
APPENDICES

Appendix 2.1 (Reference: Paragraph 2.2.4)

| State-wise incidence of errors in assessment | | | | | |
|--|--|--|-------------------------|--|--|
| State | Assessments completed during 2015-16 in units selected for audit during 2016-17 (including those completed in earlier years) | Assessments checked in audit during 2016-17 (including those completed in earlier years) | Assessments with errors | Total revenue effect of the audit observations made in the scrutiny assessments (₹ in crore) | Percentage of assessments with errors (Col. 4/ Col. 3x100) |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Andhra Pradesh | 23,194 | 20,448 | 1,319 | 3,916.24 | 6.45 |
| Assam | 3,431 | 3,237 | 375 | 26.41 | 11.58 |
| Bihar | 2,139 | 2,047 | 230 | 58.58 | 11.24 |
| Chhattisgarh | 3,366 | 2,646 | 126 | 82.49 | 4.76 |
| Delhi | 41,347 | 33,656 | 1,455 | 7,697.44 | 4.32 |
| Goa | 915 | 860 | 95 | 23.43 | 11.05 |
| Gujarat | 21,689 | 16,227 | 984 | 1,052.29 | 6.06 |
| Haryana | 8,088 | 6,604 | 748 | 382.27 | 11.33 |
| Himachal Pradesh | 754 | 638 | 98 | 4.09 | 15.36 |
| Jammu & Kashmir | 1,922 | 1,848 | 82 | 6.21 | 4.44 |
| Jharkhand | 3,374 | 3,325 | 197 | 72.88 | 5.92 |
| Karnataka | 18,189 | 13,762 | 1,248 | 1,117.56 | 9.07 |
| Kerala | 10,254 | 8,377 | 525 | 175.67 | 6.27 |
| Madhya Pradesh | 11,806 | 11,604 | 764 | 293.85 | 6.58 |
| Maharashtra | 67,861 | 50,980 | 3,178 | 5,438.18 | 6.23 |
| Odisha | 3,195 | 3,053 | 231 | 476.30 | 7.57 |
| Punjab | 6,570 | 4,906 | 449 | 137.62 | 9.15 |
| Rajasthan | 15,841 | 14,567 | 723 | 92.55 | 4.96 |
| Tamil Nadu | 28,725 | 24,076 | 2,299 | 10,181.46 | 9.55 |
| UT Chandigarh | 2,898 | 2,192 | 237 | 97.35 | 10.81 |
| Uttarakhand | 2,106 | 1,727 | 52 | 9.40 | 3.01 |
| Uttar Pradesh | 24,419 | 23,692 | 1,207 | 1,653.78 | 5.09 |
| West Bengal | 19,759 | 18,226 | 2,667 | 2,368.91 | 14.63 |
| Total | 3,21,842 | 2,68,698 | 19,289 | 35,364.96 | 7.18 |

Appendix 2.2 (Reference: Paragraph 2.2.6)

| 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 | 5,373 | 2,899.68 |
| a. Arithmetical errors in computation of income and tax | 1,135 | 1,127.94 |
| b. Incorrect application of rate of tax, surcharge etc. | 598 | 251.39 |
| c. Non/short levy of interest/penalty for delay in submission of returns, delay in payment of tax etc. | 3,487 | 1,155.69 |
| d. Excess or irregular refunds / interest on refunds | 119 | 301.86 |
| e. Mistake in assessment while giving effect to appellate orders | 34 | 62.80 |
| B. Administration of tax concessions/exemptions/ deductions | 8,055 | 9,550.71 |
| a. Irregular exemptions/deductions/reliefs given to Corporate | 949 | 963.21 |
| b. Irregular exemptions/deductions/reliefs given to Trusts/Firms/Societies | 426 | 223.39 |
| c. Irregular exemptions/deduction/reliefs given to individuals | 381 | 68.75 |
| d. Incorrect allowance of Business Expenditure | 5,147 | 6,292.71 |
| e. Irregularities in allowing depreciation/business losses/Capital losses | 1,125 | 1,990.38 |
| f. Incorrect allowance of DTAT relief | 27 | 12.27 |
| C. Income escaping assessments due to omissions | 2,864 | 4,803.92 |
| a. Under Special Provisions including MAT/Tonnage Tax etc. | 404 | 609.50 |
| b. Unexplained investments/ cash credits etc. | 431 | 1,193.99 |
| c. Incorrect classification and Computation of Capital Gains | 854 | 2,267.45 |
| d. Incorrect estimation of arm's length price | 26 | 8.20 |
| e. Omission to club income of spouse, minor child etc. | 11 | 0.23 |
| f. Incorrect computation of Income from House Property | 242 | 74.71 |
| g. Incorrect computation of salary income | 59 | 24.50 |
| h. Omission in implementing provisions of TDS/ TCS | 837 | 625.34 |
| D. Others | 3,718 | 11,589.61 |
| Total | 20,010 | 28,843.92 |

Appendix 2.3 (Reference: Paragraphs 2.4.4, 3.1.2 and 4.1.3)

| Sl. No. | CAG DP No. | State | CIT Charge | Assessee Name | AY | Tax Effect (₹ in lakh) |
|--|------------|---------------|------------------------------|--|---------------------------|------------------------|
| Corporation Tax | | | | | | |
| Quality of assessments - Arithmetical errors in computation of income and tax | | | | | | |
| 1 | 144-CT | Delhi | Pr. CIT-1, Delhi | Aravali Power Company Pvt. Ltd. | 2013-14 | 5748.19 |
| 2 | 151-CT | Delhi | Pr. CIT-3, Delhi | Fortis Healthcare Ltd. | 2012-13 | 4060.63 |
| 3 | 171-CT | Punjab | Pr. CIT-(Central), Ludhiana | ARK Imports Pvt. Ltd. | 2012-13, 2013-14, 2014-15 | 4012.56 |
| 4 | 117-CT | Gujarat | Pr. CIT-1, Ahmedabad | Cadila Healthcare Ltd. | 2010-11 | 3829.2 |
| 5 | 143-CT | Maharashtra | Pr. CIT- 15, Mumbai | Micro Technologies India Ltd. | 2012-13 | 1664.46 |
| 6 | 298-CT | Maharashtra | Pr. CIT-8, Mumbai | Rewas Ports Ltd. | 2013-14 | 1619.88 |
| 7 | 156-CT | Punjab | Pr. CIT-(Central), Ludhiana | Shakun Polyplast Pvt. Ltd. | 2012-13 | 970.15 |
| 8 | 189-CT | Gujarat | Pr. CIT-1, Surat | Nakoda Ltd. | 2011-12 | 930.09 |
| 9 | 49-CT | Maharashtra | Pr. CIT (Central)-2, Mumbai | Dhanus Technologies Ltd. | 2010-11 | 871.98 |
| 10 | 135-CT | Maharashtra | Pr. CIT-14, Mumbai | Global Wind Power Ltd. | 2013-14 | 773.01 |
| 11 | 122-CT | Haryana | Pr. CIT (Central), Gurgaon | Kudos Chemie Ltd. | 2013-14 | 713.16 |
| 12 | 47-CT | Maharashtra | Pr. CIT-3, Mumbai | Videocon Reality and Infrastructure Ltd. | 2009-10 | 608.29 |
| 13 | 31-CT | Maharashtra | Pr. CIT-15, Mumbai | Micro Retail Ltd. | 2012-13 | 499.76 |
| 14 | 118-CT | Goa | CIT- Panaji | Siddharth Natural Food Resources Pvt. Ltd. | 2012-13 | 440.78 |
| 15 | 131-CT | Uttar Pradesh | Pr. CIT (Central), Kanpur | Brys Hotels Pvt. Ltd. | 2012-13 | 409.53 |
| 16 | 17-CT | Uttar Pradesh | Pr. CIT, Ghaziabad | Bharat Immunological and Biological Corporation Ltd. | 2012-13 | 404.93 |
| 17 | 48-CT | Maharashtra | Pr. CIT-5, Mumbai | Jet Airways (I) Ltd. | 2013-14 | 393.43 |
| 18 | 286-CT | Delhi | CIT (Intl. Tax.)-1, Delhi | Amadeus IT Group SA | 2012-13 | 317.46 |
| 19 | 97-CT | West Bengal | Pr. CIT-2, Kolkata | Wellman Tradelinks Private Ltd. | 2013-14 | 290.84 |
| 20 | 52-CT | Maharashtra | Pr. CIT-5, Mumbai | Greatship India Ltd. | 2011-12 | 237.21 |
| 21 | 319-CT | Maharashtra | Pr. CIT-7, Mumbai | Mahindra Lifespace Developers Ltd. | 2013-14 | 232.76 |
| 22 | 273-CT | Maharashtra | Pr. CIT-14, Mumbai | Thiruvananthapuram Road Development Co. Ltd. | 2012-13 | 230.09 |
| 23 | 84-CT | Maharashtra | Pr. CIT (Central)-1, Mumbai | Hydroair Tectonics PCD Ltd. | 2010-11 | 228.21 |
| 24 | 4-CT | Gujarat | Pr. CIT-(Central), Ahmedabad | Neesa Technologies Pvt. Ltd. | 2013-14 | 207.78 |
| 25 | 121-CT | Haryana | Pr. CIT (Central), Gurgaon | Feather Infotech Pvt. Ltd. | 2011-12 | 198.65 |
| 26 | 59-CT | Maharashtra | Pr. CIT (Central)-3, Mumbai | Mudra Lifestyle Ltd. | 2010-11 | 171.83 |
| 27 | 164-CT | West Bengal | Pr. CIT-2, Kolkata | GKB Lens Pvt. Ltd. | 2013-14 | 124.99 |
| | 105-CT | Tamil Nadu | CIT-3, Chennai | Tidel Park Ltd. | 2013-14 | 114.71 |
| 29 | 182-CT | West Bengal | Pr. CIT-1, Kolkata | Gorgeous Trade Link Private Ltd. | 2013-14 | 106.93 |
| 30 | 82-CT | Maharashtra | Pr. CIT-13, Mumbai | Siroya FM Construction Pvt. Ltd. | 2012-13 | 106.37 |
| 31 | 81-CT | Maharashtra | Pr. CIT-6, Mumbai | Aegis Ltd. | 2010-11 | 104.38 |
| | 130-CT | Delhi | Pr. CIT-4, Delhi | Hotline CPT Ltd. | 2012-13 | 103.2 |
| 33 | 88-CT | Tamil Nadu | CIT-3, Chennai | Team HR Services Ltd. | 2013-14 | 101.78 |

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| Sl. No. | CAG DP No. | State | CIT Charge | Assessee Name | AY | Tax Effect (₹ in lakh) |
|--|------------|----------------|------------------------------|---|---|------------------------|
| 34 | 146-CT | Delhi | Pr. CIT-4, Delhi | Helios Photo Voltaic Ltd. | 2012-13 | 70.16 |
| 35 | 195-CT | Gujarat | Pr. CIT-1, Ahmedabad | Cera Sanitaryware Ltd. | 2013-14 | 53.47 |
| 36 | 65-CT | West Bengal | Pr. CIT-1, Kolkata | Saregama India Ltd. | 2013-14 | 53.24 |
| Quality of assessments – Incorrect Application of rate of tax, surcharge, etc. | | | | | | |
| 37 | 255-CT | West Bengal | Pr. CIT (Central)-2, Kolkata | REI Agro Ltd. | 2013-14 | 803 |
| 38 | 19-CT | Uttar Pradesh | Pr. CIT (Central), Kanpur | Dkrrish Builders Pvt. Ltd. | 2012-13 | 765.39 |
| 39 | 110-CT | Haryana | Pr. CIT (Central), Gurgaon | Kudos Chemie Ltd. | 2014-15 | 681.98 |
| 40 | 185-CT | Uttar Pradesh | Pr. CIT-Exemptions, Lucknow | UP Jal Nigam | 2013-14 | 310.3 |
| 41 | 179-CT | Maharashtra | Pr. CIT-1, Pune | Duke Corporation Ltd. | 2013-14 | 306.79 |
| 42 | 296-CT | Maharashtra | CIT-3, Pune | Shirdi Country Inns Pvt Ltd | 2013-14 | 269.98 |
| 43 | 123-CT | Haryana | Pr. CIT (Central), Gurgaon | Surya Pharmaceuticals Ltd. | 2008-09 | 163.31 |
| 44 | 127-CT | Delhi | Pr. CIT-1, Delhi | Anant Raj Ltd. | 2009-10 | 129.96 |
| 45 | 289-CT | Madhya Pradesh | Pr. CIT-1, Indore | Computer Science Corporation India Pvt Ltd. | 2007-08 | 85.68 |
| 46 | 14-CT | UT Chandigarh | CIT-2, Chandigarh | Healthway Immigration Consultants Pvt. Ltd. | 2011-12 | 74.08 |
| 47 | 219-CT | Tamil Nadu | Pr. CIT (Central)-2, Chennai | G. Tech Stone Ltd. | 2008-09, 2009-10, 2010-11, 2011-12 | 59.22 |
| Quality of assessments – Non/short levy of interest/penalty for delay in submission of returns, delay in payment of tax, etc. | | | | | | |
| 48 | 69-CT | Maharashtra | Pr. CIT-3, Mumbai | Export Import Bank of India | 2010-11 | 4385.59 |
| 49 | 51-CT | Maharashtra | Pr. CIT-13, Mumbai | Shivan Giri Steel Ltd. | 2008-09, 2009-10, 2010-11 | 2525.76 |
| 50 | 77-CT | Maharashtra | Pr. CIT-6, Mumbai | B A Trading Co Pvt. Ltd. | 2009-10, 2010-11 | 1862.14 |
| 51 | 41-CT | Delhi | Pr. CIT (Central)-1, Delhi | Ultra Home Construction Pvt. Ltd. | 2010-11, 2011-12, 2012-13 | 1040.18 |
| 52 | 186-CT | Odisha | Pr. CIT-1, Bhubaneswar | Green India Infra Projects Ltd. | 2012-13, 2013-14 | 802.16 |
| 53 | 33-CT | West Bengal | Pr. CIT-3, Kolkata | ITC Ltd. | 2012-13 | 320.84 |
| 54 | 20-CT | Maharashtra | Pr. CIT-1, Mumbai | Orkey Industries Ltd. | 2007-08 | 309.67 |
| 55 | 85-CT | Maharashtra | Pr. CIT (Central)-1, Mumbai | Global Paper Impex Pvt. Ltd. | 2010-11 | 305.76 |
| 56 | 104-CT | Maharashtra | Pr. CIT-11, Mumbai | Quality Apparel Exports Pvt. Ltd. | 2000-01 | 284.65 |
| 57 | 276-CT | Delhi | Pr. CIT-4, Delhi | International Electron Devices Ltd. | 2008-09 | 272.62 |
| 58 | 272-CT | Maharashtra | Pr. CIT (Central)-1, Mumbai | Speciality Paper Ltd. | 2008-09 | 249.63 |
| 59 | 251-CT | West Bengal | Pr. CIT-2, Kolkata | Sarda Mines Private Ltd. | 2013-14 | 229.47 |
| 60 | 55-CT | Maharashtra | CIT-6, Mumbai | B A Trading Co Pvt. Ltd. | 2010-11 | 214.84 |
| 61 | 119-CT | Tamil Nadu | Pr. CIT (Central)-2, Chennai | RKKR Steels Ltd. | 2011-12, 2012-13, 2013-14 | 204.9 |

| Sl. No. | CAG DP No. | State | CIT Charge | Assessee Name | AY | Tax Effect (₹ in lakh) |
|--|------------|----------------------------|-----------------------------|---|-----------|------------------------|
| 62 | 125-CT | Punjab | Pr. CIT (Central), Ludhiana | GH Agro Products Pvt. Ltd. | 2013-14 | 200.63 |
| 63 | 75-CT | West Bengal | Pr. CIT-4, Kolkata | Bhairab Board Manufacturing Company Private Ltd. | 2008-09 | 170.52 |
| 64 | 25-CT | Delhi | Pr. CIT-1, Delhi | Gaurisuta Infrastructure Pvt. Ltd. | 2013-14 | 166.92 |
| 65 | 108-CT | Delhi | Pr. CIT-(Central)-2, Delhi | Adhist Garment Pvt. Ltd. | 2008-09 | 156.63 |
| 66 | 32-CT | Karnataka | Pr. CIT - 2, Bengaluru | Mineral Enterprises Ltd. | 2013-14 | 144.62 |
| 67 | 29-CT | Tamil Nadu | CIT-6, Chennai | Swelect Energy Systems Ltd. | 2013-14 | 142.15 |
| 68 | 190-CT | Maharashtra | Pr. CIT-12, Mumbai | Mishka Fibbers Pvt. Ltd. | 2011-12 | 139.29 |
| 69 | 70-CT | Maharashtra | Pr. CIT-13, Mumbai | Siroya FM Construction Pvt. Ltd. | 2012-13 | 130.49 |
| 70 | 227-CT | Delhi | Pr. CIT(Central)-1, Delhi | Three C Universal Developers Pvt. Ltd. | 2010-11 | 116.58 |
| 71 | 213-CT | Maharashtra | CIT (CC)-3, Mumbai | Satra Property Developers Pvt. Ltd. | 2011-12 | 114.93 |
| 72 | 188-CT | Andhra Pradesh & Telangana | CIT (Central), Hyderabad | Genera Agri Corporation Ltd. | 2011-12 | 108.9 |
| 73 | 27-CT | Delhi | Pr. CIT-1, Delhi | Kapila Buildhome Pvt. Ltd. | 2013-14 | 108.09 |
| 74 | 132-CT | Maharashtra | Pr. CIT-6, Mumbai | Basanti Gold Pvt. Ltd. | 2010-11 | 97.61 |
| 75 | 94-CT | Delhi | Pr. CIT(Central)-1, Delhi | KAD Housing Pvt. Ltd. | 2011-12 | 96.42 |
| 76 | 63-CT | West Bengal | Pr. CIT-1, Kolkata | Gemini Barter Private Ltd. | 2008-09 | 95.17 |
| 77 | 282-CT | Delhi | Pr. CIT-8, Delhi | Swatch Group India Pvt. Ltd. | 2010-2011 | 93.99 |
| 78 | 128-CT | Delhi | Pr. CIT-4, Delhi | India Infrastructure Finance Co. Ltd. | 2013-14 | 88.39 |
| 79 | 71-CT | Karnataka | Pr. CIT(Central), Bengaluru | Astitva Promoters and Developers Pvt. Ltd. | 2009-10 | 80.22 |
| 80 | 42-CT | Delhi | Pr. CIT-4, Delhi | Honest Promoters Pvt. Ltd. | 2010-11 | 79.79 |
| 81 | 18-CT | Delhi | Pr. CIT-6, Delhi | Motto Softech Pvt. Ltd. | 2008-09 | 78.15 |
| 82 | 103-CT | West Bengal | Pr. CIT-1, Kolkata | Credence Trexim Private Ltd. | 2008-09 | 69.66 |
| 83 | 160-CT | Tamil Nadu | CIT-6, Chennai | State Industries Promotion Corporation of Tamil Nadu Ltd. | 2013-14 | 63.63 |
| 84 | 22-CT | Delhi | Pr. CIT-8, Delhi | Sobhin Buildwell Pvt. Ltd. | 2008-09 | 52.42 |
| 85 | 233-CT | Delhi | Pr. CIT-6, Delhi | Mobisoc Technology Pvt. Ltd. | 2013-14 | 52.07 |
| 86 | 157-CT | UT Chandigarh | Pr. CIT-2, Chandigarh | Soni Hi-Tech Builders Pvt. Ltd. | 2013-14 | 46.61 |
| 87 | 45-CT | Madhya Pradesh | Pr. CIT, Bhopal | MP State Agro Industries Development Corporation Ltd. | 2012-13 | 43.66 |
| Quality of assessments – Excess or irregular refunds/interest on refunds | | | | | | |
| 88 | 46-CT | Karnataka | CIT-LTU, Bengaluru | Vijaya Bank | 2012-13 | 3688.02 |
| 89 | 249-CT | Maharashtra | CIT-LTU, Mumbai | Union Bank of India | 2009-10 | 411.1 |
| 90 | 192-CT | Maharashtra | Pr. CIT (Central)-1, Mumbai | Hindalco Industries Ltd. | 1994-95 | 345.18 |
| 91 | 53-CT | Maharashtra | Pr. CIT-7, Mumbai | Mahindra and Mahindra Financial Services Ltd. | 2007-08 | 267.04 |
| 92 | 176-CT | Karnataka | Pr. CIT(Central), Bangalore | GMR Infrastructure Ltd. | 2010-11 | 216.08 |
| 93 | 264-CT | Maharashtra | Pr. CIT-1, Mumbai | Securities Trading Corporation of India Finance Ltd. | 2004-05 | 107.4 |
| Quality of assessments - Mistakes in assessment while giving effect to appellate orders | | | | | | |
| 94 | 299-CT | Maharashtra | Pr. CIT LTU, Mumbai | Reliance Industries Ltd. | 2011-12 | 4656.9 |

| Sl. No. | CAG DP No. | State | CIT Charge | Assessee Name | AY | Tax Effect (₹ in lakh) |
|--|------------|----------------------------|-----------------------------|---|---------------------------|------------------------|
| 95 | 83-CT | Maharashtra | Pr. CIT-6, Mumbai | CEAT Ltd. | 1998-99 | 2119.63 |
| 96 | 165-CT | West Bengal | Pr. CIT Central-2, Kolkata | Ujjal Udyog Ltd. | 2008-09 | 138.35 |
| 97 | 320-CT | Maharashtra | Pr. CIT-2, Mumbai | Bank of Baroda | 2003-04 | 113.78 |
| 98 | 230-CT | Delhi | Pr. CIT-3, Delhi | EDAG Engineering and Design India Pvt. Ltd. | 2007-08 | 55.85 |
| 99 | 247-CT | Karnataka | Pr. CIT(Central), Bangalore | GMR Holdings Pvt. Ltd. | 2008-09 | 53.76 |
| Administration of tax concessions/exemptions/deductions - Irregular exemptions/deductions/ reliefs | | | | | | |
| 100 | 155-CT | Odisha | Pr. CIT-1, Bhubaneswar | National Aluminium Company Ltd. | 2013-14 | 7161.18 |
| 101 | 293-CT | Maharashtra | Pr. CIT-LTU, Mumbai | Shell India Markets Pvt. Ltd. | 2009-10, 2010-11, 2011-12 | 3999.57 |
| 102 | 212-CT | Maharashtra | Pr. CIT (Central)-4, Mumbai | Orbit Corporation Ltd. | 2012-13 | 1197.06 |
| 103 | 12-CT | Andhra Pradesh & Telangana | Pr. CIT-4, Hyderabad | Nusun Genetic Research Ltd. | 2012-13 | 897.11 |
| 104 | 3-CT | Gujarat | Pr. CIT-2, Baroda | Manpasand Beverages Pvt. Ltd. | 2012-13, 2013-14 | 720.38 |
| 105 | 92-CT | Rajasthan | Kota | Mangalam Cement Ltd. | 2013-14 | 500.63 |
| 106 | 57-CT | Maharashtra | Pr. CIT (Central)-3, Mumbai | Welspun Syntex Ltd. | 2013-14 | 353.21 |
| 107 | 201-CT | Maharashtra | Pr. CIT 2, Mumbai | Mahindra and Mahindra Ltd. | 2010-11 | 290 |
| 108 | 28-CT | Tamil Nadu | CIT-4, Chennai | Maveric Systems Ltd. | 2011-12 | 252.27 |
| 109 | 260-CT | Andhra Pradesh & Telangana | Pr. CIT-4, Hyderabad | Natco Pharma Ltd. | 2012-13 | 235.18 |
| 110 | 79-CT | Maharashtra | Pr. CIT 6, Mumbai | Bhander Power Ltd. | 2010-11 | 207.5 |
| 111 | 223-CT | Tamil Nadu | Pr. CIT-2, Chennai | Electronics Corporation of Tamil Nadu Ltd. | 2013-14 | 206.9 |
| 112 | 261-CT | Haryana | Pr. CIT (Central), Gurgaon | Valco Industries Ltd. | 2013-14 | 121.48 |
| 113 | 203-CT | Karnataka | Pr. CIT-1, Bengaluru | Bagmane Developers Pvt. Ltd. | 2013-14 | 107.11 |
| 114 | 91-CT | Gujarat | Pr. CIT-3, Ahmedabad | Parshwanath Corporation Ltd. | 2012-13 | 96.88 |
| 115 | 256-CT | West Bengal | Pr. CIT-2, Kolkata | Darjeeling Organic Tea Estates Private Ltd. | 2013-14 | 93.23 |
| 116 | 202-CT | West Bengal | Pr. CIT-5, Kolkata | Chemex Oil Private Ltd. | 2013-14 | 77.53 |
| 117 | 37-CT | Tamil Nadu | Pr. CIT-1, Madurai | I Grandee Software Technologies Private Ltd. | 2011-12 | 77.17 |
| 118 | 231-CT | Delhi | Pr. CIT-8, Delhi | SC Johnson Products Pvt. Ltd. | 2012-13 | 50.58 |
| Administration of tax concessions/exemptions/deductions - Incorrect allowance of business expenditure | | | | | | |
| 119 | 137-CT | Maharashtra | Pr. CIT-2, Mumbai | Satyam Computer Services Ltd. | 2011-12 | 18900 |
| 120 | 206-CT | Odisha | Pr. CIT-1, Bhubaneswar | Western Electricity Supply Company of Odisha Ltd. | 2012-13 | 4517.32 |
| 121 | 265-CT | Maharashtra | CIT (IT) 4, Mumbai | Standard Chartered Bank | 2009-10 | 3702.02 |
| 122 | 191-CT | Maharashtra | Pr. CIT-2, Mumbai | State Bank of India | 2013-14 | 2714.92 |
| 123 | 93-CT | Rajasthan | CIT Jaipur-2 | State Bank of Bikaner and Jaipur | 2013-14 | 1500.91 |
| 124 | 297-CT | Maharashtra | CIT – LTU, Mumbai | Tata Motors Ltd. | 2009-10 | 1489.63 |
| 125 | 136-CT | Maharashtra | Pr. CIT-1, Mumbai | Hindustan Petroleum Corporation Ltd. | 2013-14 | 1152.77 |
| 126 | 159-CT | Gujarat | Pr. CIT-1, Baroda | Gujarat State Electricity Corporation Ltd. | 2011-12 | 1052.25 |

| Sl. No. | CAG DP No. | State | CIT Charge | Assessee Name | AY | Tax Effect (₹ in lakh) |
|---------|------------|----------------------------|----------------------------|---|------------------|------------------------|
| 127 | 246-CT | Tamil Nadu | Pr. CIT-2, Chennai | Indian Bank | 2013-14 | 1035 |
| 128 | 279-CT | Odisha | Pr. CIT-1, Bhubaneswar | Odisha Hydro Power Corporation Ltd. | 2013-14 | 903.77 |
| 129 | 211-CT | Odisha | Pr. CIT-1, Bhubaneswar | Orissa Rural Housing and Development Corporation Ltd. | 2013-14 | 666.76 |
| 130 | 294-CT | Maharashtra | Pr. CIT-8, Mumbai | Morgan Construction Company India Pvt. Ltd. | 2010-11 | 571.09 |
| 131 | 266-CT | Maharashtra | Pr. CIT-11, Mumbai | Valecha Badwani Sendhwa Tollways Pvt. Ltd. | 2013-14 | 570.42 |
| 132 | 245-CT | Tamil Nadu | CIT-LTU, Chennai | Alstom T and D India Ltd. | 2010-11 | 570.16 |
| 133 | 30-CT | Tamil Nadu | CIT-6, Chennai | State Express Transport Corporation Tamil Nadu Ltd. | 2013-14 | 562.94 |
| 134 | 106-CT | Tamil Nadu | CIT-3, Chennai | Tamil Nadu Generation and Distribution Corporation Ltd. | 2012-13 | 552.63 |
| 135 | 270-CT | West Bengal | Pr. CIT Central 1, Kolkata | Rungta Mines Ltd. | 2013-14 | 548.9 |
| 136 | 222-CT | Tamil Nadu | Pr. CIT-4, Chennai | Metropolitan Transport Corporation Chennai Ltd. | 2013-14 | 521.09 |
| 137 | 116-CT | Karnataka | PCIT-7, Bengaluru | The Hutti Gold Mines Company Ltd. | 2013-14 | 495.62 |
| 138 | 58-CT | Maharashtra | Pr. CIT-2, Mumbai | ICICI Bank Ltd. | 2011-12 | 440.78 |
| 139 | 78-CT | Maharashtra | Pr. CIT-LTU, Mumbai | Depuy Medical Pvt. Ltd. | 2012-13 | 418.42 |
| 140 | 220-CT | Tamil Nadu | CIT-5, Chennai | Omne Agate Systems Pvt. Ltd. | 2013-14 | 398.07 |
| 141 | 268-CT | West Bengal | Pr. CIT- LTU, Kolkata | United Bank of India | 2012-13 | 363.76 |
| 142 | 205-CT | Odisha | Pr. CIT-1, Bhubaneswar | Paradeep Phosphates Ltd. | 2012-13 | 356.33 |
| 143 | 217-CT | Tamil Nadu | Pr. CIT-2, Chennai | Indian Bank | 2013-14 | 350.13 |
| 144 | 262-CT | Odisha | Pr. CIT-1, Bhubaneswar | Odisha Forest Development Corporation | 2013-14 | 313.22 |
| 145 | 60-CT | Karnataka | CIT-Central, Bengaluru | Obulapuram Mining Company Pvt. Ltd. | 2008-09 | 254.17 |
| 146 | 5-CT | Gujarat | Pr. CIT, Gandhinagar | Gujarat State Road Development Corporation Ltd. | 2012-13 | 230.48 |
| 147 | 16-CT | West Bengal | Pr. CIT-2, Kolkata | Indian Pulp and Paper Private Ltd. | 2013-14 | 229.71 |
| 148 | 177-CT | Maharashtra | Pr. CIT-2, Mumbai | Nhava Sheva International Container Terminal Pvt. Ltd. | 2011-12 | 213.6 |
| 149 | 254-CT | West Bengal | Pr. CIT-4, Kolkata | Suraksha Diagnostic Private Ltd. | 2013-14 | 202.78 |
| 150 | 316-CT | Maharashtra | Pr CIT 3, Mumbai | Shreeyam Power and Steel Industries Ltd. | 2012-13, 2013-14 | 181.8 |
| 151 | 252-CT | West Bengal | Pr. CIT-1, Kolkata | Shri Badrinarain Alloys and Steels Ltd. | 2013-14 | 174.92 |
| 152 | 269-CT | West Bengal | Pr. CIT-LTU, Kolkata | Hindustan Copper Ltd. | 2013-14 | 166.56 |
| 153 | 35-CT | West Bengal | Pr. CIT Central-1, Kolkata | Adhunik Power Transmission Ltd. | 2013-14 | 164.16 |
| 154 | 139-CT | Maharashtra | Pr. CIT-12, Mumbai | Karmayogi Properties Developers Pvt. Ltd. | 2012-13 | 154.82 |
| 155 | 215-CT | Maharashtra | Pr. CIT-8, Mumbai | Suraksha Realty Ltd. | 2011-12 | 149.48 |
| 156 | 154-CT | Andhra Pradesh & Telangana | Pr. CIT-5, Hyderabad | Vijaya Nagar Sugar Pvt. Ltd. | 2013-14 | 131.1 |
| 157 | 56-CT | Maharashtra | Pr. CIT-2, Mumbai | Indusind Bank Ltd. | 1999-2000 | 127.89 |
| 158 | 114-CT | Karnataka | Pr. CIT-4, Bengaluru | Mysore Minerals Ltd. | 2013-14 | 122.3 |
| 159 | 175-CT | Karnataka | CIT-LTU, Bengaluru | Mindtree Ltd. | 2010-11 | 105.59 |

| Sl. No. | CAG DP No. | State | CIT Charge | Assessee Name | AY | Tax Effect (₹ in lakh) |
|---|------------|----------------------------|------------------------------|--|---------|------------------------|
| 160 | 216-CT | Karnataka | Pr.CIT-3, Bengaluru | IZMO Ltd. | 2013-14 | 101.51 |
| 161 | 244-CT | Tamil Nadu | Pr. CIT-2, Chennai | Indian Bank | 2012-13 | 80.67 |
| 162 | 278-CT | Delhi | Pr. CIT-2, Delhi | Bhadra International India Pvt. Ltd. | 2013-14 | 77.45 |
| 163 | 302-CT | West Bengal | Pr. CIT Central-1, Kolkata | Rungta Sons Private Ltd. | 2013-14 | 70.27 |
| 164 | 66-CT | West Bengal | Pr. CIT-2, Kolkata | Kesoram Industries Ltd. | 2011-12 | 69.53 |
| 165 | 275-CT | Delhi | Pr. CIT-9, Delhi | Universal Energies Ltd. | 2012-13 | 69.22 |
| 166 | 169-CT | Karnataka | PCIT-5, Bengaluru | Provimi Animal Nutrition India Pvt. Ltd. | 2013-14 | 54.82 |
| 167 | 158-CT | Kerala | Pr. CIT Kochi-1 | Roads and Bridges Development Corporation of Kerala Ltd. | 2012-13 | 37.08 |
| 168 | 204-CT | Odisha | Pr. CIT-1, Bhubaneswar | Rektor Mines and Minerals Ltd. | 2013-14 | 27.74 |
| Administration of tax concessions/exemptions/deductions - Irregularities in allowing depreciation/ business losses/ capital losses | | | | | | |
| 169 | 13-CT | Andhra Pradesh & Telangana | Pr. CIT-3, Hyderabad | Share Microfin Ltd. | 2013-14 | 29582.1 |
| 170 | 120-CT | Gujarat | Pr. CIT-1, Baroda | Gujarat Urja Vikas Nigam Ltd. | 2011-12 | 16689.2 |
| 171 | 314-CT | Maharashtra | Pr. CIT-10, Mumbai | Hanjer Biotech Energies Pvt. Ltd. | 2013-14 | 10692 |
| 172 | 196-CT | Maharashtra | Pr. CIT-2, Mumbai | Satyam Computers Services Ltd. | 2011-12 | 8333.12 |
| 173 | 240-CT | Delhi | Pr. CIT-3, Delhi | Delhi Transco Ltd. | 2013-14 | 5415.31 |
| 174 | 306-CT | Andhra Pradesh & Telangana | Pr. CIT-I, Hyderabad | Bartronics India Ltd. | 2010-11 | 4477.86 |
| 175 | 259-CT | Andhra Pradesh & Telangana | Pr. CIT-I, Hyderabad | Bangalore Elevated Tollway Ltd. | 2012-13 | 4316.85 |
| 176 | 193-CT | Maharashtra | Pr. CIT 1, Mumbai | Deep Water Services India Ltd. | 2014-15 | 4090.03 |
| 177 | 243-CT | Tamil Nadu | Pr. CIT-1, Chennai | Dishnet Wireless Ltd. | 2011-12 | 2707.47 |
| 178 | 271-CT | Maharashtra | Pr. CIT-6, Mumbai | Kosi Bridge Infrastructure Co. Ltd. | 2013-14 | 2665.03 |
| 179 | 295-CT | Maharashtra | Pr. CIT 11, Mumbai | Valecha LM Toll Pvt. Ltd. | 2013-14 | 1792.26 |
| 180 | 322-CT | Maharashtra | Pr. CIT 10, Mumbai | Hanjer Biotech Energies Surat Pvt. Ltd. | 2013-14 | 1553.61 |
| 181 | 224-CT | Tamil Nadu | Pr. CIT-1, Chennai | Aircel Ltd. | 2011-12 | 1441.52 |
| 182 | 90-CT | Kerala | Pr. CIT - Thrissur | The Catholic Syrian Bank Ltd. | 2012-13 | 1404.11 |
| 183 | 50-CT | Maharashtra | Pr. CIT-7, Mumbai | Loop Telecom Ltd. | 2013-14 | 1330.51 |
| 184 | 300-CT | Maharashtra | Pr. CIT 14, Mumbai | SU Toll Road Pvt. Ltd. | 2013-14 | 1070.49 |
| 185 | 307-CT | Odisha | Pr. CIT-1, Bhubaneswar | Southern Electricity Supply Company of Odisha Ltd. | 2013-14 | 1033.69 |
| 186 | 140-CT | Maharashtra | Pr. CIT-15, Mumbai | Plus BKSP Toll Private Ltd. | 2012-13 | 1017.72 |
| 187 | 10-CT | Andhra Pradesh & Telangana | CIT-3, Hyderabad | Sagar Cements Ltd. | 2012-13 | 950.22 |
| 188 | 253-CT | West Bengal | Pr. CIT-2, Kolkata | Hindustan Paper Corporation Ltd. | 2013-14 | 921.7 |
| 189 | 209-CT | Andhra Pradesh & Telangana | Pr. CIT-(Central), Hyderabad | MBS Jewellers Pvt. Ltd. | 2012-13 | 836.64 |
| 190 | 11-CT | Andhra Pradesh & Telangana | Pr. CIT-2, Visakhapatnam | Visakhapatnam Industrial Water supply Co. Ltd. | 2013-14 | 816.29 |
| 191 | 2-CT | Gujarat | Pr. CIT-4, Ahmedabad | Sintex Industries Ltd. | 2014-15 | 791.42 |
| 192 | 9-CT | Andhra Pradesh & Telangana | Pr. CIT-5, Hyderabad | Vijay Nirman Company Pvt. Ltd. | 2014-15 | 554.14 |
| 193 | 312-CT | Maharashtra | Pr. CIT-8, Mumbai | Riverside Industries Ltd. | 2011-12 | 540.27 |
| 194 | 285-CT | Delhi | Pr.CIT-3, Delhi | Fujitsu India Pvt. Ltd. | 2011-12 | 509.51 |
| 195 | 313-CT | Maharashtra | Pr. CIT-10, Mumbai | Hanjer Biotech Mira Pvt. Ltd. | 2013-14 | 484.39 |

| Sl. No. | CAG DP No. | State | CIT Charge | Assessee Name | AY | Tax Effect (₹ in lakh) |
|---------|------------|----------------------------|-----------------------------|---|------------------|------------------------|
| 196 | 199-CT | Maharashtra | Pr. CIT Central-3, Mumbai | Ankur Drugs and Pharma Ltd. | 2012-13 | 473.09 |
| 197 | 197-CT | Maharashtra | Pr. CIT-14, Mumbai | IDFC Projects Ltd. | 2013-14 | 416.33 |
| 198 | 200-CT | Maharashtra | Pr. CIT-1, Mumbai | Serco BPO Pvt. Ltd. | 2009-10 | 390.84 |
| 199 | 1-CT | Gujarat | Pr. CIT-4, Ahmedabad | Sparta Cement and Infra Ltd. | 2013-14 | 347.58 |
| 200 | 54-CT | Maharashtra | Pr. CIT-8, Mumbai | Sabero Organics Gujarat Ltd. | 2009-10 | 330.45 |
| 201 | 95-CT | Delhi | CIT-8, Delhi | Shyam Forgings Pvt. Ltd. | 2013-14 | 304.35 |
| 202 | 291-CT | Tamil Nadu | Pr. CIT- 6, Chennai | South Asia FM Ltd. | 2010-11, 2011-12 | 279.47 |
| 203 | 89-CT | Tamil Nadu | Pr. CIT-1, Coimbatore | Sharadha Terry Products Ltd. | 2012-13 | 274.51 |
| 204 | 170-CT | Tamil Nadu | Pr. CIT-4, Chennai | Mahindra World City Developers Ltd. | 2013-14 | 270.34 |
| 205 | 26-CT | Delhi | CIT-7, Delhi | Oberthur Technologies India Pvt. Ltd. | 2011-12 | 260.74 |
| 206 | 228-CT | Delhi | Pr. CIT-2, Delhi | Centum Learning Ltd. | 2012-13 | 260.5 |
| 207 | 323-CT | Maharashtra | Pr. CIT 2, Nagpur | Indoworth India Ltd. | 2011-12 | 258.19 |
| 208 | 303-CT | Punjab | Pr. CIT, Patiala | Punjab State Transmision Corporation Ltd. | 2012-13 | 238.92 |
| 209 | 138-CT | Maharashtra | Pr. CIT-4, Mumbai | Silver Spark Apparel Ltd. | 2012-13 | 235.59 |
| 210 | 38-CT | Tamil Nadu | CIT-6, Chennai | Sowraj Investments Pvt. Ltd. | 2013-14 | 216.99 |
| 211 | 21-CT | Delhi | Pr. CIT (Central)-1, Delhi | Neucom Consulting Pvt. Ltd. | 2013-14 | 206.23 |
| 212 | 242-CT | Tamil Nadu | Pr. CIT-1, Chennai | Aircel Cellular Ltd. | 2011-12 | 176.48 |
| 213 | 181-CT | West Bengal | Pr. CIT-3, Kolkata | Mackertich Consultancy Services Private Ltd. | 2013-14 | 173.17 |
| 214 | 161-CT | Tamil Nadu | CIT-3, Chennai | Tristar Container Services (Asia) Pvt. Ltd. | 2013-14 | 167.77 |
| 215 | 248-CT | Maharashtra | Pr. CIT-11, Mumbai | Total Oil India Pvt. Ltd. | 2012-13 | 156.9 |
| 216 | 86-CT | Maharashtra | Pr. CIT-15, Mumbai | HCC Aviation Ltd. | 2012-13 | 139.01 |
| 217 | 321-CT | Maharashtra | CIT-11, Mumbai | Virbac Animal Health India Pvt. Ltd. | 2012-13 | 138.82 |
| 218 | 7-CT | Rajasthan | CIT-2, Jaipur | Agribiotech Industries Ltd. | 2012-13 | 136.98 |
| 219 | 129-CT | Delhi | Pr. CIT-4, Delhi | Interglobe Enterprises Ltd. | 2012-13 | 132.48 |
| 220 | 162-CT | Tamil Nadu | Pr. CIT-1, Madurai | International Agricultural Processing Pvt. Ltd. | 2009-10 | 132.1 |
| 221 | 153-CT | Andhra Pradesh & Telangana | Pr. CIT-5, Hyderabad | Uttara Bakers Pvt. Ltd. | 2013-14 | 125.95 |
| 222 | 87-CT | Tamil Nadu | CIT-3, Chennai | Tremco Roofing and Facility Services Pvt. Ltd. | 2013-14 | 122.19 |
| 223 | 198-CT | Maharashtra | Pr. CIT-8, Mumbai | TPL Plastech Ltd. | 2011-12 | 112.39 |
| 224 | 107-CT | Tamil Nadu | Pr. CIT(Central)-1, Chennai | Kamachi Sponge and Power Corporation Ltd. | 2007-08 | 108.57 |
| 225 | 39-CT | Gujarat | Pr. CIT-1, Rajkot | Dynamix Urja India Ltd. | 2012-13 | 99.67 |
| 226 | 115-CT | Karnataka | Pr. CIT-7, Bengaluru | Vijayjyothi Investments Agencies Pvt. Ltd. | 2013-14 | 98.51 |
| 227 | 61-CT | West Bengal | Pr. CIT Central-2, Kolkata | Dove Airlines Pvt. Ltd. | 2013-14 | 96.46 |
| 228 | 67-CT | Uttar Pradesh | CIT-1, Agra | Ginni Filament Ltd. | 2012-13 | 96.34 |
| 229 | 74-CT | West Bengal | Pr. CIT-1, Kolkata | Dozco Infratech Private Ltd. | 2011-12 | 94.65 |
| 230 | 124-CT | Haryana | Pr. CIT (Central) Gurgaon | DD Global Capital Ltd. | 2012-13 | 93.76 |
| 231 | 34-CT | West Bengal | Pr. CIT Central- 2 | Visa International Ltd. | 2013-14 | 90.68 |
| 232 | 62-CT | West Bengal | Pr. CIT-4, Kolkata | Utsav Agro Products Ltd. | 2013-14 | 90.48 |

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| Sl. No. | CAG DP No. | State | CIT Charge | Assessee Name | AY | Tax Effect (₹ in lakh) |
|--|------------|----------------------------|------------------------------|---|---------|------------------------|
| 233 | 36-CT | Delhi | Pr. CIT-6, Delhi | Neel Auto Pvt. Ltd. | 2012-13 | 82.66 |
| 234 | 15-CT | West Bengal | Pr. CIT (Central)-1, Kolkata | Adhunik Alloys and Power Ltd. | 2013-14 | 82.51 |
| 235 | 292-CT | Gujarat | Pr. CIT-1, Baroda | Benzo Petro International Ltd. | 2013-14 | 75.58 |
| 236 | 184-CT | West Bengal | Pr. CIT-2, Kolkata | Kamarhatty Power Ltd. | 2013-14 | 73.12 |
| 237 | 304-CT | Punjab | Pr. CIT-2, Amritsar | Nijjer Agro Foods Ltd. | 2012-13 | 72.05 |
| 238 | 287-CT | Delhi | Pr. CIT-2, Delhi | Beacon Higher Education Services Pvt. Ltd. | 2012-13 | 69.54 |
| 239 | 76-CT | Rajasthan | CIT-1, Jaipur | Udaipur Mineral Development Syndicate Pvt. Ltd. | 2013-14 | 66.5 |
| 240 | 173-CT | Karnataka | Pr. CIT-4, Bengaluru | KRS Enterprises Pvt. Ltd. | 2013-14 | 64.86 |
| 241 | 174-CT | Karnataka | Pr. CIT-4, Bengaluru | Kingfisher Finvest India Ltd. | 2012-13 | 58.26 |
| 242 | 102-CT | West Bengal | Pr. CIT- 4, Kolkata | Radiance Edifice Infra Realty Ltd. | 2013-14 | 57.83 |
| 243 | 6-CT | Rajasthan | CIT Jaipur-3 | Sanga Builders Pvt. Ltd. | 2011-12 | 57.12 |
| 244 | 166-CT | West Bengal | Pr. CIT-3, Kolkata | Calcutta Resorts and Enterprise Ltd. | 2012-13 | 55.61 |
| 245 | 234-CT | Delhi | Pr. CIT-6, Delhi | Mahle Filter Systems India Ltd. | 2013-14 | 52.69 |
| 246 | 226-CT | West Bengal | Pr. CIT-5, Kolkata | Millennia Infrastructure Private Ltd. | 2013-14 | 51.39 |
| 247 | 40-CT | Karnataka | Pr. CIT-4, Bengaluru | Mysore Fruit Products Ltd. | 2013-14 | 50.09 |
| 248 | 113-CT | Kerala | Pr. CIT Kochi-1 | Nitta Gelatin India Ltd. | 2012-13 | 49.55 |
| 249 | 168-CT | Jharkhand | CIT Jamshedpur | TRF Ltd. | 2009-10 | 26.26 |
| Income escaping assessments due to omissions - Income not assessed/under assessed under special provisions including MAT/Tonnage Tax etc. | | | | | | |
| 250 | 318-CT | Maharashtra | Pr. CIT 15 Mumbai | Wanbury Ltd. | 2010-11 | 205.87 |
| Income escaping assessments due to omissions - Incorrect classification and computation of capital gains | | | | | | |
| 251 | 311-CT | Gujarat | Pr. CIT- Valsad | Avi Global Plast Pvt. Ltd. | 2012-13 | 453.35 |
| 252 | 80-CT | Maharashtra | Pr. CIT-10, Mumbai | N V Developers Pvt. Ltd. | 2012-13 | 114.55 |
| 253 | 8-CT | Rajasthan | Ajmer | Sharda Spuntex Pvt. Ltd. | 2013-14 | 111.45 |
| 254 | 218-CT | Tamil Nadu | Pr. CIT-1, Chennai | Bay Forge Ltd. | 2012-13 | 80.83 |
| Income escaping assessments due to omissions – incorrect computation of income | | | | | | |
| 255 | 72-CT | Delhi | Pr. CIT-4, Delhi | India Infrastructure Finance Co. Ltd. | 2013-14 | 5394.79 |
| 256 | 308-CT | Odisha | Pr. CIT-I, Bhubaneswar | North Eastern Electricity Supply Company of Orissa Ltd. | 2012-13 | 2573.54 |
| 257 | 317-CT | Maharashtra | Pr. CIT 1, Mumbai | Hindustan Aegis LPG Ltd. | 2012-13 | 1534.43 |
| 258 | 133-CT | Maharashtra | Pr CIT-2, Mumbai | Nhava Sheva International Container Terminal Pvt. Ltd. | 2011-12 | 1365.31 |
| 259 | 310-CT | Delhi | CIT-(Intl. Tax.)-1 | Amadeus IT Group SA | 2011-12 | 1103.21 |
| 260 | 221-CT | Tamil Nadu | CIT-4, Chennai | Mayajaal Entertainment Ltd. | 2012-13 | 318.65 |
| 261 | 178-CT | Maharashtra | Pr. CIT (C)-8, Mumbai | Lokhandwala Kataria Construction Pvt. Ltd. | 2013-14 | 314.53 |
| 262 | 68-CT | Maharashtra | Pr. CIT-3, Mumbai | Phulchand Exports Pvt. Ltd. | 2010-11 | 304.04 |
| 263 | 100-CT | West Bengal | Pr. CIT-4, Kolkata | Dream Bake Private Ltd. | 2011-12 | 192.16 |
| 264 | 214-CT | Maharashtra | CIT-3, Pune | Ropa Plastics Pvt. Ltd. | 2009-10 | 166.5 |
| 265 | 207-CT | Andhra Pradesh & Telangana | Pr. CIT-4, Hyderabad | P R Energy Holding Ltd. | 2012-13 | 147.68 |
| 266 | 267-CT | Tamil Nadu | Pr. CIT-5, Chennai | Oceanic Bio Harvest Ltd. | 2013-14 | 101.27 |
| 267 | 98-CT | West Bengal | Pr. CIT-2, Kolkata | Vishwarupa Metaliks Private Ltd. | 2013-14 | 87.37 |
| 268 | 172-CT | Tamil Nadu | CIT-4, Chennai | Nexus Electro Steel Ltd. | 2013-14 | 67.92 |

| Sl. No. | CAG DP No. | State | CIT Charge | Assessee Name | AY | Tax Effect (₹ in lakh) |
|--|------------|----------------------------|------------------------------|---|---------|------------------------|
| Income escaping assessments due to omissions - Unexplained investment/ cash credits etc. | | | | | | |
| 269 | 180-CT | Maharashtra | Pr. CIT-14, Mumbai | Darwin Platform Infrastructure Ltd. | 2012-13 | 78576.7 |
| 270 | 194-CT | Gujarat | Pr. CIT-4, Ahmedabad | Seema Jewellers Pvt. Ltd. | 2011-12 | 1064.64 |
| 271 | 126-CT | Gujarat | Pr. CIT, Gandhinagar | Shri Rang Infrastructure Pvt. Ltd. | 2012-13 | 269.16 |
| 272 | 64-CT | West Bengal | Pr. CIT Central-2, Kolkata | I Core Housing Finance Corporation Ltd. | 2011-12 | 67.76 |
| Income escaping assessments due to omissions – Incorrect estimation of Arm's Length Price | | | | | | |
| 273 | 163-CT | Maharashtra | Pr. CIT (TP)-1, Mumbai | ACC Ltd. | 2013-14 | 1388.6 |
| 274 | 142-CT | Maharashtra | CIT (TP), Pune | Volkswagen India Pvt. Ltd. | 2013-14 | 1207.28 |
| 275 | 301-CT | West Bengal | CIT (IT & TP), Kolkata | Philips India Ltd. | 2012-13 | 682.37 |
| 276 | 309-CT | Delhi | CIT-1, TPO | Bharti Airtel Ltd. | 2011-12 | 631.17 |
| 277 | 141-CT | Maharashtra | CIT-(IT & TP), Pune | Pranav Agro Industries Ltd. | 2013-14 | 205.55 |
| 278 | 257-CT | Andhra Pradesh & Telangana | Pr. CIT - IT & TP, Hyderabad | Deloitte Tax Services India Pvt. Ltd. | 2012-13 | 97.15 |
| 279 | 305-CT | Andhra Pradesh & Telangana | Pr. CIT, IT&TP, Hyderabad | Clause India Private Ltd. | 2012-13 | 84.88 |
| 280 | 134-CT | Maharashtra | CIT-(TP)-4, Mumbai | The Indian Hotels Company Ltd. | 2013-14 | 70.59 |
| Over-charge of tax/ interest - Overcharge of tax | | | | | | |
| 281 | 315-CT | Maharashtra | Pr. CIT (C)-5, Mumbai | National Aviation Company India Ltd. | 2008-09 | 1349.09 |
| 282 | 152-CT | Haryana | Pr. CIT (Central), Gurgaon | Tokai Imperial Rubber India Pvt. Ltd. | 2009-10 | 1072.46 |
| 283 | 167-CT | West Bengal | Pr. CIT-2, Kolkata | Trend Vyapaar Ltd. | 2013-14 | 919.75 |
| 284 | 187-CT | Odisha | Pr. CIT-I, Bhubaneswar | North Eastern Electricity Supply Company of Odisha Ltd. | 2013-14 | 691.31 |
| 285 | 210-CT | Andhra Pradesh & Telangana | Pr. CIT-I, Hyderabad | Andhra Pradesh Industrial Infrastructure Corp. Ltd. | 2009-10 | 637.5 |
| 286 | 149-CT | Delhi | Pr. CIT-3, Delhi | Enershell Alloy and Steel Pvt. Ltd. | 2013-14 | 465.3 |
| 287 | 250-CT | Maharashtra | Pr. CIT 13, Mumbai | Royal Palm India Pvt. Ltd. | 2007-08 | 298.94 |
| 288 | 183-CT | West Bengal | Pr. CIT Central-2, Kolkata | Ujjal Udyog Ltd. | 2009-10 | 145.36 |
| 289 | 99-CT | West Bengal | Pr. CIT-2, Kolkata | MJ and Sons Distillery and Breweries Private Ltd. | 2013-14 | 129.99 |
| 290 | 208-CT | Haryana | Pr. CIT (Central), Gurgaon | EPICU Agro Product Pvt. Ltd. | 2012-13 | 120.53 |
| 291 | 73-CT | West Bengal | Pr. CIT -1, Kolkata | Ferguson Traders Private Ltd. | 2013-14 | 117.42 |
| 292 | 288-CT | Delhi | CIT LTU, Delhi | Mahanagar Telephone Nigam Ltd. | 2007-08 | 96.38 |
| 293 | 109-CT | Delhi | Pr. CIT-4, Delhi | HN Reacon Pvt. Ltd. | 2013-14 | 80.59 |
| 294 | 225-CT | West Bengal | Pr. CIT-5, Kolkata | Radiance Edifice Infra Realty Private Ltd. | 2012-13 | 73.48 |
| 295 | 147-CT | Delhi | Pr. CIT-3, Delhi | Epitome Travel Solutions India Pvt. Ltd. | 2013-14 | 61.65 |
| 296 | 277-CT | Delhi | CIT (Intl. Tax.)-1, Delhi | Buongiorno Hong Kong Ltd. | 2011-12 | 60.71 |
| 297 | 145-CT | Delhi | Pr. CIT-5, Delhi | JS Exim Pvt. Ltd. | 2013-14 | 55.47 |

| Sl. No. | CAG DP No. | State | CIT Charge | Assessee Name | AY | Tax Effect (₹ in lakh) |
|--|------------|----------------------------|--------------------------------|--|---------|------------------------|
| Over-charge of tax/ interest - Overcharge of interest | | | | | | |
| 298 | 258-CT | Andhra Pradesh & Telangana | Pr. CIT-4, Hyderabad | Deccan Chronicle Holdings Ltd. | 2010-11 | 32080.4 |
| 299 | 239-CT | Delhi | Pr. CIT-3 | Delhi Transco Ltd. | 2013-14 | 1807.62 |
| 300 | 283-CT | Delhi | Pr. CIT 6 | National Housing Bank | 2013-14 | 749.58 |
| 301 | 148-CT | Delhi | Pr. CIT-3 | Degremont Ltd. | 2012-13 | 531.71 |
| 302 | 290-CT | Madhya Pradesh | Pr. CIT-I, Bhopal | Madhya Pradesh Madhya Kshetra Vidyut Vitran Company Ltd. | 2013-14 | 358.83 |
| 303 | 232-CT | Delhi | Pr. CIT-6 | Mothercare Sourcing India Pvt. Ltd. | 2013-14 | 315.83 |
| 304 | 101-CT | West Bengal | Pr. CIT- 4, Kolkata | Uniworth Textiles Ltd. | 2013-14 | 299.19 |
| 305 | 263-CT | Delhi | CIT (Central)-1, Delhi | Sunny Infraprojects Ltd. | 2010-11 | 293.91 |
| 306 | 229-CT | Delhi | CIT-LTU | Whirpool of India Ltd. | 2011-12 | 289.71 |
| 307 | 44-CT | Madhya Pradesh | Pr. CIT-I, Bhopal | Hathway Datacom Central Pvt. Ltd. | 2013-14 | 252.62 |
| 308 | 284-CT | Delhi | Pr. CIT 6 | National Cooperative Development Corporation | 2013-14 | 231.72 |
| 309 | 237-CT | Delhi | Pr. CIT-6 | M carbon Tech Innovation Pvt. Ltd. | 2013-14 | 220.98 |
| 310 | 274-CT | Delhi | CIT(Central)-1, Delhi | Lairy Distributors Pvt. Ltd. | 2006-07 | 110.8 |
| 311 | 241-CT | Delhi | Pr. CIT-4, Delhi | Haskoning DHV India Pvt. Ltd. | 2012-13 | 102.39 |
| 312 | 43-CT | Delhi | Pr. CIT-4, Delhi | Hayat Communications Pvt. Ltd. | 2013-14 | 88.93 |
| 313 | 24-CT | Delhi | Pr. CIT-3 | Den Digital Entertainment Gujarat Pvt. Ltd. | 2013-14 | 85.18 |
| 314 | 96-CT | Delhi | Pr. CIT-3 | Dedicated Freight Corridor Corporation Of India Ltd. | 2013-14 | 83.64 |
| 315 | 111-CT | Haryana | Pr. CIT (Central), Gurgaon | Kudos Agroholds Ltd. | 2013-14 | 65.66 |
| 316 | 236-CT | Delhi | CIT-2 (International Taxation) | Honeywell International Ltd. | 2013-14 | 63.85 |
| 317 | 235-CT | Delhi | CIT (Central)-1, Delhi | Metro Tyres Ltd. | 2007-08 | 53.8 |
| 318 | 238-CT | Delhi | Pr. CIT(Central)-1, Delhi | NCML Industries Pvt. Ltd. | 2012-13 | 53.01 |
| 319 | 23-CT | Delhi | Pr. CIT-9 | Vayam Technologies Ltd. | 2012-13 | 50.23 |
| 320 | 112-CT | Haryana | Pr. CIT (Central), Gurgaon | Prinku Landfin Pvt. Ltd. | 2009-10 | 42.05 |
| Income Tax and Wealth Tax | | | | | | |
| Quality of assessments-Arithmetical errors in computation of Income and tax | | | | | | |
| 321 | 10-IT | Haryana | Pr. CIT, Karnal | M/s The Karnal Central Cooperative Bank Ltd. | 2012-13 | 18.34 |
| 322 | 12-IT | Maharashtra | CIT-Ex-Mumbai | Tata Social Welfare Trust | 2012-13 | 110.09 |
| 323 | 17-IT | Delhi | Pr. CIT(Central)-2 | Brij Kishore Kochar | 2013-14 | 77.22 |
| 324 | 18-IT | Madhya Pradesh | Pr. CIT-I, Bhopal | The MP State Co-operative Marketing Federation Ltd. | 2012-13 | 63.63 |
| 325 | 19-IT | Maharashtra | CIT-Ex., Mumbai | The JRD Tata Trust | 2012-13 | 101.61 |
| 326 | 22-IT | Maharashtra | CIT-Ex., Mumbai | Tata Education Trust | 2012-13 | 111.39 |
| 327 | 24-IT | Maharashtra | Pr. CIT 6, Pune | Bhima Sahakari Sakhar Karkhana Ltd. | 2012-13 | 844.59 |
| 328 | 26-IT | Maharashtra | Pr. CIT 6, Pune | Shree Siddheshwar Sahakari Sakhar Karkhana Ltd. | 2011-12 | 302.80 |

| Sl. No. | CAG DP No. | State | CIT Charge | Assessee Name | AY | Tax Effect (₹ in lakh) |
|--|------------|----------------------------|-----------------------------|-------------------------------------|---|------------------------|
| 329 | 28-IT | Tamil Nadu | CIT, Central-1, Chennai | Jaya Educational Trust | 2012-13 | 430.13 |
| 330 | 50-IT | Maharashtra | CIT CC 1, Pune | Lalit S Gandhi | 2007-08; 2008-09; 2009-10; 2010-11; 2011-12; 2012-13 | 262.80 |
| 331 | 52-IT | Delhi | Pr. CIT(C)-2 | Fine Aromatics | 2009-10 | 57.08 |
| 332 | 54-IT | Punjab | Pr. CIT (C), Ludhiana | Kailash Aggarwal | 2011-12 | 45.99 |
| 333 | 61-IT | Gujarat | Pr. CIT-IV, Ahmedabad | Ibrahimbhai Valimahmad Mankanojiya | 2013-14 | 54.03 |
| 334 | 65-IT | Maharashtra | Pr. CIT 3, Pune | Sahyadri SSK Ltd | 2009-10 | 142.69 |
| 335 | 67-IT | Maharashtra | CIT Ex, Mumbai | Mumbai Cricket Association | 2010-11 | 1667.08 |
| 336 | 78-IT | Maharashtra | Pr. CIT 29, Mumbai | Sameer Sudhir Joshi | 2012-13 | 100.58 |
| 337 | 79-IT | Maharashtra | Pr. CIT Central 3, Mumbai | Bhupendra Surani | 2010-11 | 800.93 |
| 338 | 80-IT | Maharashtra | CIT Ex, Mumbai | R. D. Tata Trust | 2012-13 | 63.61 |
| 339 | 84-IT | Maharashtra | Pr. CIT 21, Mumbai | Arvind P Nadkarni | 2009-10 | 66.05 |
| 340 | 90-IT | Gujarat | Pr. CIT-I, Surat | Anil Satyanarayan Roongta | 2013-14 | 127.94 |
| 341 | 96-IT | Odisha | Pr. CIT-I, Bhubaneswar | Md Yusha | 2010-11 | 29.33 |
| 342 | 110-IT | Maharashtra | Pr. CIT-1, Pune | Agasti S. S. K. Ltd. | 2012-13 | 386.35 |
| 343 | 111-IT | Maharashtra | Pr. CIT Central 1, Mumbai | Shirish C Shah | 2013-14 | 34.56 |
| 344 | 126-IT | Punjab | Pr. CIT (C), Ludhiana | Anubhav Aggarwal | 2008-09; 2014-15 | 319.57 |
| 345 | 128-IT | Odisha | Pr. CIT-I, Bhubaneswar | M/s Neelachal Gramya Bank | 2013-14 | 1260.91 |
| 346 | 129-IT | Andhra Pradesh & Telangana | Pr. CIT-I, Hyderabad | B. Balraj Goud | 2011-12 | 109.39 |
| Quality of assessments- Incorrect application of rate of tax, surcharge, etc. | | | | | | |
| 347 | 32-IT | Jharkhand | Hazaribagh | Ajay Kumar | 2009-10 | 10.62 |
| 348 | 36-IT | Goa | CIT-Panaji | Ms Vassudeva Dempo Family Pvt Trust | 2013-14 | 67.48 |
| 349 | 51-IT | Delhi | Pr. CIT(C)-2 | Shiva Mint Industries | 2009-10 | 907.80 |
| 350 | 53-IT | Punjab | Pr. CIT (C), Ludhiana | Suman Aggarwal | 2009-10 | 23.13 |
| 351 | 73-IT | Punjab | Pr. CIT (C), Ludhiana | Updesh Jaspal | 2009-10 | 10.29 |
| 352 | 83-IT | Maharashtra | Pr. CIT 23, Mumbai | Dosu A Bhiwandiwala | 2009-10 | 172.11 |
| Quality of assessments-- Non/short levy of interest/penalty for delay in submission of returns, delay in payment of tax, etc. | | | | | | |
| 353 | 2-IT | Tamil Nadu | Pr. CIT, Central-1, Chennai | Naresh Prasad Agarwal | 2009-10; 2010-11 | 77.28 |
| 354 | 4-IT | UT Chandigarh | Pr. CIT-2, Chandigarh | Mangat Singh | 2011-12 | 31.56 |
| 355 | 5-IT | Uttar Pradesh | CIT Central, Lucknow | Amod Kumar Sachan | 2008-09; 2010-11; 2011-12; 2012-13; 2013-14 | 88.87 |
| 356 | 8-IT | Maharashtra | Pr. CIT 19, Mumbai | Parshuram N Dandekar | 2007-08 | 102.29 |

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| Sl. No. | CAG DP No. | State | CIT Charge | Assessee Name | AY | Tax Effect (₹ in lakh) |
|---------|------------|----------------------------|-------------------------------|----------------------------|---|------------------------|
| 357 | 13-IT | Uttar Pradesh | CIT-Central, Kanpur | Manoj Kumar | 2012-13; 2013-14; 2014-15 | 925.89 |
| 358 | 14-IT | Gujarat | Pr. CIT-Central, Surat | M/s M D Infra Developers | 2011-12; 2012-13 | 137.77 |
| 359 | 15-IT | Kerala | Pr. CIT, Thiruvananthapuram | Padmajadevi Amma J | 2012-13 | 63.01 |
| 360 | 25-IT | Maharashtra | Pr. CIT 23, Mumbai | Sandhya Enterprises | 2007-08; 2008-09 | 121.94 |
| 361 | 27-IT | Tamil Nadu | Pr. CIT-2, Madurai | M/s Dinamalar | 2008-09 | 34.17 |
| 362 | 35-IT | Bihar | Pr. CIT (Central), Patna | Saroj Singh | 2006-07; 2007-08; 2008-09; 2009-10; 2010-11; 2011-12 | 24.61 |
| 363 | 37-IT | Goa | CIT-Panaji | Goa Cricket Association | 2009-10 | 58.00 |
| 364 | 38-IT | Tamil Nadu | Pr. CIT, 10, Chennai | Rajan Elumalai Devendiran | 2012-13 | 22.31 |
| 365 | 39-IT | Haryana | Pr. CIT (Central) Gurugaon | Jitendra Singh | 2009-10; 2010-11; 2011-12; 2012-13; 2013-14 | 195.88 |
| 366 | 40-IT | UT Chandigarh | Pr. CIT-2, Chandigarh | Swaranjit Kaur | 2007-08 | 18.70 |
| 367 | 41-IT | Andhra Pradesh & Telangana | CIT, Central, Visakhapatnam | Grandhi Manoj Kumar | 2010-11 | 181.69 |
| 368 | 44-IT | Madhya Pradesh | CIT(Central)-Bhopal | Kantilal Kataria | 2011-12 | 111.08 |
| 369 | 46-IT | Uttar Pradesh | Pr. CIT-Central, Kanpur | Navneet Bhadla | 2010-11 | 88.10 |
| 370 | 47-IT | Uttar Pradesh | Pr. CIT-Central, Kanpur | Anita Miglani | 2013-14 | 46.78 |
| 371 | 48-IT | Uttar Pradesh | Pr. CIT Central, Kanpur | Manish Kumar Jain | 2013-14 | 110.58 |
| 372 | 49-IT | Assam | PCIT-2, Guwahati | Assam Gramin Vikash Bank | 2011-12 | 10.66 |
| 373 | 55-IT | Tamil Nadu | Pr. CIT-1, Chennai | Guruprakash Hotels | 2011-12 | 39.83 |
| 374 | 56-IT | Karnataka | PCIT-Central, Bengaluru | Dr. P Dayananda Pai | 2007-08 | 43.61 |
| 375 | 58-IT | Rajasthan | CIT-1 Jaipur | Ramakant Sharma | 2007-08 | 19.12 |
| 376 | 64-IT | Maharashtra | Pr. CIT 27, Vashi Navi Mumbai | Hema Apurva Doshi | 2010-11 | 561.38 |
| 377 | 66-IT | Maharashtra | Pr. CIT 25, Mumbai | Milestone Real Estate Fund | 2011-12 | 61.16 |
| 378 | 71-IT | Assam | CIT-II, Guwahati | Babu Singh | 2010-11; 2011-12; 2012-13 | 17.36 |
| 379 | 72-IT | Uttar Pradesh | Pr. CIT, Ghaziabad | Shashi Kant Tyagi | 2008-09 | 243.40 |
| 380 | 76-IT | Gujarat | Pr. CIT-3, Surat | Anil Ghanshyam Kumavat | 2010-11; 2011-12; 2012-13 | 165.38 |
| 381 | 81-IT | Maharashtra | CIT CC 2, Mumbai | Shirish C Shah | 2009-10; 2010-11; 2011-12; 2012-13; 2013-14 | 515.36 |

| Sl. No. | CAG DP No. | State | CIT Charge | Assessee Name | AY | Tax Effect (₹ in lakh) |
|--|------------|------------------|-----------------------------|---|------------------------------------|------------------------|
| 382 | 85-IT | Maharashtra | Pr. CIT 28, Mumbai | Amjadali Sayed | 2009-10 | 147.19 |
| 383 | 87-IT | Odisha | Pr. CIT-1, Bhubaneswar | Pradeep Kumar Singh | 2010-11; 2011-12 | 204.10 |
| 384 | 91-IT | West Bengal | Pr. CIT Central-2 | Ajit Kumar Surana | 2009-10 | 63.66 |
| 385 | 92-IT | Haryana | Pr. CIT (Central) Gurgaon | Gurmeet Sodhi | 2008-09; 2009-10; 2010-11; 2013-14 | 118.45 |
| 386 | 102-IT | Delhi | Pr. CIT-16 | Shri Kishore Prop Sham Enterprises | 2008-09 | 51.39 |
| 387 | 103-IT | Delhi | Pr. CIT-(C)-2 | Ambika International | 2008-09; 2009-10; 2010-11 | 8113.87 |
| 388 | 108-IT | Maharashtra | Pr. CIT (C) 3, Mumbai | The Board of Control for Cricket in India | 2008-09; 2010-11 | 137.41 |
| 389 | 118-IT | Madhya Pradesh | Pr. CIT(Central), Bhopal | Chugh Housing and Developers | 2008-09; 2009-10 | 58.13 |
| Administration of tax concession/exemption/deduction-Irregular exemptions/deductions/reliefs given to Trusts/ Firms/Societies | | | | | | |
| 390 | 11-IT | Maharashtra | Pr. CIT-3, Nagpur | Sukhkarta Developers and Builders | 2011-12; 2012-13 | 93.00 |
| 391 | 34-IT | Uttarakhand | Pr. CIT, Dehradun | KBG Industries | 2012-13 | 41.42 |
| 392 | 63-IT | Maharashtra | Pr. CIT (C), Pune | Ravi Developments | 2009-10; 2010-11 | 282.62 |
| 393 | 70-IT | Bihar | Pr. CIT-II, Patna | M/s Aishwarya Lifescience | 2013-14 | 14.40 |
| 394 | 100-IT | Tamil Nadu | CIT, Puducherry | NLC Indcoserve | 2010-11 | 26.62 |
| 395 | 109-IT | Maharashtra | CIT (Exemption), Mumbai | The Stock Exchange Investors Protection Fund | 2011-12 | 872.05 |
| 396 | 119-IT | Chhattisgarh | Pr. CIT, Bilaspur | Shri Shri Vidya Sagarji Maharaj Education Trust | 2011-12 | 68.83 |
| 397 | 130-IT | Himachal Pradesh | Pr. CIT, Shimla | M/s Himsar Technomers | 2012-13 | 18.04 |
| 398 | 131-IT | Gujarat | Pr. CIT-5, Ahmedabad | M/s Gujarat State Co. Op. Agriculture and Rural Development Bank Ltd. | 2010-11; 2012-13 | 375.14 |
| Administration of tax concession/exemption deduction-Irregular exemptions/deductions/reliefs given to individual | | | | | | |
| 399 | 59-IT | Kerala | Pr. CIT, Thiruvananthapuram | Sanjith Sadasivan | 2012-13 | 34.29 |
| 400 | 77-IT | Rajasthan | CIT-3, Jaipur | Bharat Mohan Raturi | 2013-14 | 26.25 |
| 401 | 94-IT | UT Chandigarh | Pr. CIT-2, Chandigarh | Arun Trehan | 2012-13 | 15.63 |
| 402 | 98-IT | Maharashtra | Pr. CIT 6, Mumbai | Vasundhara Karun Sanghi | 2011-12 | 70.30 |
| 403 | 99-IT | Rajasthan | Alwar | Rajendra Yadav | 2011-12 | 11.49 |
| 404 | 107-IT | Gujarat | Pr. CIT-5, Ahmedabad | Devendrasingh C. Vaghela | 2012-13 | 218.92 |
| 405 | 115-IT | UT Chandigarh | Pr. CIT-2, Chandigarh | Harvinder Singh Mavi | 2013-14 | 40.56 |
| Administration of tax concession/exemption deduction-Incorrect allowance of business expenditure | | | | | | |
| 406 | 3-IT | UT Chandigarh | Pr. CIT-2, Chandigarh | M/s Aggarwal Promoters | 2012-13 | 56.36 |
| 407 | 7-IT | Maharashtra | Pr. CIT-1, Kolhapur | Sangli District Central Coop Bank Ltd. | 2012-13 | 450.50 |
| 408 | 33-IT | Uttarakhand | Pr. CIT, Dehradun | Pradeep Nagrath | 2011-12 | 13.97 |

| Sl. No. | CAG DP No. | State | CIT Charge | Assessee Name | AY | Tax Effect (₹ in lakh) |
|--|------------|---------------|----------------------------|---|---|------------------------|
| 409 | 89-IT | West Bengal | Pr. CIT-12, Kolkata | M/s Calcutta Export Company | 2013-14 | 25.71 |
| 410 | 93-IT | UT Chandigarh | Pr. CIT-2, Chandigarh | Sukhdev Singh Patwari | 2012-13; 2013-14 | 74.10 |
| 411 | 105-IT | Gujarat | Pr. CIT-1, Rajkot | Raju Badriprasad Sharma | 2012-13 | 2,342.37 |
| 412 | 106-IT | Gujarat | Pr. CIT-1, Rajkot | Raju Badriprasad Sharma | 2012-13 | 120.96 |
| 413 | 112-IT | Bihar | Pr. CIT, Muzaffarpur | The Samastipur District Central Cooperative Bank Ltd., Samastipur | 2008-09 | 14.70 |
| 414 | 125-IT | Punjab | Pr. CIT (C), Ludhiana | Ankush Singla | 2013-14 | 29.93 |
| 415 | 132-IT | Assam | PCIT-Shillong | Tapesh Chandra Debnath | 2012-13 | 40.26 |
| Administration of tax concession/exemption deduction-Irregularities in allowing depreciation/business loss/capital loss | | | | | | |
| 416 | 1-IT | Rajasthan | Jaipur-3 | Central Cooperative Bank Ltd. | 2013-14 | 60.23 |
| 417 | 30-IT | Rajasthan | Ajmer | The Ajmer Urban Cooperative Bank Ltd. | 2009-10 | 40.18 |
| 418 | 31-IT | Jharkhand | Jamshedpur | Shadab Khan | 2011-12 | 22.94 |
| 419 | 57-IT | Rajasthan | CIT-Alwar | Narendra Kumar Modi | 2013-14 | 13.27 |
| 420 | 60-IT | Kerala | Pr. CIT, Thrissur | Kodungallur Town Cooperative Bank Ltd. No. 102 | 2012-13 | 518.09 |
| 421 | 82-IT | Maharashtra | Pr. CIT-19, Mumbai | Om Anand Exports | 2011-12 | 102.34 |
| 422 | 95-IT | Odisha | Pr. CIT, Cuttack | M/s Guru Maharaj Construction | 2012-13 | 53.20 |
| 423 | 101-IT | Bihar | Pr. CIT-Bhagalpur | The Khagaria District Central Cooperative Bank Ltd. | 2012-13 | 168.92 |
| 424 | 120-IT | Bihar | Pr. CIT-Bhagalpur | The Purnea District Central Cooperative Bank Ltd. Purnea | 2009-10; 2010-11 | 1461.73 |
| Income escaping assessments due to omissions-Incorrect classification and computation of capital gains | | | | | | |
| 425 | 16-IT | Rajasthan | Jaipur-2 | Rahul Kapur | 2012-13 | 41.06 |
| 426 | 74-IT | Gujarat | Pr. CIT-Central, Baroda | Shri Bharat D Patel | 2011-12 | 155.49 |
| 427 | 127-IT | Haryana | Pr. CIT (Central), Gurgaon | Sadhna Aggarwal | 2014-15 | 17.20 |
| Income escaping assessments due to omissions-Incorrect computation of Income | | | | | | |
| 428 | 20-IT | West Bengal | PCIT Central-2 | Kanika Maity | 2012-13 | 113.92 |
| 429 | 21-IT | West Bengal | Pr. CIT Central-2 | Anukul Maiti | 2012-13 | 101.92 |
| 430 | 62-IT | Maharashtra | Pr. CIT-3, Pune | Shriram Jawahar Shetkari Sahakari Sakhar Udyog | 2011-12 | 335.02 |
| 431 | 75-IT | Gujarat | Pr. CIT-II, Rajkot | Girishbhai R Tanti | 2011-12 | 702.66 |
| 432 | 88-IT | Maharashtra | CIT Ex Mumbai | Mumbai Cricket Association | 2011-12 | 104.48 |
| Income escaping assessments due to omissions-Omissions in implementing provisions of TDS/TCS | | | | | | |
| 433 | 68-IT | Jharkhand | Patna | Vijay Prasad | 2012-13 | 39.59 |
| 434 | 69-IT | Bihar | Pr. CIT-II, Patna | M/s Nandlal and Company, Patna | 2012-13 | 118.95 |
| 435 | 86-IT | Jharkhand | Patna | Sachidanand Prasad | 2012-13 | 84.90 |
| Income escaping assessments due to omissions-Non/short levy of Wealth Tax | | | | | | |
| 436 | 1-WT | Karnataka | PCIT-Central, Bengaluru | K. Nagesh Reddy | 2009-10; 2010-11; 2011-12; 2012-13; 2013-14 | 24.80 |
| 437 | 2-WT | West Bengal | Pr. CIT-11, Kolkata | Rishi Jain | 2013-14 | 2.33 |
| 438 | 3-WT | West Bengal | Pr. CIT Central-1, Kolkata | Subhash Kumar Agarwala | 2013-14 | 2.02 |

| Sl. No. | CAG DP No. | State | CIT Charge | Assessee Name | AY | Tax Effect (₹ in lakh) |
|--|------------|----------------------------|-------------------------------|----------------------------------|---|------------------------|
| 439 | 4-WT | West Bengal | Pr. CIT Central-1, Kolkata | K. Kalpana Industries India Ltd. | 2009-10; 2010-11; 2011-12; 2012-13 | 5.29 |
| 440 | 5-WT | West Bengal | Pr. CIT Central-1, Kolkata | Rita Agarwal | 2013-14 | 2.08 |
| 441 | 6-WT | West Bengal | Pr. CIT-5, Kolkata | Sarif Hossain | 2013-14 | 9.74 |
| Over-charge of tax/Interest-Over-charge of tax/interest | | | | | | |
| 442 | 6-IT | Uttar Pradesh | CIT Central, Lucknow | Hind Charitable Trust | 2010-11; 2012-13; 2013-14 | 418.80 |
| 443 | 9-IT | Delhi | CIT (Central)-2 | Devashish Apparels | 2013-14 | 25.66 |
| 444 | 23-IT | Madhya Pradesh | Pr. CIT (Central), Bhopal | M/s Signature Infrastructure | 2014-15 | 90.01 |
| 445 | 43-IT | Delhi | Pr. CIT-5 | Lalit Modi | 2013-14 | 30.58 |
| 446 | 45-IT | Madhya Pradesh | Pr. CIT (Central), Bhopal | Nitin Agrawal | 2014-15 | 180.44 |
| 447 | 113-IT | Uttar Pradesh | Pr. CIT-Exemption, Lucknow | Allahabad Development Authority | 2012-13 | 104.41 |
| 448 | 114-IT | Delhi | Pr. CIT-1 | Dharambir Singh | 2008-09 | 46.74 |
| 449 | 116-IT | Delhi | CIT (Intl. Taxn.)-2 | Karamjit S Jaiswal | 2006-07; 2007-08 | 227.92 |
| 450 | 117-IT | Delhi | Pr. CIT-11 | Rakesh Janghu | 2013-14 | 157.50 |
| 451 | 121-IT | Uttar Pradesh | Pr. CIT (Exemptions), Lucknow | Lucknow Development Authority | 2013-14 | 90.72 |
| 452 | 122-IT | Uttar Pradesh | Pr. CIT (Exemptions), Lucknow | Moradabad Development Authority | 2013-14 | 69.72 |
| 453 | 123-IT | Uttar Pradesh | Pr. CIT (Exemptions), Lucknow | UP Awas Evam Vikas Parishad | 2014-15 | 33.33 |
| 454 | 124-IT | Uttar Pradesh | Pr. CIT (Exemptions), Lucknow | UP Forest Corporation | 2012-13 | 26.09 |
| 455 | 42-IT | Delhi | Pr. CIT-V | Surender Modi | 2013-14 | 22.52 |
| 456 | 97-IT | Andhra Pradesh & Telangana | Pr. CIT-Central, Hyderabad | Leena Prasada Rao | 2013-14 | 541.79 |
| 457 | 104-IT | Tamil Nadu | CIT, Central-2, Chennai | Aravind Nandagopal | 2012-13 | 60.30 |

Appendix 2.4 (Reference: Paragraph 2.4.4)

| Category wise details of observations in respect of Draft Paragraphs sent to Ministry | | |
|--|--------------|------------------------------------|
| Sub category | Cases | Tax Effect (₹ in crore) |
| A. Quality of assessments | 168 | 843.66 |
| a. Arithmetical errors in computation of income and tax | 62 | 385.93 |
| b. Incorrect application of rate of tax, surcharge etc. | 17 | 48.42 |
| c. Non/short levy of interest/penalty for delay in submission of returns, delay in payment of tax etc. | 77 | 287.58 |
| d. Excess or irregular refunds/interest on refunds | 6 | 50.35 |
| e. Mistake in assessment while giving effect to appellate orders | 6 | 71.38 |
| B. Administration of tax concessions/exemptions/deductions | 185 | 1,867.41 |
| a. Irregular exemptions/deductions/reliefs given to Corporate | 19 | 166.45 |
| b. Irregular exemptions/deductions/reliefs given to Trusts/Firms/Societies | 9 | 17.92 |
| c. Irregular exemptions/deductions/reliefs given to individuals | 7 | 4.17 |
| d. Incorrect allowance of Business Expenditure | 60 | 510.36 |
| e. Irregularities in allowing depreciation/business losses/Capital losses | 90 | 1,168.51 |
| C. Income escaping assessment due to omissions | 48 | 1,008.44 |
| a. Under special provisions including MAT/Tonnage Tax etc. | 1 | 2.06 |
| b. Incorrect classification and Computation of Capital Gains | 7 | 9.74 |
| c. Incorrect Computation of Income | 19 | 150.29 |
| d. Omission in implementing provisions of TDS/TCS | 3 | 2.43 |
| e. Non/short levy of wealth tax | 6 | 0.46 |
| f. Unexplained investment/ cash credit | 4 | 799.78 |
| g. Incorrect estimation of Arm's Length Price | 8 | 43.68 |
| D. Others | 56 | 467.34 |
| Over charge of tax/interest | 56 | 467.34 |
| Total | 457 | 4,186.85 |

Appendix 2.5 (Reference: Paragraph 2.6.2)

| Cases where remedial action has become time barred in FY 2016-17 | | |
|---|--|--------------------------------|
| State | Audit observations where remedial action became time barred | |
| | Cases | Tax effect (₹ in crore) |
| Andhra Pradesh | 354 | 313.37 |
| Assam | 0 | 0.00 |
| Bihar | 91 | 4.02 |
| Chhattisgarh | 31 | 3.01 |
| Delhi | 4 | 0.24 |
| Goa | 0 | 0.00 |
| Gujarat | 147 | 138.35 |
| Haryana | 162 | 42.68 |
| Himachal Pradesh | 40 | 5.48 |
| Jammu & Kashmir | 25 | 12.21 |
| Jharkhand | 11 | 0.81 |
| Karnataka | 42 | 32.52 |
| Kerala | 0 | 0.00 |
| Madhya Pradesh | 84 | 26.09 |
| Maharashtra | 410 | 418.94 |
| Odisha | 171 | 102.96 |
| Punjab | 64 | 12.62 |
| Rajasthan | 52 | 14.57 |
| Tamil Nadu | 426 | 418.27 |
| UT Chandigarh | 13 | 1.55 |
| Uttarakhand | 7 | 1.06 |
| Uttar Pradesh | 109 | 89.06 |
| West Bengal | 0 | 0.00 |
| Total | 2,243 | 1,637.81 |

Appendix 2.6 (Reference Paragraph 2.7.2)

| Details of non-production of records during FY 2014-15 to FY 2016-17 | | | | | |
|--|-------------------------------------|------------------------------------|--|--|--|
| States | Records requisitioned in FY 2016-17 | Records not produced in FY 2016-17 | Percentage of records not produced in FY 2016-17 | Percentage of records not produced in FY 2015-16 | Percentage of records not produced in FY 2014-15 |
| Andhra Pradesh | 23,194 | 1,182 | 5.10 | N.A | 10.43 |
| Assam | 7,020 | 2 | 0.03 | 0.36 | 1.21 |
| Bihar | 2,372 | 196 | 8.26 | 14.05 | 13.42 |
| Chhattisgarh | 2,682 | 30 | 1.12 | 0.00 | 26.84 |
| Delhi | 41,347 | 7,691 | 18.60 | 23.20 | 24.81 |
| Goa | 915 | 55 | 6.01 | 2.79 | 0.39 |
| Gujarat | 25,900 | 1,073 | 4.14 | 2.71 | 6.43 |
| Haryana | 6,662 | 57 | 0.86 | 7.87 | 7.64 |
| Himachal Pradesh | 638 | 0 | 0.00 | 17.75 | 11.03 |
| Jammu & Kashmir | 1,851 | 3 | 0.16 | 1.39 | 16.01 |
| Jharkhand | 3,374 | 49 | 1.45 | 5.37 | 12.09 |
| Karnataka | 14,813 | 1,051 | 7.10 | 7.31 | 9.56 |
| Kerala | 9,287 | 289 | 3.11 | 11.36 | 11.76 |
| Madhya Pradesh | 12,186 | 1,688 | 13.85 | 17.56 | 20.06 |
| Maharashtra | 61,767 | 4,198 | 6.80 | 6.74 | 5.79 |
| Odisha | 3,995 | 377 | 9.44 | 29.36 | 9.78 |
| Punjab | 4,912 | 6 | 0.12 | 15.49 | 15.10 |
| Rajasthan | 15,841 | 1,261 | 7.96 | 6.38 | 8.75 |
| Tamil Nadu | 28,725 | 4,649 | 16.18 | 13.16 | 25.03 |
| UT Chandigarh | 2,260 | 68 | 3.01 | 45.90 | 41.49 |
| Uttarakhand | 1,736 | 11 | 0.63 | 21.35 | 0.69 |
| Uttar Pradesh | 24,799 | 861 | 3.47 | 4.86 | 3.11 |
| West Bengal | 27,256 | 2,026 | 7.43 | 5.30 | 7.01 |
| Total | 3,23,532 | 26,823 | 8.29 | 10.74 | 12.02 |