87	463.57	599.88
ii) Corporate assessees	3.76	5.85	5.90	6.75	7.72
Total assessees	335.80	363.46	373.77	470.32⁸⁸	607.60⁸⁸
3. Stages of collection⁸⁹					
a. Pre-assessment collection	(₹ in crore)				
i) Tax deducted at source	1,68,669	1,98,680	2,10,654	2,48,547	2,59,106
ii) Advance tax	2,12,538	2,51,526	2,75,794	2,92,522	3,26,525
iii) Self assessment Tax	36,887	27,648	39,470	44,123	52,050
iv) Proportionate surcharge and cess	18,007	23,814	18,568	25,174	27,731
Total pre-assessment collection	4,36,101	5,01,667	5,44,486	6,10,366	6,65,412
b. Post-assessment collection					
i) Regular assessment	51,838	51,512	62,418	72,528	80,189
ii) Other receipts	21,622	20,705	25,792	32,080	46,151
iii) Proportionate surcharge and cess	4,337	5,615	4,236	6,630	7,707
Total post-assessment collection	77,797	77,832	92,446	111,238	134,047
Pre-assessment collection as <i>per cent</i> of gross collection	84.86	86.57	85.49	84.58	83.23
4. Position of Assessments⁸⁷	(Number)				
i) Scrutiny assessments due for disposal	8,47,196	7,74,807	5,93,761	6,98,652	10,26,575
ii) Scrutiny assessments completed (<i>per cent</i>)	4,55,213 (53.73)	3,69,320 (47.67)	3,08,398 (51.94)	2,84,750 (40.76)	5,35,444 (52.16)
iii) Non-scrutiny assessments due for processing	5,22,76,829	3,92,32,628	2,90,37,299	2,68,22,541	1,99,59,846
iv) Non-scrutiny assessments processed (<i>per cent</i>)	3,06,36,718 (58.60)	2,77,21,088 (70.66)	1,70,47,634 (58.71)	1,75,37,405 (65.38)	1,25,58,932
v) No. of officers deployed for assessment duty ⁸⁷	3,687	3,737	3,657	4,033	6,576

86 Source: Union Finance Accounts of respective year.

87 Source: Directorate General of Income Tax (Logistics), Research & Statistics Wing, New Delhi.

88 Includes 159.93 lakh cases in FY 2013-14 and 169.35 lakh cases in FY 2014-15 where non-zero 26AS exist but no ITR entered in the record.

89 Source: Tax collection figures – Pr. Chief Controller of Accounts, CBDT, New Delhi.

5. Direct refund cases⁹⁰	(No. in lakh)				
	2010-11	2011-12	2012-13	2013-14	2014-15
i) Claims due for disposal	59.92	52.83	38.84	34.53	31.53
ii) Claims disposed of (per cent)	40.42 (67.46)	40.33 (76.34)	27.65 (71.19)	25.76 (74.60)	22.68 (71.93)
iii) No. of claims pending	19.50	12.50	11.19	8.77	8.85
6. Refunds and Interest on refunds	(₹ in crore)				
i) Refunds ⁹¹	75,169	93,814	83,766	89,060	1,12,163
ii) Interest on refunds ⁹⁰	10,499	6,486	6,666	6,598	5,332
iii) Interest as per cent of refunds	13.9	6.9	8.0	7.4	4.8
7. Efficiency of collection⁹²	(₹ in crore)				
i) Demand of earlier year's pending collection	2,02,859	2,65,040	4,09,456	4,80,066	5,68,724
ii) Current year's demand pending collection	88,770	1,43,378	76,724	95,274	1,31,424
Total demand pending	2,91,629	4,08,418	4,86,180	5,75,340	7,00,148
8. Position of appeals at CIT(A) levels⁹⁰	(Number)				
i) Appeals due for disposal	2,57,656	3,06,134	2,84,439	3,02,944	3,05,862
ii) Appeals disposed of (per cent)	70,474 (27.40)	75,518 (24.67)	85,049 (29.90)	87,770 (28.97)	73,736 (24.20)
iii) Appeals pending	1,87,182	2,30,616	1,99,390	2,15,174	2,32,126
iv) Amount locked up in appeal	1,98,088	2,42,182	2,59,556	2,87,443	3,83,797
9. Tax Recovery Officers⁹⁰	(₹ in crore)				
i) Total certified demand	1,11,065.4	1,23,288.08	1,60,582.32	2,27,950.21	2,43,330.96
ii) Certified demand recovered (per cent)	4,074.6 (3.70)	9,756.39 (7.91)	6,764.65 (4.21)	6,703.02 (2.94)	7,391.07 (3.04)
iii) Certified Demand pending (per cent)	1,06,990.8 (96.30)	1,13,531.7 (92.09)	1,53,817.7 (95.79)	2,21,247.2 (97.06)	2,35,939.89 (96.96)
10. Cost of collection⁹¹	(₹ in crore)				
Cost of collection	2,698	2,976	3,284	3,642	4,101

90 Source: Directorate General of Income Tax (Logistics), Research & Statistics Wing, New Delhi.

91 Source: Pr. Chief Controller of Accounts, CBDT, New Delhi.

92 Source: CAP I Demand & Collection Statement along with Analysis for the month of March 2015.

Appendix 2.1 (Reference: Paragraph 2.5.2)

State	Assessments completed during 2013-14	Assessments checked in audit during 2014-15	Assessments with errors	Total revenue effect of the audit observations made in the scrutiny assessments (₹ in crore)	Percentage of assessments with errors (Col. 4/ Col. 3x100)
1	2	3	4	5	6
Andhra Pradesh	15,660	13,600	1,133	2,688.63	8.33
Assam	2,995	2,973	309	56.91	10.39
Bihar	797	765	230	38.63	30.07
Chhattisgarh	3,219	3,326	153	200.21	4.60
Delhi	28,563	26,421	1,191	1,672.8	4.51
Goa	509	507	16	25.31	3.16
Gujarat	23,914	22,518	1,052	1,498.96	4.67
Haryana	4,780	4,544	510	333.87	11.22
Himachal Pradesh	1,040	655	248	4.88	37.86
Jammu & Kashmir	520	407	37	1.86	9.09
Jharkhand	2,884	1,446	123	35.26	8.51
Karnataka	17,222	13,783	802	1,339.37	5.82
Kerala	5,720	5,172	454	230.18	8.78
Madhya Pradesh	9,275	8,743	491	243.56	5.62
Maharashtra	35,109	34,164	1,791	3,020.31	5.24
Odisha	3,794	3,601	299	544.11	8.30
Punjab	3,701	3,594	306	82.40	8.51
UT Chandigarh	1,620	1,583	152	70.40	9.60
Rajasthan	10,740	13,236	865	1,056.67	6.54
Tamil Nadu	17,296	16,324	1,684	1,606.93	10.32
Uttar Pradesh	20,879	18,093	1,101	821.93	6.09
Uttarakhand	906	897	69	35.16	7.69
West Bengal	14,552	14,155	2,541	3,464.38	17.95
Total	2,25,695	2,10,507	15,557	19,077.72	7.39

Appendix 2.2 (Reference: Paragraph 2.5.4)

Category wise details of underassessment in respect of Corporation tax and Income tax detected during local audit			(₹ in Crore)	
Sub category	Cases	Tax effect		
A. Quality of assessments	4,377	2,032.05		
a. Arithmetical errors in computation of income and tax	1,255	922.49		
b. Incorrect application of rate of tax, surcharge etc.	404	85.73		
c. Non/short levy of interest/penalty for delay in submission of returns, delay in payment of tax etc.	2,512	861.11		
d. Excess or irregular refunds / interest on refunds	164	141.68		
e. Mistake in assessment while giving effect to appellate orders	42	21.04		
B. Administration of tax concessions/exemptions/ deductions	6,778	11,201.11		
a. Irregular exemptions/deductions/reliefs given to Corporate	655	1,502.41		
b. Irregular exemptions/deductions/reliefs given to Trusts/Firms/Societies	487	273.25		
c. Irregular exemptions/deduction/reliefs given to individuals	277	43.68		
d. Incorrect allowance of Business Expenditure	4,235	5,613.88		
e. Irregularities in allowing depreciation/ business losses/Capital losses	1,122	3,766.41		
f. Incorrect allowance of DTAT relief	2	1.48		
C. Income escaping assessments due to omissions	2,639	2,799.31		
a. Under Special Provisions including MAT/ Tonnage Tax etc.	172	197.83		
b. Unexplained investments/ cash credits etc.	527	548.94		
c. Incorrect classification and Computation of Capital Gains	484	738.00		
d. Incorrect estimation of arm's length price	9	0.90		
e. Omission to club income of spouse, minor child etc.	13	1.10		
f. Incorrect computation of Income from House Property	146	24.50		
g. Incorrect computation of salary income	64	17.44		
h. Omission in implementing provisions of TDS/ TCS	1,224	1,270.60		
D. Others	2,442	2,749.89		
Total	16,236	18,782.36		

Appendix 2.3 (Referred to in Paragraph 2.5.5)

Sl. No.	CAG DP No.	State	CIT Charge	Assessee's name	AY(s)	TE ₹ in lakh
Corporation Tax						
Quality of assessments - Arithmetical errors in computation of income and tax						
1.	20-CT	West Bengal	Pr. CIT 4, Kolkata	I-Nova Marketing Limited	2011-12	164.39
2.	23-CT	Delhi	CIT-VI, Delhi	Voith Siemens Hydro Pvt. Limited	2007-08	89.00
3.	24-CT	Delhi	CIT (Central)-I, Delhi	Pearl Beverages Limited	2011-12	699.15
4.	37-CT	Delhi	CIT (Central)-II, Delhi	Aerens Projects and Infrastructure Pvt. Limited	2006-07	193.73
5.	40-CT	Delhi	CIT-I, Delhi	Centum Learning Limited	2010-11	252.20
6.	44-CT	Tamil Nadu	CIT-5, Chennai	Poompuhar Shipping Corporation Limited	2008-09	115.35
7.	45-CT	Tamil Nadu	CIT-2, Chennai	Fichtner Consulting Engineers India Pvt. Limited	2011-12	132.35
8.	46-CT	Tamil Nadu	CIT-2, Chennai	Helios and Matheson Information Technology Limited	2006-07	69.97
9.	47-CT	Tamil Nadu	CIT-2, Chennai	L & T Interstate Road Corridor Limited	2011-12	53.66
10.	59-CT	Karnataka	CIT-III, Bangalore	Safran Engineering Services India Pvt. Limited	2009-10	85.41
11.	68-CT	Maharashtra	CIT-XI, Mumbai	SKOL Breweries Limited	2005-06	1,406.11
12.	77-CT	Gujarat	CIT-I, Ahmedabad	Diyash Infra Developers Pvt. Limited	2009-10	60.47
13.	89-CT	Karnataka	CIT-I, Bangalore	Broadcom India Pvt. Limited	2009-10	57.76
14.	90-CT	Karnataka	CIT-LTU, Bangalore	3M India Limited	2006-07	115.82
15.	92-CT	Tamil Nadu	CIT-1, Chennai	Covansys (India) Private Limited	2009-10	61.01
16.	96-CT	Delhi	CIT-VIII, Delhi	Shri Shiva Investment Pvt. Limited	2006-07	91.96
17.	102-CT	Tamil Nadu	CIT-LTU, Chennai	Cholamandalam MS General Insurance Company Limited	2010-11	154.27
18.	103-CT	Maharashtra	CIT-I, Nagpur	Western Coalfields Limited	2005-06	320.98
19.	112-CT	Delhi	CIT-IV, Delhi	H.T. Media Limited	2010-11	198.02
20.	128-CT	Tamil Nadu	CIT-2, Coimbatore	Pee Vees Realtors India Pvt. Limited	2011-12	50.77
21.	130-CT	Karnataka	CIT-Central, Bangalore	Ranjithpura Infrastructure Pvt. Limited	2010-11	70.50
22.	132-CT	Rajasthan	CIT-Ajmer	Ajmer Vidyut Vitran Nigam Limited	2011-12	267.25
23.	138-CT	Maharashtra	CIT-8, Mumbai	Pfizer Limited	2005-06	695.76
24.	152-CT	Kerala	CIT-Trivandrum	State Bank of Travancore	2002-03	240.70
25.	160-CT	Maharashtra	CIT(IT)-1, Mumbai	AIG Offshore System Services INC	2010-11	225.04
26.	166-CT	Punjab	CIT-Central, Ludhiana	Nikhil Exim Pvt. Limited	2010-11	45.46
27.	171-CT	Delhi	CIT-VII, Delhi	Pinewood Information Systems Pvt. Limited	2011-12	887.48

Sl. No.	CAG DP No.	State	CIT Charge	Assessee's name	AY(s)	TE ₹ in lakh
28.	172-CT	Bihar	CIT-I, Patna	Security and Intelligence Services (I) Limited	2010-11	48.94
29.	180-CT	Maharashtra	CIT-I, Pune	Honeywell Turbo India Pvt. Limited	2009-10	210.50
30.	184-CT	Maharashtra	CIT-13, Mumbai	Magnus Properties Pvt. Limited	2010-11	54.86
31.	214-CT	Delhi	CIT-4, Delhi	Galore Prints Industries Pvt. Limited	2009-10	199.67
32.	221-CT	Maharashtra	CIT-9, Mumbai (New charge)	Eastern International Hotels Limited	2011-12	541.99
33.	234-CT	Gujarat	CIT-Valsad	Vapi Waste & Management Co. Limited	2011-12	271.05
34.	256-CT	Maharashtra	CIT-XV, Mumbai	3i Infotech Limited	2009-10	65.84
35.	257-CT	Maharashtra	CIT-2, Mumbai	Perfect Engineering Associates Pvt. Limited	2008-09	64.39
36.	260-CT	Uttar Pradesh	CIT-II, Kanpur	U.P. State Industrial Development Corporation Limited	2011-12	203.01
37.	267-CT	Madhya Pradesh	CIT-II, Jabalpur	Madhya Pradesh Power Generating Co. Limited	2011-12	4,018.91
38.	276-CT	Haryana	CIT-Panchkula	Haryana State Road and Bridges Development Corporation Limited	2009-10	172.78
39.	290-CT	Maharashtra	CIT-8, Mumbai	Reliance Communication Infrastructures Limited	2008-09	1,792.94
40.	295-CT	Maharashtra	CIT-14, Mumbai	Music Broadcast Private Limited	2011-12	756.69
41.	297-CT	Maharashtra	CIT-5, Mumbai	Essar Oil Limited	2009-10	1,026.72
42.	302-CT	Tamil Nadu	CIT-LTU Chennai	Sundaram Finance Limited	2009-10	135.93
43.	305-CT	Tamil Nadu	CIT-2, Chennai	J. Hotels Pvt. Limited	2009-10	94.67
Quality of assessments - Mistakes in levy of interest						
44.	8-CT	Kerala	CIT-Kozhikode	Meezan Realtors Pvt. Limited	2006-07	88.43
45.	16-CT	West Bengal	Pr. CIT-3, Kolkata	Tyre Corporation of India Limited	2009-10	282.23
46.	30-CT	Delhi	CIT(Central)-I, Delhi	Shiv Naresh Sports Pvt. Limited	2011-12	61.35
47.	32-CT	Delhi	CIT(Central)I, Delhi	Jay Polychem India Limited	2012-13	237.09
48.	36-CT	Delhi	CIT(Central)-I, Delhi	Valley Iron and Steel Company Limited	2011-12	75.39
49.	56-CT	Gujarat	CIT-I, Ahmedabad	Diyash Infra Developers Pvt. Limited	2009-10	79.44
50.	64-CT	West Bengal	Pr. CIT Central-1, Kolkata	Basil International Limited	2011-12	136.31
51.	69-CT	Maharashtra	CIT-8, Mumbai	Vodafone India Limited	2008-09	5,671.64
52.	94-CT	Delhi	DIT-II Intl. Taxn.-Delhi	PJSC Sroytransgaz	2009-10	1,093.11
53.	117-CT	Maharashtra	CIT-IV, Mumbai	Reid and Taylor Limited	2010-11	2,102.86
54.	159-CT	Maharashtra	CIT-7, Mumbai	Mafatlal Industries Limited	2011-12	57.40

Sl. No.	CAG DP No.	State	CIT Charge	Assessee's name	AY(s)	TE ₹ in lakh
55.	168-CT	West Bengal	Pr. CIT-III, Kolkata	Vaishno Timber Pvt. Limited	2009-10	53.83
56.	190-CT	Odisha	CIT-Bhubaneswar	National Aluminium Company Limited	2010-11	175.60
57.	201-CT	Delhi	DIT-1, Delhi	MOL Corporation CSC Services of Nevada INC	2007-08 and 2008-09	2,986.55
58.	220-CT	Maharashtra	CIT-4, Pune	Honeywell Automation India Limited	2007-08	78.30
59.	229-CT	Delhi	CIT (Central)-I, Delhi	Best City Development India Pvt. Limited	2008-09	56.77
60.	235-CT	Tamil Nadu	CIT-2, Chennai	Indian Potash Limited	2011-12	291.59
61.	241-CT	Tamil Nadu	CIT-6, Chennai	Shriram EPC Limited	2008-09	55.68
62.	268-CT	Madhya Pradesh	CIT(Central)-Bhopal	Shalimar Ferrous Pvt. Limited, Indore	2007-08 and 2008-09	303.00
63.	278-CT	Madhya Pradesh	CIT-Bhopal	D. P. Wires Pvt. Limited	2007-08, 2008-09 and 2010-11	51.00
64.	300-CT	Delhi	CIT-II, Delhi	Jindal Saw Limited	2008-09	172.50
65.	301-CT	Delhi	CIT-III, Delhi	Delhi State Industrial Infrastructure Development	2011-12	900.44
Quality of Assessments - Excess or irregular refunds/interest on refunds						
66.	7-CT	Maharashtra	CIT-8, Mumbai	Pfizer Limited	2005-06	100.89
67.	17-CT	West Bengal	Pr. CIT 1, Kolkata	Exide Industries Limited	2009-10	94.48
68.	60-CT	Karnataka	CIT-I, Bangalore	Comfund Financial Services Pvt. Limited	1993-94	194.02
69.	61-CT	Delhi	DIT-I (Intl. Taxn.), Delhi	I.J. M. Corporation Berhad	2009-10	67.67
70.	83-CT	Tamil Nadu	CIT-3, Chennai	TVS Motor Company Limited	2006-07	1,461.83
71.	204-CT	Delhi	DIT-II (Intl. Taxn.)-Delhi	Motorola Inc	2009-10	59.94
72.	218-CT	Maharashtra	CIT-I, Nagpur	Western Coalfields Limited	2007-08	406.34
73.	219-CT	Maharashtra	CIT-2, Mumbai	Tata Sons Limited	1996-97	946.41
74.	252-CT	Maharashtra	CIT-2, Mumbai	Tata Sons Limited	1988-89	155.71
75.	271-CT	Maharashtra	CIT-2, Mumbai	ICICI Bank Limited	2004-05	322.02
76.	286-CT	Maharashtra	CIT-IV, Pune	Honeywell Automation India Limited	2008-09	170.55
Quality of assessments – Incorrect application of rates of tax and surcharge, etc.						
77.	2-CT	Andhra Pradesh	CIT-I, Hyderabad	M/s Andhra Pradesh Industrial Infrastructure Corporation Limited	2006-07	343.22
78.	25-CT	Delhi	CIT-I, Delhi	CP and Associates Pvt. Limited	2011-12	86.60
79.	26-CT	Delhi	CIT-IV, Delhi	Denso Sales India Pvt. Limited	2010-11	59.30
80.	27-CT	Delhi	CIT (Central)-II, Delhi	ABW Infrastructure Limited	2011-12	60.97
81.	28-CT	Delhi	CIT (Central)-II, Delhi	Mahamaya Exports Pvt. Limited	2011-12	61.72
82.	31-CT	Delhi	DIT (Intl. Tax)-II, Delhi	Showa Corporation	2008-09	52.60

Sl. No.	CAG DP No.	State	CIT Charge	Assessee's name	AY(s)	TE ₹ in lakh
83.	55-CT	Gujarat	CIT-I, Surat	Jayant Paper Mills Pvt. Limited	2005-06	104.08
84.	108-CT	Odisha	CIT-Bhubaneswar	Hi Tech Estates and Promoters Pvt. Limited	2003-04	26.06
85.	158-CT	Maharashtra	CIT-Central-IV, Mumbai	Crescent Realtors Private Limited	2010-11	252.75
86.	170-CT	Delhi	CIT (Central)-II, Delhi	Zoom Communications Limited	2011-12	307.88
87.	189-CT	Andhra Pradesh	CIT-II, Visakhapatnam	Rashtriya Ispat Nigam Limited	2008-09	1,187.10
88.	210-CT	Rajasthan	CIT-I, Jaipur	Om Metal Infra Project Limited	2010-11	47.10
89.	246-CT	Uttar Pradesh	CIT-Central-Kanpur	K M Sugar Mills Limited	2010-11	790.49
Quality of assessments - Mistakes in assessment while giving effect to appellate order						
90.	14-CT	West Bengal	Pr. CIT-Central - 2, Kolkata	Sancia Global Infraprojects Limited	2008-09	59.49
91.	57-CT	Karnataka	CIT-Mangalore	Syndicate Bank	2006-07	3,146.58
92.	97-CT	West Bengal	Pr.CIT-3, Kolkata	SPML Infra Limited	2009-10	473.64
93.	142-CT	West Bengal	Pr. CIT-I, Kolkata	West Bengal State Electricity Distribution Company Limited	2008-09	170.91
Administration of tax concessions/exemptions/deductions - Irregularities in allowing depreciation/ business losses/ capital losses						
94.	1-CT	Andhra Pradesh	CIT-II, Hyderabad	J T International (India) Pvt. Limited	2009-10	5,770.16
95.	4-CT	Andhra Pradesh	CIT-IV, Hyderabad	Leather Industries Development Corporation of AP Limited	2011-12	109.91
96.	10-CT	West Bengal	Pr. CIT -II, Kolkata	Williamson Magor and Company Limited	2010-11	88.71
97.	11-CT	West Bengal	Pr. CIT -I, Kolkata	McNally Bharat Engineering Co Limited	2010-11	85.29
98.	13-CT	West Bengal	Pr. CIT -III, Kolkata	GGL Hotel and Resort	2011-12	84.34
99.	15-CT	West Bengal	Pr. CIT-Central-2, Kolkata	Ramel Industries Limited	2011-12	217.14
100.	18-CT	West Bengal	Pr. CIT 1, Kolkata	Landis Gyr Limited	2009-10	83.32
101.	19-CT	West Bengal	Pr. CIT 4, Kolkata	Tollygunge Estates Pvt. Limited	2011-12	52.09
102.	34-CT	Delhi	CIT-IV, Delhi	Hotline CPT Limited	2009-10	403.15
103.	35-CT	Delhi	CIT-IV, Delhi	Hotline CPT Limited	2009-10	360.30
104.	39-CT	Delhi	CIT-IV, Delhi	Hindustan Fertilizer Corporation Limited	2009-10	71.74
105.	41-CT	West Bengal	Pr.CIT-4, Kolkata	V2 Retail Limited	2011-12	598.95
106.	49-CT	Tamil Nadu	CIT-LTU, Chennai	Chettinad Cement Corporation Limited	2009-10	325.98
107.	51-CT	Tamil Nadu	CIT-2, Chennai	Hwashin Automotive India Private Limited	2009-10	569.55

Sl. No.	CAG DP No.	State	CIT Charge	Assessee's name	AY(s)	TE ₹ in lakh
108.	54-CT	Gujarat	CIT-II, Ahmedabad	Gujarat Lease Finance Limited	2009-10	231.87
109.	62-CT	Delhi	CIT-III, Delhi	Spentex Industries Limited	2011-12	1,940.76
110.	65-CT	Tamil Nadu	CIT-5, Chennai	Poompuhar Shipping Corporation Limited	2006-07	146.98
111.	72-CT	Maharashtra	CIT-I, Pune	Brahma Bazaz Hotel Limited	2006-07	77.22
112.	74-CT	Maharashtra	CIT-2, Mumbai	Industrial Investment Trust Limited	2010-11	79.37
113.	81-CT	Goa	CIT-Panaji	Alcon Resort Holdings Limited	2004-05	65.28
114.	86-CT	Tamil Nadu	CIT-4, Chennai	Needle Industries (India) Pvt Limited	2010-11	76.85
115.	91-CT	Rajasthan	CIT-Ajmer	Ajmer Vidyut Vitran Nigam Limited	2011-12	60.31
116.	93-CT	Gujarat	CIT-IV, Ahmedabad	Schutz Dishman Biotech Private Limited	2009-10	68.09
117.	95-CT	Delhi	CIT (Central)-I, Delhi	Lyton Consultancy Pvt. Limited	2009-10	123.21
118.	104-CT	Maharashtra	CIT-I, Pune	Faber Heatkraft Industries Limited	2009-10	512.49
119.	105-CT	Maharashtra	CIT-13, Mumbai	Hathway Cable and Datacom Limited	2008-09	126.79
120.	110-CT	Odisha	CIT-Sambalpur	Deepak Steel and Power Limited	2008-09	1685
121.	113-CT	Delhi	CIT-I, Delhi	Alcatel Lucent India Limited	2007-08	1,573.69
122.	115-CT	Delhi	CIT-I, Delhi	American Express Services India Pvt. Limited	2008-09	73.81
123.	116-CT	Maharashtra	CIT-Central-I, Mumbai	Eversmile Construction Pvt. Limited	2003-04	155.42
124.	121-CT	West Bengal	Pr. CIT-Durgapur	Durgapur Medical Centre Pvt. Limited	2010-11, 2011-12	223.23
125.	123-CT	West Bengal	Pr. CIT Central-I, Kolkata	Adhunik Metaliks Limited	2012-13	858.12
126.	125-CT	West Bengal	Pr. CIT-2, Kolkata	Shree Ambaji Green Tree Syringe Pvt. Limited	2011-12	77.82
127.	129-CT	Tamil Nadu	CIT-6, Chennai	Sundaram Brake Lining Limited	2008-09 and 09-10	488.40
128.	143-CT	West Bengal	Pr. CIT-3, Kolkata	RKBK Fiscal Services Pvt. Limited	2010-11	55.35
129.	148-CT	Gujarat	CIT-II, Ahmedabad	Labh Construction and Industrial Limited	2009-10	99.27
130.	149-CT	Gujarat	Pr. CIT-II, Baroda	New S-Chem Search Limited	2009-10	68.89
131.	150-CT	Tamil Nadu	CIT-5, Chennai	PVP Corporate Parks Pvt. Limited	2011-12	54.54
132.	157-CT	Maharashtra	CIT-I, Mumbai	Hindustan Petroleum Corporation Limited	2009-10	10,915.84
133.	161-CT	Maharashtra	CIT-5, Mumbai	Maharashtra State Road Development Corporation	2009-10	559.27
134.	163-CT	Maharashtra	CIT-IX, Mumbai	Globatronix Bombay Private Limited	2011-12	142.21
135.	174-CT	Maharashtra	CIT-2, Mumbai	Tata Capital Limited	2011-12	361.85

Sl. No.	CAG DP No.	State	CIT Charge	Assessee's name	AY(s)	TE ₹ in lakh
136.	177-CT	Maharashtra	CIT-I, Aurangabad	Jay Laxmi Casting and Alloys Pvt. Limited	2008-09	57.46
137.	179-CT	Maharashtra	CIT-10, Mumbai	Leela Lace Software Solutions Pvt. Limited	2008-09	202.29
138.	182-CT	Maharashtra	CIT-2, Mumbai	Tata Capital Limited	2010-11	992.08
139.	185-CT	Gujarat	CIT-I, Ahmedabad	Devika Protiens Limited	2009-10	77.67
140.	188-CT	Andhra Pradesh	CIT-I, Visakhapatnam	Bharat Heavy Plates and Vassels Limited	2010-11	286.84
141.	198-CT	Maharashtra	CIT-4, Mumbai	SKM Fabrics AMANA Limited	2011-12	165.52
142.	200-CT	Delhi	CIT-LTU, Delhi	Rasandik Engineering Industries India Limited	2008-09	93.88
143.	212-CT	Delhi	CIT-4, Delhi	Honda Trading Corporation India Pvt. Limited	2008-09	132.41
144.	223-CT	Maharashtra	CIT-15, Mumbai (new)	Konkan Railway Corporation Limited	2008-09	10,505.54
145.	225-CT	Maharashtra	CIT-LTU, Mumbai	Bharati Shipyard Limited	2009-10	145.61
146.	226-CT	Maharashtra	CIT-I, Pune	Delaval Private Limited	2009-10	110.99
147.	231-CT	Delhi	CIT-IV, Delhi	I. C. Textiles Limited	2010-11	235.58
148.	237-CT	Karnataka	CIT-Hubli	Vijayanand Printers Limited	2008-09	78.73
149.	245-CT	Assam	CIT-Shillong	North Eastern Electric Power Corporation Limited	2011-12	357.07
150.	253-CT	Maharashtra	CIT-10, Mumbai	Indian Oil Corporation Limited	2008-09	1,548.08
151.	254-CT	Maharashtra	DIT(IT)-I, Mumbai	Aruna Fund Limited	2011-12	2,767.23
152.	255-CT	Maharashtra	CIT-V, Mumbai	Maharashtra State Road Development Corporation Limited	2010-11	3,350.11
153.	259-CT	Maharashtra	CIT-15, Mumbai	Oxides and Specialties Limited	2009-10	64.90
154.	262-CT	Delhi	CIT-IV, Delhi	Tianjin Tianshi India Pvt. Limited	2008-09	191.84
155.	263-CT	Delhi	CIT(Central)-I, Delhi	Dhruv India Limited	2010-11	139.66
156.	264-CT	Delhi	CIT-I, Delhi	Connaught Plaza Restaurants Pvt. Limited	2010-11	68.11
157.	265-CT	Delhi	DIT-I, Delhi	Fraport AG Frankfurt Airport Services Worldwide	2010-11	208.53
158.	266-CT	Delhi	CIT-I, Delhi	Aithent Technologies Pvt. Limited	2008-09	71.44
159.	270-CT	Maharashtra	CIT-II, Mumbai	Mahindra Navistar Automotives Limited	2009-10	2,174.82
160.	273-CT	West Bengal	Pr. CIT-3, Kolkata	Apeejay Tea Limited	2011-12	83.76
161.	275-CT	Tamil Nadu	CIT-5, Chennai	Optimus Outsourcing Co. Pvt. Limited	2005-06	52.85
162.	280-CT	Andhra Pradesh	CIT-Central, Hyderabad	Vamadeva Green Fields (P) Limited	2008-09	278.72
163.	289-CT	Maharashtra	CIT-Central-3, Mumbai	Oricon Enterprises Limited	2008-09	376.89

Sl. No.	CAG DP No.	State	CIT Charge	Assessee's name	AY(s)	TE ₹ in lakh
164.	292-CT	Maharashtra	CIT-2, Mumbai	Tata Sons Limited	2009-10	46,385.00
165.	293-CT	Maharashtra	CIT-II, Mumbai	Tata Steel Limited	2009-10	2681.13
166.	294-CT	Maharashtra	CIT-VIII, Mumbai	Tata Tele Services Maharashtra Limited	2011-12	8,519.96
167.	296-CT	Maharashtra	CIT-II, Mumbai	Tata Sons Limited	2010-11	16,423.00
168.	298-CT	Maharashtra	CIT-7, Mumbai	Grasim Industries Limited	2000-01	5,601.22
169.	299-CT	Maharashtra	CIT(IT)-3, Mumbai	Pictet Country Fund Mauritius limited	2010-11	618.44
170.	314-CT	Delhi	CIT-IV, Delhi	Global One India Pvt. Limited	2009-10	1,149.50

Administration of tax concessions/exemptions/deductions - Irregular exemptions/ deductions/ rebates/ relief/ MAT credit

171.	71-CT	Maharashtra	CIT-14, Mumbai	WNS Global Services Limited	2009-10	956.89
172.	73-CT	Maharashtra	CIT-9, Mumbai	Aditya Birla Minacs Worldwide Limited	2009-10	62.68
173.	76-CT	Maharashtra	CIT-4, Pune	Vishay Components India Limited	2009-10	93.61
174.	79-CT	Goa	CIT, Panaji	Goa Sponge and Power Limited	2008-09	165.62
175.	84-CT	Tamil Nadu	CIT-LTU, Chennai	Cholamandalam MS General Insurance Company Limited	2009-10	190.58
176.	85-CT	Tamil Nadu	CIT-I, Chennai	Bally Technologies India Pvt. Limited	2007-08	69.08
177.	100-CT	Gujarat	CIT-I, Baroda	L. K. India Pvt. Limited	2008-09	76.58
178.	119-CT	West Bengal	Pr. CIT-4, Kolkata	Bengal Shelter Housing Development Limited	2011-12	142.80
179.	126-CT	Gujarat	CIT-I, Baroda	Kemrock Industries and Export Limited	2008-09	109.80
180.	131-CT	Karnataka	CIT-III, Bangalore	Shaw Wallace Breweries Limited	2008-09	563.32
181.	136-CT	UT Chandigarh	CIT-I, Chandigarh	Recorders and Medicare Pvt. Limited	2009-10	104.26
182.	162-CT	Maharashtra	CIT-14, Mumbai	Godrej Industries Limited	2010-11	61.72
183.	167-CT	Kerala	CIT-I, Kochi	Escapade Resorts Pvt. Limited	2009-10	128.40
184.	175-CT	Maharashtra	CIT-5, Mumbai	Tolani Shipping Company Limited	2004-05	210.16
185.	178-CT	Maharashtra	CIT-8, Mumbai	Yes Bank Limited	2008-09	610.44
186.	183-CT	Maharashtra	CIT-3, Mumbai	LIC of India	2009-10	756.65
187.	191-CT	Punjab	CIT-I, Ludhiana	SEL Manufacturing Co. Limited	2009-10	374.95
188.	192-CT	Haryana	CIT-Punchkula	Yamuna Power and Infrastructure Limited	2008-09	41.63
189.	239-CT	Tamil Nadu	CIT-2, Chennai	Indian Garnet Sand Co. Pvt. Limited	2009-10	80.46
190.	272-CT	Maharashtra	CIT-I, Mumbai	The New India Assurance Co. Limited	2010-11	8,202.35
191.	291-CT	Maharashtra	CIT-I, Mumbai	Alstom Projects India Limited	2008-09	621.33

Sl. No.	CAG DP No.	State	CIT Charge	Assessee's name	AY(s)	TE ₹ in lakh
192.	307-CT	Tamil Nadu	CIT-2, Chennai	Info Drive Software Limited	2009-10	172.05
Administration of tax concessions/exemptions/deductions - Incorrect allowance of business expenditure						
193.	42-CT	West Bengal	Pr. CIT-3, Kolkata	Mackeill Ispat and Forging Limited	2011-12	68.47
194.	48-CT	Tamil Nadu	CIT-2, Chennai	ETA General Private Limited	2008-09	436.54
195.	50-CT	Tamil Nadu	CIT-6, Chennai	Siva Compulink Limited	2009-10	51.25
196.	52-CT	Tamil Nadu	CIT-2, Chennai	Gold Nest Trading Company Limited	2011-12	56.85
197.	58-CT	Karnataka	CIT-I, Bangalore	ABB Global Industries and Services Limited	2010-11	95.28
198.	78-CT	Gujarat	CIT-II, Ahmedabad	Gruh Finance Limited	2009-10	56.40
199.	88-CT	Karnataka	CIT-I, Bangalore	Bangalore Electricity Supply Company Limited	2009-10	129.57
200.	99-CT	West Bengal	Pr. CIT-4, Kolkata	Durgapur Chemicals Limited	2011-12	143.50
201.	101-CT	Gujarat	CIT-Gandhinagar	Gujarat Industrial Development Corporation	2009-10	538.67
202.	106-CT	Odisha	CIT-Bhubaneswar	National Aluminium Company Limited	2011-12	1,809.00
203.	107-CT	Odisha	CIT-Bhubaneswar	Orissa Sponge Iron and Steel Limited	2011-12	750.11
204.	111-CT	Odisha	CIT-Cuttack	Orissa Stevedors Limited	2009-10	108.61
205.	114-CT	Delhi	CIT-IV, Delhi	Bharti Telemedia Limited	2010-11	278.36
206.	120-CT	West Bengal	Pr. CIT-2, Kolkata	Industrial Investment Bank of India Limited	2008-09	433.35
207.	122-CT	West Bengal	Pr. CIT-2, Kolkata	West Bengal Power Development Corporation Limited	2010-11	339.90
208.	124-CT	West Bengal	Pr. CIT-5, Kolkata	Nampa Steel and Power(India) Pvt. Limited	2009-10	125.85
209.	127-CT	Tamil Nadu	CIT-LTU, Chennai	Neyveli Lignite Corporation Limited	2011-12	439.80
210.	133-CT	Odisha	CIT-Bhubaneswar	Paradeep Phosphates Limited	2010-11	2,900.78
211.	135-CT	Haryana	CIT-Panchkula	Haryana Financial Corporation	2009-10	181.91
212.	140-CT	Gujarat	Pr. CIT-2, Baroda	MSK Project (India) Limited	2008-09	76.54
213.	144-CT	West Bengal	Pr. CIT-4-Kolkata	Oriental Carbon and Chemical Limited	2009-10	144.11
214.	146-CT	Karnataka	CIT-I, Bangalore	Bangalore Electricity Supply Co. Limited	2009-10	5,688.19
215.	147-CT	Karnataka	CIT-III, Bangalore	Royal Orchid Hotels Limited	2009-10	204.8
216.	151-CT	Rajasthan	CIT-Alwar	Lakhani Shoe Company Pvt. Limited	2009-10	25.22
217.	153-CT	Maharashtra	CIT-I, Pune	HSBC Software Development India Pvt. Limited	2009-10	255.37
218.	155-CT	Maharashtra	CIT-II, Mumbai	Kotak Mahindra Bank Limited	2009-10	324.61

Sl. No.	CAG DP No.	State	CIT Charge	Assessee's name	AY(s)	TE ₹ in lakh
219.	173-CT	Bihar	CIT-I, Patna	Bihar State Credit Investment Corporation Limited	2011-12	174.72
220.	176-CT	Maharashtra	CIT-14, Mumbai (New)	Indian Oil Corporation Limited	2008-09	1,308.62
221.	187-CT	Tamil Nadu	CIT-LTU, Chennai	Areva T and D Systems India Limited	2009-10	893.04
222.	193-CT	Maharashtra	CIT-I, Mumbai	Kumaka Industries Limited	2011-12	249.21
223.	197-CT	Maharashtra	CIT-8, Mumbai	Universal Music India Pvt. Limited	2009-10	51.57
224.	199-CT	Delhi	CIT-4, Delhi	Delhi Transco Limited	2009-10	239.19
225.	203-CT	Delhi	CIT-IV, Delhi	Dabur India Limited	2008-09	64.43
226.	211-CT	Bihar	CIT-I, Patna	Bihar State Hydro Electric Power Corporation Limited	2011-12	57.96
227.	213-CT	Delhi	CIT-3, Delhi	Dalmia Latex Limited	2011-12	61.37
228.	227-CT	Maharashtra	CIT-6, Pune	Kumar Housing Corporation Limited	2008-09	64.19
229.	236-CT	Karnataka	CIT-III, Bangalore	Motor World Pvt. Limited	2009-10	75.73
230.	240-CT	Tamil Nadu	CIT-3, Chennai	Tractors and Farm Equipments Limited	2010-11	102.28
231.	244-CT	Tamil Nadu	CIT-LTU, Chennai	Brakes India Limited	2008-09	128.03
232.	247-CT	West Bengal	Pr.CIT-2, Kolkata-	West Bengal Power Development Corporation Limited	2010-11	1,252.27
233.	248-CT	Haryana	CIT-Panchkula	Haryana Warehousing Corporation Limited	2009-10	582.33
234.	249-CT	Haryana	CIT-Panchkula	Haryana State Road and Bridges Development Corporation Limited	2009-10	40.86
235.	250-CT	Haryana	CIT-Panchkula	Haryana Vidyut Parsaran Nigam Pvt. Limited	2008-09	85.82
236.	251-CT	Andhra Pradesh	CIT-Central, Hyderabad	Pavitravathi Green Fields (P) Limited	2008-09	482.02
237.	258-CT	Maharashtra	CIT-6, Mumbai (new)	Asset Reconstruction Company India Limited	2011-12	66.53
238.	277-CT	Maharashtra	CIT-3, Mumbai	Wartsila India Limited	2007-08	64.86
239.	279-CT	Andhra Pradesh	CIT-Central, Hyderabad	Vamadeva Green Fields(P) Limited	2008-09	405.77
240.	281-CT	Andhra Pradesh	CIT-III, Hyderabad	Rain CII Carbon India Limited	2008-09	1542.95
241.	287-CT	Maharashtra	CIT-I, Mumbai	HDFC Standard Life Insurance Co Limited	2010-11	649.25
242.	288-CT	Maharashtra	CIT-Aurangabad	Jay Mahesh Sugar Industries Limited	2009-10	294.60
243.	304-CT	Tamil Nadu	CIT-2, Chennai	India Pistons Limited	2008-09	71.92
244.	306-CT	Tamil Nadu	CIT-2, Chennai	Empee Breweries Limited	2009-10	593.48
245.	310-CT	Tamil Nadu	CIT-I, Chennai	Barclays Investments and Loans India Limited	2008-09	766.53
246.	311-CT	Gujarat	CIT-I, Baroda	Gujarat State Electricity Corporation	2008-09	573.64

Sl. No.	CAG DP No.	State	CIT Charge	Assessee's name	AY(s)	TE ₹ in lakh
247.	312-CT	Tamil Nadu	CIT-I, Chennai	Coastal Energy Pvt. Limited	2008-09 & 09-10	1,532.25
248.	313-CT	Tamil Nadu	CIT-3, Chennai	Tebma Shipyards Limited	2008-09 & 09-10	1,825.28
Income escaping assessments due to omissions - Income not assessed/under assessed under special provision						
249.	9-CT	Rajasthan	CIT-I, Jodhpur	Rajasthan Gum Pvt. Limited	2010-11	183.90
250.	43-CT	West Bengal	Pr. CIT-I, Kolkata	Bonsai Network India Pvt. Limited	2008-09	56.28
251.	53-CT	Gujarat	CIT-II, Ahmedabad	Mono Steel India Limited	2010-11	523.56
252.	70-CT	Maharashtra	CIT-III, Mumbai	Rallies India Limited	2008-09	105.54
253.	80-CT	Goa	CIT-Panaji	Scholar Builders Private Limited	2011-12	134.05
254.	82-CT	Tamil Nadu	CIT-2, Chennai	The India Cements Limited	2008-09	941.14
255.	118-CT	Maharashtra	CIT-13, Mumbai	Neha Home Builders Pvt. Limited	2011-12 and 12-13	517.11
256.	137-CT	UT Chandigarh	CIT-I, Chandigarh	Indo Farm Equipment Limited	2011-12	29.17
257.	139-CT	Maharashtra	CIT-8, Mumbai	Reliance Communication Infrastructure Limited	2005-06	141.33
258.	154-CT	Maharashtra	CIT-8, Mumbai	Siemens Information Systems Limited	2003-04	494.22
259.	156-CT	Maharashtra	CIT-IV, Mumbai	Anand Rathi share and Stock Brokers Limited	2010-11	136.40
260.	165-CT	Andhra Pradesh	CIT-Tirupathi	Southern Power Distribution Company of AP Limited	2008-09	1,954.97
261.	181-CT	Maharashtra	CIT-CC-I, Mumbai	Temptation Foods Limited	2009-10	122.75
262.	186-CT	Gujarat	CIT-I, Baroda	Jyoti Limited	2006-07	52.45
263.	194-CT	Maharashtra	CIT-LTU, Mumbai	Nuclear Power Corporation of India Limited	2009-10	1,238.52
264.	215-CT	Delhi	CIT-3, Delhi	SMS Paryavaran Limited	2010-11	59.59
265.	222-CT	Maharashtra	CIT-I, Pune	Jog Engineering Limited	2008-09	121.71
266.	224-CT	Maharashtra	CIT-XI, Mumbai	Time Technoplast Limited	2011-12	51.72
267.	269-CT	Maharashtra	CIT-16, Mumbai (New)	Indusind Media and Communication Limited	2007-08, 2008-09 and 2009-10	639.27
268.	274-CT	West Bengal	Pr. CIT-2, Kolkata	Allahabad Bank	2010-11	1,830.00
Income escaping assessments due to omissions - Income not assessed/under assessed under normal provision						
269.	5-CT	Andhra Pradesh	CIT-II, Hyderabad	Jaipur Mahua Tollway Pvt. Limited	2009-10, 2010-11	195.68
270.	22-CT	West Bengal	Pr. CIT-I, Kolkata	Nira Firm Developers Pvt. Limited	2008-09	66.85
271.	63-CT	Delhi	CIT-III, Delhi	Servel Udyog Pvt. Limited	2010-11	71.72
272.	67-CT	Maharashtra	CIT-II, Mumbai	Tata Sons Limited	2010-11	73.72
273.	75-CT	Maharashtra	CIT-2, Mumbai	HDFC Bank Limited	2008-09	345.39
274.	134-CT	Odisha	CIT-Bhubaneswar	Western Electricity Supply Company of Orissa Limited	2010-11	621.49

Sl. No.	CAG DP No.	State	CIT Charge	Assessee's name	AY(s)	TE ₹ in lakh
275.	141-CT	Tamil Nadu	CIT-2, Chennai	J. Hotels Pvt. Limited	2009-10	62.45
276.	145-CT	West Bengal	Pr. CIT-I, Kolkata	Violet Commercial Pvt. Limited	2008-09	672.97
277.	164-CT	Andhra Pradesh	CIT-II, Visakhapatnam	Palm Tech India Limited	2008-09	384.35
278.	195-CT	Maharashtra	CIT-3, Mumbai	TGS Investment and Trade Pvt. Limited	2008-09	80.30
279.	196-CT	Maharashtra	CIT-10, Mumbai	Ipog International Limited	2008-09	747.86
280.	208-CT	Uttar Pradesh	CIT-Noida	L. G. Electronics India Pvt. Limited	2008-09	2,618.34
281.	209-CT	Uttar Pradesh	CIT-Noida	Aryan Corporate Solutions Pvt. Limited	2011-12	60.47
282.	238-CT	Gujarat	CIT-II, Surat	Surat CT Scan Pvt. Limited	2008-09	83.45
283.	283-CT	Odisha	CIT-Sambalpur	Deepak Steel & Power Limited	2008-09, 2010-11	867.01
284.	284-CT	Odisha	CIT-Sambalpur	Deepak Steel & Power Limited	2006-07	225.67
285.	285-CT	Odisha	CIT-Sambalpur	Deepak Steel & Power Limited	2009-10	78.59
286.	308-CT	Tamil Nadu	CIT-2, Chennai	Future Software Limited	2007-08	365.67
287.	309-CT	Tamil Nadu	CIT-I, Chennai	Aircel Limited	2010-11	89.23
Income escaping assessments due to omissions - Omissions in implementing provisions of TDS						
288.	6-CT	Andhra Pradesh	CIT-IV, Hyderabad	Progressive Constructions Limited	2011-12	171.05
289.	12-CT	West Bengal	Pr. CIT-I, Kolkata	BMW Industries Limited	2006-07	74.76
290.	98-CT	West Bengal	Pr. CIT-I, Kolkata	R. Piyaarelall Import and Export Limited	2009-10	68.00
291.	242-CT	Tamil Nadu	CIT-Central-I, Chennai	Mother Mira Industries Limited	2007-08	100.49
292.	303-CT	Tamil Nadu	CIT-6, Chennai	Southern Agrifurance Industries Limited	2008-09	197.08
Over-charge of tax/interest - Overcharge of tax						
293.	3-CT	Andhra Pradesh	CIT-I, Hyderabad	Andhra Pradesh Beverages Corporation Limited	2011-12	210.96
294.	21-CT	Uttar Pradesh	CIT-II, Kanpur	Fine Indisales Pvt. Limited	2011-12	166.29
295.	29-CT	Delhi	CIT(Central)-II, Delhi	Nav Bharat International Limited	2009-10	78.63
296.	33-CT	Delhi	DIT(Intl. Tax) III, Delhi	SMS Meer Gmbh	2010-11	91.83
297.	66-CT	Maharashtra	CIT-I, Mumbai	Banhem Estate and IT parks Limited	2010-11	147.09
298.	109-CT	Odisha	CIT-Bhubaneswar	Western Electricity Supply of Orissa Limited	2011-12	1,960.50
299.	169-CT	West Bengal	Pr. CIT-4, Kolkata	M/s Molind Engineering Limited	2006-07	298.89
300.	207-CT	West Bengal	Pr. CIT-2, Kolkata	Duncans Industries Limited	2011-12	435.30
301.	217-CT	Delhi	CIT-9, Delhi	Taj Milk Foods Limited	2010-11	242.37
302.	228-CT	Delhi	CIT-VII, Delhi	Rightway Motors Pvt. Limited	2011-12	59.20

Sl. No.	CAG DP No.	State	CIT Charge	Assessee's name	AY(s)	TE ₹ in lakh
303.	230-CT	Delhi	CIT-I, Delhi	Connaught Plaza Restaurant Pvt. Limited	2011-12	50.94
304.	232-CT	Delhi	Pr. CIT-VII, Delhi	Rajatdeep Overseas Pvt. Limited	2011-12	60.43
305.	233-CT	Madhya Pradesh	CIT-Gwalior	Gahoi Foods Pvt. Limited	2007-08 to 11-12	276.99
306.	261-CT	Delhi	CIT-VI, Delhi	Tirupati Udyog Limited	2011-12	107.28
307.	282-CT	Andhra Pradesh	CIT-III, Hyderabad	Rain CII Carbon India Limited	2008-09	444.80
Over-charge of tax/interest - Overcharge of interest						
308.	38-CT	Delhi	CIT-IV, Delhi	HCL Comnet Limited	2010-11	350.08
309.	202-CT	Delhi	CIT-IV, Delhi	Hari Steel and General Industries Pvt. Limited	2005-06	242.29
310.	205-CT	West Bengal	Pr. CIT-2, Kolkata	Central Inland Water Transport Corporation Limited	2007-08	442.40
311.	206-CT	West Bengal	Pr. CIT-2, Kolkata	National Insurance Company Limited	2010-11	143.84
312.	243-CT	Gujarat	CIT-IV, Ahmedabad	Salasar Laminates Pvt. Limited	2005-06	73.70
Income and Wealth Tax						
Quality of assessments-Arithmetical errors in computation of Income and tax						
313.	78-IT	Kerala	CIT (Central), Kochi	Hotel Central Park	2010-11	28.55
314.	64-IT	Maharashtra	CIT-Kolhapur	Sonhira SSK Limited	2009-10	515.05
315.	63-IT	Maharashtra	CIT-IV, Pune	Bhima Sahakari Sakhar Karkhana Limited	2008-09	23.75
316.	43-IT	Delhi	CIT (Central)-II	Om Parkash Kukreja	2006-07; to 09-10; 2011-12	150.44
317.	40-IT	Gujarat	CIT-II, Surat	Sayan Vibhag Sahakari Khand Udhog Mandali Limited	2010-11	881.05
318.	34-IT	Uttar Pradesh	Gorakhpur	Kisan Sahkari Chini Mills Limited	2008-09	5,237.17
319.	26-IT	Delhi	CIT-XI	Manya Exports	2011-12	62.12
320.	25-IT	Delhi	CIT(Central)-I	Rishu Gupta	2008-09	167.07
321.	23-IT	Delhi	CIT(Central)-II	Om Parkash Kukreja	2012-13	26.73
322.	19-IT	Delhi	CIT(Central)-III	Virendra Jain	2006-07	557.41
323.	135-IT	Maharashtra	CIT-1, Pune	Sanjivani Takli Sahkari Sakhar Karkhana Limited	2008-09	542.63
324.	11-IT	West Bengal	Pr. CIT (C) 1	Puspesh Kumar Baid	2012-13	28.92
325.	10-IT	West Bengal	Pr. CIT (C) 2	Kanika Maity	2012-13	34.10
326.	100-IT	Punjab	CIT 1 Ludhiana	S. E. Exports	2010-11	11.20
327.	08-IT	Gujarat	CIT-IV, Ahmedabad	L. G. Chaudhary	2009-10	47.77
328.	06-IT	Rajasthan	CIT-Ajmer	Narendra Singh	2010-11	26.07
Quality of assessments-Incorrect application of rates of tax, surcharge etc.						
329.	81-IT	Haryana	CIT Gurgaon	Hemant Kumar	2011-12	29.42
330.	79-IT	Odisha	Bhubaneswar	HCIL Adhikari ARSS JV	2010-11	746.12
331.	70-IT	Gujarat	CIT-III Ahmedabad	Balkrishna P. Trivedi	2008-09	55.97

Sl. No.	CAG DP No.	State	CIT Charge	Assessee's name	AY(s)	TE ₹ in lakh
332.	30-IT	Delhi	CIT-VIII	Col Mahavir Singh Dagar	2006-07	26.37
333.	27-IT	Delhi	CIT-VIII	Duli Chand	2006-07	45.64
334.	22-IT	Delhi	CIT(Central)-I	Sanjay kumar Singh	2011-12	1,736.01
335.	18-IT	Delhi	CIT(Central)-1	Rama Jain	2009-10	24.21
336.	04-IT	Maharashtra	CIT XIX, Mumbai	ITD ITD CEM JV	2009-10	34.50
Quality of assessments-Mistakes in levy of interest						
337.	95-IT	Karnataka	CIT-III Bangalore	Unique Services	2011-12	22.25
338.	89-IT	Uttar Pradesh	CIT Central Kanpur	Sanjay Kumar	2009-10; 2010-11; 2011-12	434.86
339.	84-IT	Maharashtra	CIT Central-1 Mumbai	Dilip C Shah	2007-08	780.02
340.	83-IT	UT Chandigarh	CIT-I Chandigarh	Punjab Building and Other Construction Workers Welfare Board	2010-11	51.19
341.	72-IT	Maharashtra	Pr. CIT Central-I Mumbai	Atul Amritlal Sanghvi	2007-08	780.04
342.	66-IT	Uttar Pradesh	CIT-Central Kanpur	Sandeep Kumar	2010-11; 2011-12	707.96
343.	46-IT	Tamil Nadu	CIT-3, Chennai	A. Jesu Rajendran	2007-08	55.17
344.	32-IT	West Bengal	Pr. CIT Central 2 Kolkata	Rameswar Poddar	2010-11	20.02
345.	31-IT	West Bengal	Pr. CIT Central 1	Puspesh Kumar Baid	2008-09	41.99
346.	28-IT	Delhi	CIT- (C)-II	Anil Aggarwal	2008-09	35.98
347.	21-IT	Delhi	CIT (Central) -I	Gurmeet Singh	2006-07	20.04
348.	20-IT	Delhi	CIT (Central)-1	Sanjay Kumar	2011-12	106.49
349.	17-IT	Uttar Pradesh	CIT Central Kanpur	Deepak Kumar	2009-10; 2010-11; 2011-12	305.86
350.	14-IT	West Bengal	Pr. CIT (C) 2	Ramendra Mohan Sarkar	2011-12	24.00
351.	13-IT	West Bengal	Pr. CIT (C) 2	Sukanta Deb	2011-12	24.02
352.	139-IT	Maharashtra	CIT-2, Kolhapur	Jawahar Shetkari Sahkari Sakhar Karkhana Limited	1997-98; 1998-99; 1999-2000; 2000-01	286.01
353.	137-IT	Maharashtra	Pr. CIT-2, Kolhapur	Jawahar Shetkari Sahakari Sakhar Karkhana Limited	2010-11	449.18
354.	136-IT	Madhya Pradesh	Bhopal	Prakhar Construction Builders and Developers	2009-10; 2010-11	54.62
355.	131-IT	Delhi	CIT, CC-II	Ashok Malhotra	2006-07; 2007-08; 2008-09	131.89
356.	129-IT	Uttar Pradesh	CIT Central Kanpur	Amit Bansal	2009-10; 2010-11; 2011-12	49.97
357.	126-IT	Uttar Pradesh	CIT-II Lucknow	Sagar Educational Society	2007-08; 2008-09	57.65
358.	125-IT	Maharashtra	CIT-Central Nagpur	Mitesh G Bhangdiya	2012-13	42.89
359.	115-IT	Tamil Nadu	CIT-2, Chennai	S. V. Sunil Kumar	2006-07	23.38

Sl. No.	CAG DP No.	State	CIT Charge	Assessee's name	AY(s)	TE ₹ in lakh
360.	114-IT	Madhya Pradesh	CIT-I, Indore	Manjeet Singh Rajpal	2010-11; 2011-12	152.00
361.	113-IT	Madhya Pradesh	CIT-Central, Bhopal	Mukesh Sangla	2010-11; 2011-12	299.00
362.	112-IT	Madhya Pradesh	CIT-I, Indore	Rebeka Garg	2003-04; 2004-05	191.38
363.	106-IT	West Bengal	Pr. CIT Central-2, Kolkata	Ravi Kumar Agarwal	2009-10	34.04
364.	103-IT	Delhi	CIT(Central)- I	Rajeev Kumar	2008-09	36.24
365.	02-IT	Andhra Pradesh	CIT (Central), Hyderabad	Raghu Rama Krishna Raju	2010-11	246.81
Quality of assessments-Mistakes in assessment while giving effect to appellate orders						
366.	90-IT	Bihar	CIT - I Patna	Madhya Bihar Gramin Bank	2010-11	15.14
Administration of tax concessions/exemptions/deductions-Irregular exemptions/ deductions/relief given to Individuals						
367.	98-IT	Tamil Nadu	CIT-Intl. Taxn. Chennai	J. Muthukumar	2010-11	22.41
368.	77-IT	Kerala	CIT Kozhikode	P. V. Hemalatha	2009-10	140.52
369.	71-IT	Maharashtra	CIT-II Pune	Rekha Dilip Bhide	2009-10	29.46
370.	42-IT	Karnataka	CIT III Bangalore	Narasimha Murthy Prahalad	2008-09	23.23
371.	116-IT	Rajasthan	CIT 1 Jaipur	Padam Chand Dhadda	2011-12	24.52
372.	109-IT	Uttarakhand	Haldwani	Praveen Kumar Sharma	2009-10	12.95
373.	102-IT	UT Chandigarh	CIT-I Chandigarh	Mahipinder Singh Sandhu	2010-11	11.05
Administration of tax concessions/exemptions/deductions-Irregular exemptions/ deductions/relief given to Trusts/Firms/Societies/AOPs						
374.	91-IT	Bihar	CIT-I Patna	Reserve Bank Employees Co-operative Thrift and Credit Society Limited	2010-11	14.00
375.	45-IT	Gujarat	CIT-Gandhinagar	Gujarat Council of Vocational Training	2009-10	116.46
376.	39-IT	Gujarat	CIT-I, Baroda	Gujarat Rural Institute for Socio Economic Reconstruction	2009-10	38.08
377.	33-IT	West Bengal	Pr. CIT-12, Kolkata	Atmaram & Company	2012-13	59.89
378.	141-IT	Tamil Nadu	CIT-1 Madurai	Tuticorin Port Trust	2009-10; 2010-11	916.24
379.	121-IT	Uttar Pradesh	CIT-I Kanpur	Mehra Brothers	2011-12	194.11
380.	110-IT	Delhi	CIT(E)	Pt. Kanahya Lal Dayawanti Punj Charitable Trust	2006-07; 2007-08	134.84
381.	01-IT	Andhra Pradesh	DIT (E), Hyderabad	National Academy of Construction	2009-10	131.37
Administration of tax concessions/exemptions/deductions-Incorrect allowance of business expenditure						
382.	99-IT	Jammu & Kashmir	CIT Jammu	Ellaquai Dehati Bank	2009-10	19.30
383.	97-IT	Karnataka	CIT III Bangalore	Union Builders and Developers	2009-10	35.42
384.	88-IT	Uttar Pradesh	Varanasi	Zila Sahkari Bank Limited	2007-08	116.53

Sl. No.	CAG DP No.	State	CIT Charge	Assessee's name	AY(s)	TE ₹ in lakh
385.	62-IT	Maharashtra	CIT-IV, Pune	Wainganga Krishna Gramin Bank	2010-11	138.70
386.	61-IT	Maharashtra	CIT-IV Pune	Siddharth Sahakari Co-operative Bank Limited	2010-11	61.96
387.	60-IT	Maharashtra	CIT-1 Pune	Kukadi Sahakari Sakhar Karkhana Limited	2011-12	70.64
388.	58-IT	Haryana	CIT Panchkula	Haryana State Co-operative Apex Bank Limited	2008-09	33.86
389.	57-IT	Haryana	CIT Panchkula	Haryana State Co-operative Apex Bank Limited	2009-10	123.65
390.	55-IT	Odisha	Cuttack	Cuttack Development Authority	2009-10	117.89
391.	54-IT	Maharashtra	CIT-II, Kolhapur	The Sindhudhurg District Central Co-operative Bank Limited	2007-08	49.77
392.	50-IT	Gujarat	CIT-Valsad	Sardar Bhiladwala Pardi Peoples CoOperative Bank	2008-09	44.28
393.	37-IT	Gujarat	CIT-I, Baroda	Sukhbinder Singh M Gill	2010-11	34.28
394.	36-IT	Tamil Nadu	CIT-1, Chennai	Tamil Nadu Co-operative State Land Development Bank Limited	2009-10	4,766.72
395.	16-IT	Uttar Pradesh	Meerut	Ramala Sahkari Chini Mills Limited	2008-09	121.30
396.	140-IT	Uttar Pradesh	Faizabad	Gayatri Construction	2008-09	49.97
397.	134-IT	Maharashtra	CIT-III, Pune	Shriram Krishnaji Surve	2009-10	33.99
398.	12-IT	West Bengal	Pr. CIT 4 Kolkata	Sabitri Devi Amita Jaiswal and Others	2009-10	67.92
399.	128-IT	Uttar Pradesh	Varanasi	Ansari Construction Enterprises	2008-09	47.29
400.	127-IT	Uttar Pradesh	CIT II Kanpur	Triveni Kshetriya Gramin Bank Limited	2009-10	35.60
401.	123-IT	Jammu & Kashmir	CIT Jammu	Ellaquai Dehati Bank	2009-10	10.60
402.	122-IT	UT Chandigarh	CIT-II Chandigarh	Shiv Kumar Sharma	2011-12	27.57
403.	105-IT	West Bengal	Pr. CIT 4 Kolkata	Savitri Devi Rajesh Kumar and Others	2009-10	29.91
404.	05-IT	Maharashtra	CIT Central I, Mumbai	Lilavati Kiritmal Mehta Medical Trust	2007-08	41.84
Administration of tax concessions/exemptions/deductions-Irregularities in allowing depreciation/business losses/capital losses						
405.	94-IT	Maharashtra	CIT-XXIV	Rajan R Bhal	2009-10	37.46
406.	86-IT	Maharashtra	CIT-II Pune	Jitendra Santokhsingh Gadhoke	2009-10; 2010-11	56.69
407.	85-IT	Maharashtra	CIT-I Mumbai	The Kunbi Sahakari Bank Limited	2011-12	126.37
408.	74-IT	Maharashtra	CIT-1 Pune	Jagdamba SSK Limited	2008-09	82.98
409.	69-IT	Gujarat	CIT-I Baroda	The Dabhoi Nagrik Sahkari Co-op. Bank Limited	2009-10	117.87
410.	53-IT	West Bengal	Pr. CIT-IX, Kolkata	Haldia Development Authority	2010-11	480.87

Sl. No.	CAG DP No.	State	CIT Charge	Assessee's name	AY(s)	TE ₹ in lakh
411.	44-IT	Maharashtra	CIT-IV Pune	Chandrabhaga Sahakari Sakhar Karkhana Limited	2008-09	67.10
412.	15-IT	West Bengal	Pr. CIT 10 Kolkata	Raghuvendra Pratap Singh	2012-13	45.57
413.	124-IT	Maharashtra	CIT 1 Pune	Bhimashankar Sahkari Sakhar Karkhana Limited	2009-10	29.14
414.	118-IT	Bihar	CIT-I, Patna	Bihar Industrial Area Development Authority Patna	2011-12	234.75
415.	111-IT	Delhi	DIT Exemption	Institute of Sisters of Charity	2011-12	91.11
Income escaping assessment due to omissions-Incorrect classification and computation of capital gains						
416.	96-IT	Karnataka	CIT-Central Bengaluru	D K Shivakumar	2010-11	25.15
417.	68-IT	Gujarat	Pr. CIT-4, Ahmedabad	Mayur Mukundbhai Desai	2009-10	96.95
418.	48-IT	Rajasthan	CIT-1, Jodhpur	Shanti Lal Bhandari	2011-12	19.14
Income escaping assessment due to omissions-Incorrect computation of income						
419.	93-IT	Jharkhand	Ranchi	Jharkhand Trading Company	2010-11	148.92
420.	92-IT	Jharkhand	Jamshedpur	Sahu Timber	2010-11	12.09
421.	76-IT	Gujarat	CIT-I, Baroda	Nainudevi Amrutbhai Prajapati	2009-10	68.74
422.	73-IT	Maharashtra	CIT-1, Pune	Bhima Shankar SSK Limited	2011-12	332.12
423.	65-IT	Bihar	CIT-I Patna	The Bihar Awami Cooperative Bank Limited	2010-11	10.40
424.	35-IT	Rajasthan	Udaipur	Mansoor Ahamed	2009-10	10.74
425.	138-IT	Maharashtra	CC-1 Nagpur	Sanjay Heda	2007-08; 2010-11; 2011-12	77.19
426.	132-IT	Chhattisgarh	CIT-Raipur	Atul Kumar Sinha	2008-09	81.10
427.	117-IT	Assam	CIT-Dibrugarh	Jagdish Prasad Bagri	2008-09	14.38
428.	108-IT	Uttarakhand	Haldwani	Sanjay Kumar Chauhan	2010-11	32.71
429.	107-IT	Uttar Pradesh	Ghaziabad	Ghaziabad Development Authority	2009-10	195.97
430.	07-IT	Rajasthan	CIT-III Jaipur	Lala Ram Choudhary	2009-10	10.35
431.	03-IT	Maharashtra	CIT Central II Mumbai	Kamal Jajoo	2010-11	30.90
Income escaping assessment due to omissions-Omission in implementing provisions of TDS/TCS						
432.	75-IT	Gujarat	CIT-Jamnagar	Chhayaben Ajaykumar Shah	2009-10	21.72
433.	67-IT	West Bengal	CIT-Burdwan	Bishnu Ghosh	2008-09	31.35
434.	52-IT	Jharkhand	CIT-Dhanbad	Bhagirath Choudhary	2009-10	16.32
435.	120-IT	Jharkhand	CIT-Ranchi	Om Prakash Singh	2010-11	185.85
436.	119-IT	Jharkhand	CIT-Ranchi	Hari Bandhu Sinha	2008-09	32.61
Income escaping assessment due to omissions-Unexplained investment/ Cash Credit						
437.	49-IT	Rajasthan	CIT-Jodhpur-I	Umesh Bhandari	2011-12	15.60
438.	47-IT	Rajasthan	CIT-2, Jaipur	Suresh Kumar Khandelwal	2011-12	12.83
439.	41-IT	Gujarat	CIT-II, Ahmedabad	Rajnikant Shivilal Modi	2009-10	24.71
440.	133-IT	Chhattisgarh	CIT-II Raipur	Shiv Kumar Khare	2008-09	33.97

Sl. No.	CAG DP No.	State	CIT Charge	Assessee's name	AY(s)	TE ₹ in lakh
441.	130-IT	West Bengal	Pr. CIT-15 Kolkata	Madan Mohan Chowdhury	2008-09	91.79
442.	09-IT	West Bengal	Pr. CIT-Asansol	Rahul Kumar Agarwal	2008-09	58.64
Income escaping assessment due to omissions-Non/short levy of wealth tax						
443.	01-WT	West Bengal	Pr. CIT-4, Kolkata	Creative Bakers and Confectioners Pvt Limited	2009-10; 2010-11	2.64
444.	02-WT	Gujarat	CIT-5, Ahmedabad	Bharat kumar Jayantilal Patel	2010-11	2.56
445.	03-WT	Karnataka	CIT-III Bangalore	Lohit Puneet Rajkumar	2010-11	3.75
446.	04-WT	Karnataka	CIT-II Bangalore	Razia Khanum	2006-07; 2007-08; 2010-11	3.26
447.	05-WT	Maharashtra	CIT-III Mumbai	Kanayo Khubchand Motwani	2008-09	3.75
448.	06-WT	West Bengal	Pr. CIT Central-2	Parijat Vyapaar Private Limited	2011-12	2.35
Others-Over charge of tax/interest						
449.	82-IT	Punjab	CIT Central Ludhiana	Tilak Raj Bedi	2010-11	36.18
450.	80-IT	Haryana	CIT-Central Gurgaon	Swami Devi Dyal Hi Tech Educational Academy	2008-09; 2009-10	302.80
451.	59-IT	Haryana	CIT Panchkula	Haryana Urban Development Authority	2010-11	286.33
452.	56-IT	Odisha	Bhubaneswar	Nayagarh District Central Co-operative Bank Limited	2011-12	14.24
453.	38-IT	Gujarat	CIT-3, Ahmedabad	Vishal Engineers and Galvanizers	2008-09	34.69
454.	104-IT	Delhi	CIT(Central)-1	Sanjay Kumar	2010-11	403.79
455.	101-IT	UT Chandigarh	CIT-II Chandigarh	Sai Apartments and Infrastructure	2011-12	21.96

Appendix 2.4 (Reference: Paragraph 2.5.5)

Category wise details of observations in respect of Draft Paragraphs sent to Ministry		
Sub category	Cases	Tax Effect (₹ in crore)
A. Quality of assessments	147	592.02
a. Arithmetical errors in computation of income and tax	59	248.03
b. Incorrect application of rate of tax, surcharge etc.	21	60.78
c. Non/short levy of interest/penalty for delay in submission of returns, delay in payment of tax etc.	51	207.75
d. Excess or irregular refunds/interest on refunds	11	39.80
e. Mistake in assessment while giving effect to appellate orders	05	38.66
B. Administration of tax concessions/exemptions/ deductions	204	1,889.97
a. Irregular exemptions/deductions/reliefs given to Corporate	22	137.95
b. Irregular exemptions/deductions/reliefs given to Trusts/ Firms/Societies	08	16.05
c. Irregular exemptions/deductions/reliefs given to individuals	07	2.64
d. Incorrect allowance of Business Expenditure	79	360.43
e. Irregularities in allowing depreciation/business losses/ Capital losses	88	1,372.90
C. Income escaping assessment due to omissions	77	193.67
a. Under special provisions including MAT/Tonnage Tax etc.	20	93.34
b. Incorrect classification and Computation of Capital Gains	03	1.41
c. Incorrect Computation of Income	32	87.37
d. Omission in implementing provisions of TDS/TCS	10	8.99
e. Non/short levy of wealth tax	06	0.18
f. Unexplained investment/ cash credit	06	2.38
D. Others	27	69.84
Over charge of tax/interest	27	69.84
Total	455	2,745.50

Appendix 2.5 (Reference: Paragraph 2.7.4)

Cases where remedial action has become time barred in FY 2014-15		
State	Audit observations where remedial action became time barred	
	Cases	Tax effect (₹ in crore)
Andhra Pradesh	147	46.34
Assam	0	0
Bihar	54	2.08
Chhattisgarh	15	2.02
Delhi	0	0
Goa	0	0
Gujarat	60	35.99
Haryana	432	46.04
Himachal Pradesh	318	8.63
Jammu & Kashmir	19	0.15
Jharkhand	2	4.70
Karnataka	11	15.98
Kerala	11	3.28
Madhya Pradesh	44	6.83
Maharashtra	386	80.53
Odisha	74	44.82
Punjab	288	25.93
UT Chandigarh	12	0.58
Rajasthan	242	8.28
Tamil Nadu	1,601	2,131.45
Uttar Pradesh	93	17.84
Uttarakhand	0	0.00
West Bengal	72	9.31
Total	3,881	2,490.78

Appendix 2.6 (Reference: Paragraph 2.8.2)

States	Records requisitioned in FY 2014-15	Records not produced in FY 2014-15	Percentage of records not produced in FY 2014-15	Percentage of records not produced in FY 2013-14	Percentage of records not produced in FY 2012-13
Andhra Pradesh	13,580	1,416	10.43	17.38	7.74
Assam	1,482	18	1.21	0.34	1.16
Bihar	2,415	324	13.42	13.52	28.74
Chhattisgarh	842	226	26.84	1.32	17.49
Delhi	37,483	9,300	24.81	18.24	21.37
Goa	509	02	0.39	0.00	1.09
Gujarat	29,915	1,923	6.43	13.59	16.47
Haryana	5,040	385	7.64	3.10	6.63
Himachal Pradesh	997	110	11.03	7.94	10.56
Jammu & Kashmir	706	113	16.01	13.19	20.59
Jharkhand	1,645	199	12.09	6.55	3.27
Karnataka	12,940	1,237	9.56	25.44	14.25
Kerala	6,783	798	11.76	9.90	12.93
Madhya Pradesh	13,282	2,665	20.06	16.87	25.73
Maharashtra	62,110	3,596	5.79	4.85	4.22
Odisha	4,457	436	9.78	31.62	37.00
Punjab	4,630	699	15.10	17.47	21.82
UT Chandigarh	2,878	1,194	41.49	17.09	40.53
Rajasthan	17,089	1,495	8.75	8.27	7.13
Tamil Nadu	22,259	5,571	25.03	22.51	32.05
Uttar Pradesh	19,180	598	3.11	5.30	8.44
Uttarakhand	1,300	9	0.69	4.29	4.34
West Bengal	17,435	1,222	7.01	10.56	4.36
Total	2,78,957	33,536	12.02	13.44	14.70

Abbreviations

ACIT	Assistant Commissioner of Income Tax
Act	Income Tax Act, 1961
ADCR	Arrear Demand Collection Register
AEs	Associate Enterprises
AIR	Annual Information Return
ALP	Arm's Length Price
AO	Assessing Officer
AY	Assessment Year
CBDT	Central Board of Direct Taxes
CCIT	Chief Commissioner of Income Tax
CIT	Commissioner of Income Tax
CPC	Central Processing Centre
CSO	Central Statistical Office
CT	Corporation Tax
D&RC	Demand and Collection Register
DOR	Department of Revenue
DRP	Dispute Resolution Panel
DT	Direct Taxes
DW&BI	Data warehouse and business intelligence
ECB	External Commercial Borrowing
FY	Financial Year
GDP	Gross Domestic Product
GTR	Gross Tax Receipts
IC	Irrecoverability Certificates
ICAI	Institute of Chartered Accounts of India
IRLA	Individual Running Ledger Account
IT	Income Tax
ITAT	Income Tax Appellate Tribunal
ITBA	Income Tax Business Application
ITD	Income Tax Department
ITDMS	Integrated Taxpayer Data Management System
ITO	Income Tax Officer
ITR	Income Tax Return
JCIT	Joint Commissioner of Income Tax
PAC	Public Accounts Committee
PAN	Permanent Account Number
Pr. CCA	Principal Chief Controller and Accounts
MAT	Minimum Alternate Tax
MOP	Manual of Office Procedure

RBI	Reserve Bank of India
RFD	Results Framework Documents
ROC	Registrar of Companies
TARC	Tax Administration Reforms Commission
TCS	Tax Collected at Source
TDS	Tax Deducted at Source
TP	Transfer Pricing
TPO	Transfer Pricing Officer
TRCs	Tax Recovery Certificates
TRO	Tax Recovery Officer

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