

# Appendices



## Appendix 1.1

### (Refer Para no. 1.2.1)

#### Assessment Process

**(a) Return of income:**

Section 139(4A) provides that every person who is in receipt of income derived from property held under trust or other legal obligation wholly for or charitable purposes or religious purposes, or in part only for such purposes; or income by way of voluntary contribution on behalf of such trust or institution for which he is taxable, must file a return of income, if such income (computed before allowing any exemption under Sections 11 and 12) exceeds the maximum amount not chargeable to income tax. Section 139(4C) provides for compulsory filing of return by the institutions, if income (before giving effect to the provisions of Section 10) exceeds the maximum amount not chargeable to income tax.

**(b) Summary processing {Section 143(1), 143(1A), 143(1B)}**

In summary assessment, ITRs are checked for arithmetical accuracy, internal consistency etc. During processing of ITRs, information provided by the assessee are cross checked with the information available in the ITD systems vide Form 26AS, Annual Information Report (AIR), tax credits in Online Tax Accounting System (OLTAS), previous processed returns etc. and necessary adjustments, if required are made by the system itself without calling for records and information from the assessee. Thus, summary processing is non-intrusive in nature. However, if the systems detect any mismatch of information, the assessee is intimated through a system-generated communication and subsequently assessee makes its submission through the system only. After processing, if there is any demand due from the assessee, it is intimated through system generated demand notices. In case of excess payment of tax, refunds are issued through the Refund Banker Scheme, except in some exceptional cases wherein refund is allowed in manual mode.

The Centralized Processing Centre – Income Tax Return (CPC-ITR), Bengaluru was meant for processing of electronically filed ITRs in an automated environment. Further, in order to bring all the business processes of the Department in automated environment and to provide all the services to the end-users through a 'Single Window Interface/departmental portal', the Department introduced a new application named Income Tax Business Application (ITBA) in year 2018. Post introduction of ITBA, the CPC-ITR application was integrated with this new application through interface and continued to be used for processing of ITRs along-with other additional functionalities such as computation of tax for scrutiny assessment/rectification etc.

**(c) Scrutiny Assessment**

The Income Tax Returns filed by the assessee are selected for detailed scrutiny through Computer Aided Scrutiny Selection (CASS). Some cases are also selected manually by the Assessing Officer as per CBDT guidelines. The Act provides for two types of regular scrutiny assessments: (a) Assessment under Section 143(3) which is framed after affording opportunity to the assessee and taking all relevant facts and responses of the assessee on record. (b) Assessment under Section 144 (Best Judgment Assessment) is framed when, despite notices, the assessee does not respond and forgoes the opportunities to file a response. In addition to the above, scrutiny block assessments are conducted in cases of search cases (Section 153A/153C).

In scrutiny assessment, the Assessing Officer (AO) retrieves all records and information related to the assessee available with the ITD and additionally calls for record and Information from the assessee to satisfy himself that no income has been unaccounted and tax has been computed correctly. The Act prescribes time lines for issue of notices and completion of assessment proceedings. The AO finalises the assessment proceedings.

**(d) Rectification of mistake**

After processing of ITRs, if any mistake is noticed by the Department the processed order is rectified *suo-moto* and in case, if a request is made by the assessee, the same is rectified by passing order under Section 154 through CPC-ITR, Bengaluru except in some exceptional cases where rectification order is passed by the jurisdictional AO.

**(e) Income escaping assessment**

If the AO has reason to believe that any income chargeable to tax has escaped assessment for any assessment year, he may assess or reassess such income and also any other income chargeable to tax which comes to his notice subsequently in the course of the reassessment subject to the provisions of the Act (Section 147).

**(f) Revision of orders**

The CIT/PCIT may direct the AO to enhance or modify an assessment, or to cancel an assessment and to do a fresh assessment, under Section 263/264 if he considers any order passed by the AO is erroneous, subject to provisions of the Act.


**(g) Appeal Process**

An aggrieved assessee can appeal to the Commissioner of Income Tax (Appeals) against the order of an AO, who shall comply with the directions given in the

appellate order. Further, appeal is also permitted to be made on questions of fact and law to the Income Tax Appellate Tribunal against the orders passed by appellate authorities. An appeal can be preferred to the High Court under Section 260A if any issue has not been considered or wrongly considered by the Appellate Tribunal and also to the Supreme Court under Section 261 in any case which the High Court certifies to be a fit one for appeal thereto.

**(h) Penalty**

In order to ensure compliance of the provisions of the Act and to have a deterrent effect for violations, the Act provides for exhaustive procedures for the imposition of penalty. Section 272A(2)(e) of the Act, provides that if any person fails to furnish the return of income which he is required to furnish under sub-Section (4A) or (4C) of Section 139 or to furnish it within the time allowed and in the manner required under those sub-Sections, he shall pay, by way of penalty, a sum of one hundred rupees for every day during which the failure continues.



## Appendix 2.1

(Refer Para no. 2.5 and 4.3.7.2)

### Non-Production of Top 200 cases of Audit Sample

Sl. No.	OFFICE	CIT Name	AY	Gross Receipt (₹ in crore)	Section under which assessed	Exemption granted (₹ in crore)
1	MUMBAI	Pr. CIT (Central )-1 Mumbai	2015-16	374.38	143(3)	335.08
2	MUMBAI	CIT (Exemption) Mumbai	2014-15	194.56	154	194.56
3	CHANDIGARH	CIT (Exemption) Chandigarh	2015-16	242.79	143(3)	238.18
4	BHUBANESWAR	CIT (Exemption) Hyderabad	2016-17	166.04	154	166.04
5	BHUBANESWAR	Pr. CIT -1 Bhubaneswar	2016-17	203.24	143(3)	203.24
6	AHMEDABAD	CIT (Exemption) Ahmedabad	2016-17	735.25	154	735.25
7	MUMBAI	CIT (Exemption) Pune	2015-16	174.44	143(3)	174.44
8	MUMBAI	CIT (Exemption) Pune	2016-17	350.61	143(3)	350.60
9	BANGALORE	CIT (Exemption) Bengaluru	2016-17	278.61	154	0.00
10	HYDERABAD	CIT (Exemption) Hyderabad	2016-17	199.86	154	0.00
11	MUMBAI	Pr. CIT (Central)-3, Mumbai	2015-16	2,174.51	143(3)	1,358.64
12	MUMBAI	Pr. CIT (Central)-3, Mumbai	2016-17	3,824.81	143(3)	840.01
13	MUMBAI	CIT (Exemption) Mumbai	2015-16	630.68	154	630.68
14	MUMBAI	Pr. CIT-21 Mumbai	2016-17	158.60	143(3)	158.60
15	BANGALORE	CIT (Exemption) Bengaluru	2016-17	264.36	154	0.00
16	HYDERABAD	CIT (Exemption) Hyderabad	2014-15	524.55	154	515.49
17	JAIPUR	CIT (Exemption) Jaipur	2014-15	201.58	154	201.58

### Appendix 3.1

{Refer Para no 3.3(i)}

**Status of action taken by the Department and Audit comments thereon in respect of follow-up audit of 'Exemptions to Charitable Trusts and Institutions' included in Chapter VI of the Compliance Audit Report No. 9 of 2019 (Direct Taxes)**

Sl. No.	Name of the Assessee	AY	Para no. of Report No. 9 of 2019	Gist of the audit observation	Tax effect (₹ in crore)	Action taken by the ITD and Audit comments thereon
<b>(i) Cases where the audit observations were accepted by the Ministry</b>						
1.	O <sub>1</sub> Foundation	2014-15	6.3	Income/ property of institutions were diverted to related group trust in contravention of provision of Section 13(1)(c)(ii).	24.61	Partially accepted by the Ministry and remedial action was taken under Section 143(3) read with Section 263 in December 2019. No further comments offered to the Ministry.
2.	P <sub>3</sub> Hospital	2014-15	6.8	Voluntary contribution including foreign currency donation was considered as corpus fund without specific direction of donor.	13.17	Partially accepted by the Ministry and remedial action was taken under Section 143(3) read with Section 263 in December 2019. No further comments offered to the Ministry.
3.	S <sub>1</sub> Sangh	2012-13 to 2014-15	6.9.2	The trust had not been applying income for charity and rather accumulating it by misusing the provision of accumulation.	-	Partially accepted by the Ministry and remedial action was taken under Section 263 in December 2019. No further comments offered to the Ministry.

**Appendix 3.2**

{Refer Para no 3.3(ii)(a)}

Status of action taken by the Department and Audit comments thereon in respect of follow-up audit of 'Exemptions to Charitable Trusts and Institutions' included in Chapter VI of the Compliance Audit Report No. 9 of 2019 (Direct Taxes)

<b>(ii) Cases where the audit observations were not accepted by the Ministry</b>						
<b>(a) Case where audit observation was not accepted by the Ministry and Audit offered no further comments to the Ministry</b>						
<b>Sl. No.</b>	<b>Name of the Assessee</b>	<b>AY</b>	<b>Para no. of Report No. 9 of 2019</b>	<b>Gist of the audit observation</b>	<b>Tax effect (₹ in crore)</b>	<b>Action taken by the ITD and Audit comments thereon</b>
1.	P <sub>2</sub> Foundation	2012-13	6.6.1	The assessee invested in shares of its group of companies, which is a prohibited mode under Section 13(1)(d)(iii) read with Section 11(5).	-	The Ministry did not accept the audit observation. No further comments offered to the Ministry. However, the Ministry need to review the continuity of exemption provisions for investment by such trusts prior to 1.6.1973.



## Appendix 3.3

{Refer Para no 3.3(ii)(b)}

Status of action taken by the Department and Audit comments thereon in respect of follow-up audit of 'Exemptions to Charitable Trusts and Institutions' included in Chapter VI of the Compliance Audit Report No. 9 of 2019 (Direct Taxes)

<b>(b) Cases where audit observations were not accepted by the Ministry and Audit did not accept the replies of the Ministry</b>						
Sl. No.	Name of the Assessee	AY	Para no. of Report No. 9 of 2019	Gist of the audit observation	Tax effect (₹ in crore)	Action taken by the ITD and Audit comments thereon
1.	M <sub>7</sub> Association	2014-15	6.9.1	ITD cancelled the registration of the trust but audit could not ascertain whether the Department taxed the accumulation on cancellation of registration.	-	The Ministry did not accept the audit observation. The reply of the Ministry was not tenable as per the provisions of Section 11(3) of the Income Tax Act, which stipulates that the accumulated income under Section 11(2) shall be deemed to the income of such person of the previous year in which it is applied for the purpose other than charitable or religious purposes. In view of the above, the Ministry was asked to reconsider its reply. Further reply was awaited. From field verification, Audit noticed that no further action was initiated by the Department (March 2022).
2.	M <sub>8</sub> Authority	2014-15	6.9.1	ITD cancelled the registration of the trust but audit could not ascertain whether the Department taxed the accumulation on cancellation of registration.	-	The Ministry did not accept the audit observation. The Ministry was asked to furnish the copy of Ministry's decision for accepting the High Court's decision in support of its reply, which was awaited. However, from field verification, Audit noticed from the Assessment order of AY 2016-17 that the assessment was completed by disallowing exemptions and assessing income as business income in December 2018. Also, it was

<b>(b) Cases where audit observations were not accepted by the Ministry and Audit did not accept the replies of the Ministry</b>						
Sl. No.	Name of the Assessee	AY	Para no. of Report No. 9 of 2019	Gist of the audit observation	Tax effect (₹ in crore)	Action taken by the ITD and Audit comments thereon
						mentioned in the assessment order that if deduction under Section 11 was allowed to the assessee in appeal, the exemptions will be allowed as per provisions of the Act.
3.	S <sub>6</sub> Authority	2014-15	6.9.1	ITD cancelled the registration of the trust but audit could not ascertain whether the Department taxed the accumulation on cancellation of registration.	-	<p>The Ministry did not accept the audit observation stating that registration of the trust has been cancelled after invoking the proviso to Section 2(15) vide order dated 27.03.2014. The assessee has filed an appeal before ITAT against the said order, which is pending for disposal. Exemption under Section 11 has been denied to the assessee from AY 2009-10 onwards.</p> <p>The Ministry was requested to furnish reply in respect of taxation of income accumulated or set apart under Section 11(2) for future application on charitable purpose as per provision of Section 11(3), which was awaited.</p> <p>However, from field verification, Audit noticed from the Assessment order of AY 2016-17 that the assessment was completed by disallowing exemptions and assessing income as business income in December 2018. Also, it was mentioned in the assessment order that if deduction under Section 11 was allowed to the assessee in appeal, the exemptions will be allowed as per provisions of the Act.</p>
4.	M <sub>5</sub> Corporation	2014-15	6.9.1	The Department has held the	-	The Ministry did not accept the audit observation stating that

<b>(b) Cases where audit observations were not accepted by the Ministry and Audit did not accept the replies of the Ministry</b>						
Sl. No.	Name of the Assessee	AY	Para no. of Report No. 9 of 2019	Gist of the audit observation	Tax effect (₹ in crore)	Action taken by the ITD and Audit comments thereon
				activities of the trust as non-charitable for the purpose of the Act, but the registration under Section 12A of these Trusts had not been cancelled.		Hon'ble Bombay High Court, vide its decision in case of Goa Industrial Development Corporation vs. CIT has held that merely because the activities of the appellant were covered under the proviso to Section 2(15), that by itself would not render activities of the appellant as non-genuine activities so as to entitle commissioner to exercise power under Section 12AA(3) to cancel registration. Hence, the cancellation was not justified. However, from field verification, Audit noticed that in respect of AY 2014-15, Hon'ble ITAT has dismissed the revenue appeal vide order dated 21.05.2021. Further, from the Assessment order of AY 2016-17 Audit noticed that the assessment was completed by disallowing exemptions and assessing income as business income in December 2018. Also, it was mentioned in the assessment order that if deduction under Section 11 was allowed to the assessee in appeal, the exemptions will be allowed as per provisions of the Act. The reply of the Ministry was awaited.
5.	M <sub>6</sub> Authority	2014-15	6.9.1	The Department has held the activities of the Trust as non-charitable for the purpose of the Act, but the registration under Section 12A	-	The Ministry did not accept the audit observation stating that Hon'ble Bombay High Court, vide its decision in case of Goa Industrial Development Corporation vs. CIT has held that merely because the activities of the appellant were covered under the proviso to Section

<b>(b) Cases where audit observations were not accepted by the Ministry and Audit did not accept the replies of the Ministry</b>						
Sl. No.	Name of the Assessee	AY	Para no. of Report No. 9 of 2019	Gist of the audit observation	Tax effect (₹ in crore)	Action taken by the ITD and Audit comments thereon
				of these Trusts had not been cancelled.		2(15), that by itself would not render activities of the appellant as non-genuine activities so as to entitle commissioner to exercise power under Section 12AA(3) to cancel registration. Hence, the cancellation was not justified. However, from field verification, Audit noticed that for AY 2014-15, the Hon'ble ITAT has allowed the assessee appeal vide order dated 23.11.2020. Further, from the Assessment order of AY 2016-17 Audit noticed that the assessment was completed by disallowing exemptions and assessing income as business income in December 2018. Also, it was mentioned in the assessment order that if deduction under Section 11 was allowed to the assessee in appeal, the exemptions will be allowed as per provisions of the Act. The reply of the Ministry was awaited.
6.	M <sub>4</sub> Corporation	2014-15	6.9.1	The Department has held the activities of the Trust as non-charitable for the purpose of the Act, but the registration under Section 12A of these Trusts had not been cancelled.	-	The Ministry did not accept the audit observation stating that Hon'ble Bombay High Court, vide its decision dated 20.01.2020, has held that where no findings had been recorded by Director that activities of assessee Trust were not genuine or that activities were not being carried out in accordance with objects of Trust, while cancelling the registration granted to assessee Trust on ground that it was directly hit by proviso to Section 2(15). Hence, the cancellation was not justified.

<b>(b) Cases where audit observations were not accepted by the Ministry and Audit did not accept the replies of the Ministry</b>						
Sl. No.	Name of the Assessee	AY	Para no. of Report No. 9 of 2019	Gist of the audit observation	Tax effect (₹ in crore)	Action taken by the ITD and Audit comments thereon
						However, from field verification, Audit noticed from the Assessment order of AY 2016-17 that the assessment was completed by disallowing exemptions and assessing income as business income in December 2018. The reply of the Ministry was awaited.
7.	N7 Trust	2014-15	6.9.1	The Department has held the activities of the Trust as non-charitable for the purpose of the Act, but the registration under Section 12A of these Trusts had not been cancelled.	-	The Ministry did not accept the audit observation stating that Hon'ble Bombay High Court, vide its decision dated 20.01.2020, has held that where no findings had been recorded by Director that activities of assessee Trust were not genuine or that activities were not being carried out in accordance with objects of Trust, while cancelling the registration granted to assessee Trust on ground that it was directly hit by proviso to Section 2(15). Hence, the cancellation was not justified. However, from field verification, Audit noticed that for AY 2014-15, the Hon'ble ITAT has allowed the assessee appeal in respect of exemptions vide order dated 11.01.2021. Further, from the Assessment order of AY 2016-17 Audit noticed that the assessment was completed by disallowing exemptions and assessing income as business income in November 2018. The AO also mentioned in the assessment order that in the earlier years, the income of the assessee had been treated to be not charitable and exemption

<b>(b) Cases where audit observations were not accepted by the Ministry and Audit did not accept the replies of the Ministry</b>						
Sl. No.	Name of the Assessee	AY	Para no. of Report No. 9 of 2019	Gist of the audit observation	Tax effect (₹ in crore)	Action taken by the ITD and Audit comments thereon
						under Section 11 had been denied for which the assessee was in appeal. The reply of the Ministry was awaited.
8.	N <sub>5</sub> Fund	2014-15	6.9.1	The Department has held the activities of the Trust as non-charitable for the purpose of the Act, but the registration under Section 12A of these Trusts had not been cancelled.	-	The Ministry did not accept the audit observation stating that Hon'ble Bombay High Court, vide its decision in case of Goa Industrial Development Corporation vs. CIT has held that merely because the activities of the appellant were covered under the proviso to Section 2(15), that by itself would not render activities of the appellant as non-genuine activities so as to entitle commissioner to exercise power under Section 12AA(3) to cancel registration. Hence, the cancellation was not justified. However, from field verification, Audit noticed that for AY 2014-15, the appeal of the assessee is pending before CIT (Appeals). Further, Audit noticed from the Assessment order of AY 2016-17 that the assessment was completed by disallowing exemptions and assessing income as business income in December 2018. Also, it was mentioned in the assessment order that if deduction under Section 11 was allowed to the assessee in appeal, the exemptions will be allowed as per provisions of the Act. The reply of the Ministry was awaited.
9.	T <sub>8</sub> Fund	2014-15	6.9.1	The Department has held the activities of the	-	The Ministry did not accept the audit observation stating that Hon'ble Bombay High Court, vide

<b>(b) Cases where audit observations were not accepted by the Ministry and Audit did not accept the replies of the Ministry</b>						
Sl. No.	Name of the Assessee	AY	Para no. of Report No. 9 of 2019	Gist of the audit observation	Tax effect (₹ in crore)	Action taken by the ITD and Audit comments thereon
				Trust as non-charitable for the purpose of the Act, but the registration under Section 12A of these Trusts had not been cancelled.		its decision dated 20.01.2020, has held that where no findings had been recorded by Director that activities of assessee Trust were not genuine or that activities were not being carried out in accordance with objects of Trust, while cancelling the registration granted to assessee Trust on ground that it was directly hit by proviso to Section 2(15). Hence, the cancellation was not justified. However, from field verification, Audit noticed that for AY 2014-15, the appeal of the assessee is pending before CIT (Appeals). Further, Audit noticed from the Assessment order of AY 2016-17 that the assessment was completed by disallowing exemptions and assessing income as business income in December 2018. The reply of the Ministry was awaited.
10.	S7 Society	2014-15	6.9.1	The Department has held the activities of the Trust as non-charitable for the purpose of the Act, but the registration under Section 12A of these Trusts had not been cancelled.	-	The Ministry did not accept the audit observation stating that Hon'ble Bombay High Court, vide its decision dated 20.01.2020, has held that where no findings had been recorded by Director that activities of assessee Trust were not genuine or that activities were not being carried out in accordance with objects of Trust, while cancelling the registration granted to assessee Trust on ground that it was directly hit by proviso to Section 2(15). Hence, the cancellation was not justified.

<b>(b) Cases where audit observations were not accepted by the Ministry and Audit did not accept the replies of the Ministry</b>						
Sl. No.	Name of the Assessee	AY	Para no. of Report No. 9 of 2019	Gist of the audit observation	Tax effect (₹ in crore)	Action taken by the ITD and Audit comments thereon
						However, from field verification, Audit noticed that for the AY 2014-15 appeal of the assessee is pending before CIT (Appeals). Further, Audit noticed from the Assessment order of AY 2016-17 that the assessment was completed by disallowing exemptions and assessing income as business income in December 2018. Also, it was mentioned in the assessment order that if the assessee succeeds in appeal, the income was to be computed under Section 11. The reply of the Ministry was awaited.
11.	N <sub>2</sub> Institution	2014-15	6.9.1	The Department has held the activities of the Trust as non-charitable for the purpose of the Act, but the registration under Section 12A of these Trusts had not been cancelled.	-	The Ministry did not accept the audit observation stating that Hon'ble Bombay High Court, vide its decision dated 20.01.2020, has held that where no findings had been recorded by Director that activities of assessee Trust were not genuine or that activities were not being carried out in accordance with objects of Trust, while cancelling the registration granted to assessee Trust on ground that it was directly hit by proviso to Section 2(15). Hence, the cancellation was not justified. However, from field verification, Audit noticed that for AY 2014-15, the Hon'ble ITAT has allowed the assessee's appeal and remitted back issue to the CIT (Appeal) vide order dated 02.08.2019. Further, Audit noticed from the Assessment



<b>(b) Cases where audit observations were not accepted by the Ministry and Audit did not accept the replies of the Ministry</b>						
Sl. No.	Name of the Assessee	AY	Para no. of Report No. 9 of 2019	Gist of the audit observation	Tax effect (₹ in crore)	Action taken by the ITD and Audit comments thereon
						order of AY 2016-17 that the assessment was completed by disallowing exemptions and assessing income as business income in December 2018. Also, it was mentioned in the assessment order that if deduction under Section 11 was allowed to the assessee in appeal, the exemptions will be allowed as per provisions of the Act. The reply of the Ministry was awaited.
12.	N <sub>4</sub> Corporation	2014-15	6.9.1	The Department has held the activities of the Trust as non-charitable for the purpose of the Act, but the registration under Section 12A of these Trusts had not been cancelled.	-	The Ministry did not accept the audit observation stating that Hon'ble Bombay High Court, vide its decision dated 20.01.2020, has held that where no findings had been recorded by Director that activities of assessee Trust were not genuine or that activities were not being carried out in accordance with objects of Trust, while cancelling the registration granted to assessee Trust on ground that it was directly hit by proviso to Section 2(15). Hence, the cancellation was not justified. However, from field verification, Audit noticed that for AY 2014-15, assessee's appeal is pending before CIT (Appeals). Further, from the Assessment order of AY 2016-17 Audit noticed that the assessment was completed by disallowing exemptions and assessing income as business income in November 2018. The reply of the Ministry was awaited.
13.	T <sub>6</sub> Trust	2014-15	6.9.1	The Department has held the	-	The Ministry did not accept the audit observation stating that

<b>(b) Cases where audit observations were not accepted by the Ministry and Audit did not accept the replies of the Ministry</b>						
Sl. No.	Name of the Assessee	AY	Para no. of Report No. 9 of 2019	Gist of the audit observation	Tax effect (₹ in crore)	Action taken by the ITD and Audit comments thereon
				activities of the Trust as non-charitable for the purpose of the Act, but the registration under Section 12A of these Trusts had not been cancelled.		Hon'ble Bombay High Court, vide its decision dated 20.01.2020, has held that where no findings had been recorded by Director that activities of assessee Trust were not genuine or that activities were not being carried out in accordance with objects of Trust, while cancelling the registration granted to assessee Trust on ground that it was directly hit by proviso to Section 2(15). Hence, the cancellation was not justified. However, from field verification, Audit noticed that for AY 2014-15, Hon'ble ITAT has dismissed revenue appeal vide order dated 04.11.2020. Further, from the Assessment order of AY 2016-17 Audit noticed that the assessment was completed by disallowing exemptions and assessing income as business income in November 2018. The reply of the Ministry was awaited.
14.	N <sub>1</sub> Institution	2014-15	6.9.1	The Department has held the activities of the Trust as non-charitable for the purpose of the Act, but the registration under Section 12A of these Trusts had not been cancelled.	-	The Ministry did not accept the audit observation stating that Hon'ble Bombay High Court, vide its decision dated 20.01.2020, has held that where no findings had been recorded by Director that activities of assessee Trust were not genuine or that activities were not being carried out in accordance with objects of Trust, while cancelling the registration granted to assessee Trust on ground that it was directly hit by proviso to Section 2(15). Hence, the cancellation was not justified.

<b>(b) Cases where audit observations were not accepted by the Ministry and Audit did not accept the replies of the Ministry</b>						
Sl. No.	Name of the Assessee	AY	Para no. of Report No. 9 of 2019	Gist of the audit observation	Tax effect (₹ in crore)	Action taken by the ITD and Audit comments thereon
						<p>However, from field verification, Audit noticed that for AY 2014-15 the Hon'ble ITAT allowed the assessee appeal vide order dated 03.03.2021. Further, from the Assessment order of AY 2016-17 that the assessment was completed by disallowing exemptions and assessing income as business income in December 2018.</p> <p>The reply of the Ministry was awaited.</p>
15.	M <sub>1</sub> Board	2014-15	6.9.1	The Department has held the activities of the Trust as non-charitable for the purpose of the Act, but the registration under Section 12A of these Trusts had not been cancelled.	-	<p>The Ministry did not accept the audit observation stating that Hon'ble Bombay High Court, vide its decision in case of Goa Industrial Development Corporation vs. CIT has held that merely because the activities of the appellant were covered under the proviso to Section 2(15), that by itself would not render activities of the appellant as non-genuine activities so as to entitle commissioner to exercise power under Section 12AA(3) to cancel registration. Hence, the cancellation was not justified.</p> <p>However, from field verification, Audit noticed that for AY 2014-15, assessee's appeal is pending with CIT(A).from the Assessment order of AY 2016-17 that the assessment was completed by disallowing exemptions and assessing income as business income in November 2018. Also, it was mentioned in the assessment order that if deduction under Section 11 was</p>

<b>(b) Cases where audit observations were not accepted by the Ministry and Audit did not accept the replies of the Ministry</b>						
<b>Sl. No.</b>	<b>Name of the Assessee</b>	<b>AY</b>	<b>Para no. of Report No. 9 of 2019</b>	<b>Gist of the audit observation</b>	<b>Tax effect (₹ in crore)</b>	<b>Action taken by the ITD and Audit comments thereon</b>
						allowed to the assessee in appeal, the exemptions will be allowed as per provisions of the Act. The reply of the Ministry was awaited.

## Appendix 3.4

{Refer Para no 3.3. (iii)}

Status of action taken by the Department and Audit comments thereon in respect of follow-up audit of 'Exemptions to Charitable Trusts and Institutions' included in Chapter VI of the Compliance Audit Report No. 9 of 2019 (Direct Taxes)

iii) Cases where no reply was furnished by the Ministry						
Cases where the Ministry had not furnished any reply but the Department had taken/initiated remedial action or not accepted the audit observations.						
Sl. No.	Name of the Assessee	AY	Para no. of Report No. 9 of 2019	Gist of the audit observation	Tax effect (₹ in crore)	Action taken by the ITD and Audit comments thereon
1.	S <sub>13</sub> Society	2015-16	6.3.1	The assessee donated ₹ 80.00 crore to related party which was treated as application of income in contravention of provision of Section 13(1)(c)(ii).	27.19	<p>Reply was awaited from the Ministry.</p> <p>However, Audit noticed from field verification that CIT (E) Pune, while not accepting the audit observation, stated (September 2021) that assessee had not violated either 12<sup>th</sup> proviso of Section 10(23C)(vi) or provisions of Section 11(3) of IT Act as the donation of ₹ 80 crore had been made to Symbiosis Foundation, Indore (and not Symbiosis, Pune) and it was made out of revenue income earned by assessee trust during the year and not out of accumulated income of earlier years. Further, provisions of Section 13(3) gets attracted only when any benefit is ensured to the persons referred to in Section 13(3) of the Act.</p> <p>Since, no documentary evidence about treatment of said donation in books of Symbiosis Foundation, Indore and details of its Trustees/settlors had been</p>

iii) Cases where no reply was furnished by the Ministry						
Cases where the Ministry had not furnished any reply but the Department had taken/initiated remedial action or not accepted the audit observations.						
Sl. No.	Name of the Assessee	AY	Para no. of Report No. 9 of 2019	Gist of the audit observation	Tax effect (₹ in crore)	Action taken by the ITD and Audit comments thereon
						provided, therefore, Audit could not verify Department's contention.
2.	S <sub>12</sub> Trust	2015-16	6.3	The assessee diverted income of the property to the related trust/institution which was considered as application of income	8.61	<p>Reply was awaited from the Ministry.</p> <p>However, Audit noticed from field verification that CIT (E) Pune, while not accepting audit objection stated (September 2021) that the claim that the addition to fixed assets on account of gifts/donation of ₹ 25.34 crore has been claimed as application towards objects of the trusts out of accumulated income was factually incorrect. The statement and application of income towards objects of trusts clearly showed that the amount had been reduced/deducted from head of investment in Capital assets out of current income expenditure.</p> <p>The reply was not tenable as Audit contended that the assessee had gifted the properties as donation to another Trust and was making the adjustments towards the accumulated funds showing the expenditure in the current year under the Investments in capital assets. The breakup of the capital expenditure in the</p>

iii) Cases where no reply was furnished by the Ministry						
Cases where the Ministry had not furnished any reply but the Department had taken/initiated remedial action or not accepted the audit observations.						
Sl. No.	Name of the Assessee	AY	Para no. of Report No. 9 of 2019	Gist of the audit observation	Tax effect (₹ in crore)	Action taken by the ITD and Audit comments thereon
						computation of income shows that the additions to fixed assets Land and Building (other immovable properties) were inclusive of the value of the gifted property which was being adjusted against the old accumulation of funds under the respective earmarked funds of Land fund and Campus Building fund.
3.	P <sub>1</sub> Authority	2013-14	6.4	Exemptions was allowed to the assessee although activities were not charitable in nature in accordance with Section 2(15).	5.01	Reply was awaited from the Ministry.  However, Audit noticed from field verification that the CIT (Exemptions), Pune while not accepting audit objection stated (September'2021) that the Assessee authority is State Government run body under Article 243W of the constitution with a mandate to create PIMPRI CHINCHWAD new town with objectives of developing urban housing and infrastructure, regulating land use and constructions, providing leasehold plots for housing to citizens. These objects cannot be termed as 'activity in nature of trade, commerce or activity of rendering any service in relation to any trade, commerce or business.

<b>iii) Cases where no reply was furnished by the Ministry</b>						
Cases where the Ministry had not furnished any reply but the Department had taken/initiated remedial action or not accepted the audit observations.						
<b>Sl. No.</b>	<b>Name of the Assessee</b>	<b>AY</b>	<b>Para no. of Report No. 9 of 2019</b>	<b>Gist of the audit observation</b>	<b>Tax effect (₹ in crore)</b>	<b>Action taken by the ITD and Audit comments thereon</b>
4.	I <sub>3</sub> Foundation	2014-15 and 2015-16	6.4	Exemption was granted to the assessee although the activities of the Trust/Institution was not charitable in nature	7.22	Reply was awaited from the Ministry.  However, Audit noticed from field verification that CIT (E) Mumbai, while not accepting the audit observation, stated (December 2021) that the main object of the trust included relief of the poor, medical relief, education and other objects of general public utility including to uphold and promote the socio-economic welfare of the under-privileged Section of the society through education, free food among children etc. This clearly shows that supply of mid-day meals is in line with the objects of the Trusts.
5.	T <sub>7</sub> Trust	2009-10	6.5	ITD denied exemptions under Section 11, but allowed deductions for expenditure	4.16	Reply was awaited from the Ministry.  However, Audit noticed from field verification that CIT (E) Mumbai stated in July 2019 that the conclusion of Audit on the fact narrated in objection and tax effect were not acceptable, but there was certainly lack of verification on the part of AO. Therefore, remedial action under Section 263 was initiated by passing order dated 31.03.2019, directing the AO to verify various



iii) Cases where no reply was furnished by the Ministry						
Cases where the Ministry had not furnished any reply but the Department had taken/initiated remedial action or not accepted the audit observations.						
Sl. No.	Name of the Assessee	AY	Para no. of Report No. 9 of 2019	Gist of the audit observation	Tax effect (₹ in crore)	Action taken by the ITD and Audit comments thereon
						issue including the issues raised by Audit.
6.	S <sub>5</sub> Trust	2014-15	6.5	ITD denied exemptions under Section 11, but allowed deductions for expenditure	31.24	Reply was awaited from the Ministry. However, Audit noticed from field verification that remedial action was taken under Section 263 of the Act by restricting expenditure towards administrative expenses only.
7.	T <sub>6</sub> Trust	2009-10	6.5	ITD denied exemptions under Section 11, but allowed deductions for expenditure	10.85	Reply was awaited from the Ministry. However, Audit noticed from field verification, while not accepting the audit observation the DCIT (E)(HQ)(Judl.) Mumbai, stated (February 2020) that the expenses related to earning of income were required to be allowed. Further the CIT (Appeals) has allowed the exemptions to the assessee.
8.	T <sub>6</sub> Trust	2014-15	6.5	ITD denied exemptions under Section 11, but allowed deductions for expenditure	24.07	
9.	A <sub>1</sub> Foundation	2014-15	6.5	ITD denied exemptions under Section 11, but allowed deductions for expenditure	0.68	Reply was awaited from the Ministry. However, Audit noticed from field verification that CIT (E) Mumbai, while not accepting the audit observation, stated (February 2019) that the AO has denied the exemption of the assessee and treated the assessee's income as a business income and it has rightly been allowed the legitimate expenses. Hence, the assessee trust,

iii) Cases where no reply was furnished by the Ministry						
Cases where the Ministry had not furnished any reply but the Department had taken/initiated remedial action or not accepted the audit observations.						
Sl. No.	Name of the Assessee	AY	Para no. of Report No. 9 of 2019	Gist of the audit observation	Tax effect (₹ in crore)	Action taken by the ITD and Audit comments thereon
						being treated as business entity become eligible for deduction of expenditure towards taxes paid to local authority' and 'miscellaneous expenses and others' as per provisions of income tax. The reply was not tenable as exemption was not given as activities were assessed as business activity; therefore, to compute business income, related expenses shall only be allowable as provided in Chapter IV of the Act.
10	S <sub>5</sub> Trust	2013-14	6.5	ITD denied exemptions under Section 11, but allowed deductions for expenditure	31.12	Reply was awaited from the Ministry. However, Audit noticed from field verification that remedial action was taken under Section 154 of the Act in July 2018.
11.	B <sub>1</sub> Bourse	2013-14	6.5	ITD denied exemptions under Section 11, but allowed deductions for expenditure	0.60	Reply was awaited from the Ministry. However, Audit noticed from field verification that remedial action was taken under Section 154 of the Act in April 2019.
12.	J <sub>1</sub> Trust	2009-10 to 2014-15	6.6.1	The assessee invested in shares of its group of companies, which is a prohibited mode under Section 13(1)(d)(iii) read with Section 11(5). However, the registration of the	-	Reply was awaited from the Ministry. However, from field verification, Audit noticed that the Registration of the assessee was cancelled by PCIT 17, Mumbai vide order dated 31 October, 2019 with immediate effect.

iii) Cases where no reply was furnished by the Ministry						
Cases where the Ministry had not furnished any reply but the Department had taken/initiated remedial action or not accepted the audit observations.						
Sl. No.	Name of the Assessee	AY	Para no. of Report No. 9 of 2019	Gist of the audit observation	Tax effect (₹ in crore)	Action taken by the ITD and Audit comments thereon
				trusts was not reviewed.		
13.	N <sub>6</sub> Trust	2009-10 to 2014-15	6.6.1	The assessee invested in shares of its group of companies, which was a prohibited mode under Section 13(1)(d)(iii) read with Section 11(5). However, the registration of the Trusts was not reviewed.	-	Reply was awaited from the Ministry. However, from field verification, Audit noticed that the Registration of the assessee was cancelled by PCIT 17, Mumbai vide order dated 31 October, 2019 with immediate effect.
14.	T <sub>3</sub> Trust	2009-10 to 2014-15	6.6.1	The assessee invested in shares of its group of companies, which is a prohibited mode under Section 13(1)(d)(iii) read with Section 11(5). However, the registration of the Trusts was not reviewed.	-	Reply was awaited from the Ministry. However, from field verification, Audit noticed that the Registration of the assessee was cancelled by PCIT 17, Mumbai vide order dated 31 October, 2019 with immediate effect.
15.	T <sub>2</sub> Trust	2009-10 to 2014-15	6.6.1	The assessee invested in shares of its group of companies, which was a prohibited mode under Section 13(1)(d)(iii) read with Section 11(5). However, the registration of the Trusts was not reviewed.	-	Reply was awaited from the Ministry. However, from field verification, Audit noticed that the Registration of the assessee was cancelled by PCIT 17, Mumbai vide order dated 31 October, 2019 with immediate effect.
16.	S <sub>5</sub> Trust	2009-10 & 2011-12 to 2014-15	6.6.2	The assessee hold investment in modes other than those prescribed under	-	Reply was awaited from the Ministry. However, Audit noticed from field verification that remedial

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<b>iii) Cases where no reply was furnished by the Ministry</b>						
Cases where the Ministry had not furnished any reply but the Department had taken/initiated remedial action or not accepted the audit observations.						
<b>Sl. No.</b>	<b>Name of the Assessee</b>	<b>AY</b>	<b>Para no. of Report No. 9 of 2019</b>	<b>Gist of the audit observation</b>	<b>Tax effect (₹ in crore)</b>	<b>Action taken by the ITD and Audit comments thereon</b>
				Section 11(5) but there was nothing on record to show that the investments were made from corpus /income of the Trusts as on 1.6.1973 or before.		action was taken under Section 263 of the Act for the AY 2014-15.
17.	S <sub>4</sub> Trust	2009-10 to 2014-15	6.6.2	The assessee hold investment in modes other than those prescribed under Section 11(5) but there was nothing on record to show that the investments were made from corpus /income of the trusts as on 1.6.1973 or before.	-	Reply was awaited from the Ministry. However, Audit noticed from field verification that remedial action was taken under Section 263 of the Act for the AY 2014-15.
18.	T <sub>7</sub> Trust	2009-10 & 2011-12 to 2014-15	6.6.2	The assessee hold investment in modes other than those prescribed under Section 11(5) but there was nothing on record to show that the investments were made from corpus /income of the Trusts as on 1.6.1973 or before.	-	Reply was awaited from the Ministry. However, Audit noticed from field verification that DCIT (E) 2(1), Mumbai has taken remedial action for AY 2014-15 by passing order under 143(3) read with Section 263 in December 2019. Further, for AY 2013-14 remedial action initiated by issuing notice under Section 148 on 17.03.2020.
19.	T <sub>1</sub> Trust	2009-10 to 2014-15	6.7	The exemption granted based on the order of CBDT dated 10 November 2015 was irregular as the reversal of earlier	-	Reply was awaited from the Ministry. However, Audit noticed from field verification, while not accepting the audit observation the Addl.

<b>iii) Cases where no reply was furnished by the Ministry</b>						
Cases where the Ministry had not furnished any reply but the Department had taken/initiated remedial action or not accepted the audit observations.						
<b>Sl. No.</b>	<b>Name of the Assessee</b>	<b>AY</b>	<b>Para no. of Report No. 9 of 2019</b>	<b>Gist of the audit observation</b>	<b>Tax effect (₹ in crore)</b>	<b>Action taken by the ITD and Audit comments thereon</b>
				rejected order was erroneous since the Board has no power to review its own earlier rejected order. Further, after the CBDT passed the order, the approach adopted by the AO in granting exemption for different AYs was not consistent as AO granted exemption by passing order under Section 143(3) read with Section 147 in March 2016 for AY 2009-10 and under Section 154 in December 2015 for AY 2011-12 and AY 2012-13.		CIT (E) Range-2, Mumbai, stated (March 2020) that the foreign remittance were approved by the CBDT order dated 10.11.2015 even for the previous year with effect from AY 2009-10 onwards.

**Appendix 4.1**

(Refer Para no 4.1.1)

**State wise distribution of Trusts/Institutions claiming exemption**

State-wise distribution of Trust/Institution claimed exemption from AY 2014-15 to AY 2017-18							
Sl. No.	Name of the State	No. of cases (Assessment Year wise)					Percentage of Total population
		2014-15	2015-16	2016-17	2017-18	Total cases	
1	Andhra Pradesh & Telangana	7,034	8,562	10,052	9,854	35,502	5
2	Bihar	3,351	3,152	3,844	3,381	13,728	2
3	Chandigarh	1,662	2,049	2,156	2,247	8,114	1
4	Chhattisgarh	960	984	1,132	1,179	4,255	1
5	Delhi	12,479	13,135	14,441	14,498	54,553	8
6	Goa	671	706	842	855	3,074	0
7	Gujarat	22,813	23,576	26,255	25,256	97,900	14
8	Haryana	3,078	3,964	4,911	4,879	16,832	2
9	Himachal Pradesh	793	902	1,053	1,035	3,783	1
10	Jammu and Kashmir	413	553	653	653	2,272	0
11	Jharkhand	1,833	1,806	1,977	1,886	7,502	1
12	Karnataka	10,256	10,978	12,429	12,599	46,262	7
13	Kerala	5,480	6,060	6,888	7,118	25,546	4
14	Madhya Pradesh	3,582	4,277	5,128	5,087	18,074	3
15	Maharashtra	24,310	27,382	31,654	31,898	1,15,244	17
16	North Eastern States	748	969	1,279	1,144	4,140	1
17	Odisha	2,059	2,227	2,549	2,469	9,304	1
18	Punjab	2,211	2,894	3,335	3,217	11,657	2
19	Rajasthan	7,304	9,023	10,453	10,098	36,878	5
20	Tamil Nadu & Puducherry	15,025	17,681	20,867	20,739	74,312	11
21	Uttar Pradesh	10,267	11,672	14,084	13,940	49,963	7
22	Uttarakhand	1,758	1,885	2,280	2,209	8,132	1
23	West Bengal	9,396	10,434	11,290	10,864	41,984	6
<b>Total</b>		<b>1,47,483</b>	<b>1,64,871</b>	<b>1,89,552</b>	<b>1,87,105</b>	<b>6,89,011</b>	<b>100</b>

**Appendix 4.2**

(Refer Para no 4.1.5)

**Number of Summary and Scrutiny cases**

Break-up of total population on the basis of types of assessment							
AY	Total Cases	Summary Cases		Scrutiny cases		Others <sup>@</sup>	
		No. of cases	Percentage of total cases of the year	No. of cases	Percentage of total cases of the year	No. of cases	Percentage of total cases of the year
2014-15	1,47,483	1,34,450	91.2	1,000	0.7	12,033	8.1
2015-16	1,64,871	1,50,534	91.3	7,071	4.3	7,266	4.4
2016-17	1,89,552	1,65,214	87.2	17,143	9.1	7,195	3.7
2017-18	1,87,105	1,79,707	96.0	#	NA	7,398	4.0
<b>Total</b>	<b>6,89,011</b>	<b>6,29,905</b>	<b>91.4</b>	<b>25,214</b>	<b>3.7</b>	<b>33,892</b>	<b>4.9</b>
# Data of Scrutiny assessment cases for AY 2017-18 was not available during the period of audit. @ Others include Rectification cases, Revision cases and cases of Order giving effect to Appellate orders.							

## Appendix 4.3

(Refer Para no 4.1.6)

## Returned and Assessed Income

Distribution of total population on the basis of returned income and assessed income							
AY			2014-15	2015-16	2016-17	2017-18	Total
Returned Income	Less than ₹ zero	Scrutiny	1	0	0	0	1
		Summary	334	0	0	0	334
		Others <sup>#</sup>	37	0	0	0	37
		<b>Total</b>	<b>372</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>372</b>
	Equal to ₹ zero	Scrutiny	712	5,826	15,838	0	22,376
		Summary	98,770	1,11,324	1,20,672	1,39,840	4,70,606
		Others <sup>#</sup>	8,429	4,607	4,927	1,006	18,969
		<b>Total</b>	<b>1,07,911</b>	<b>1,21,757</b>	<b>1,41,437</b>	<b>1,40,846</b>	<b>5,11,951</b>
	More than ₹ zero and upto ₹ 50 lakh	Scrutiny	283	1,031	1,403	0	2,717
		Summary	35,256	39,120	44,457	39,289	1,58,122
		Others <sup>#</sup>	3,516	2,556	2,100	6,377	14,549
		<b>Total</b>	<b>39,055</b>	<b>42,707</b>	<b>47,960</b>	<b>45,666</b>	<b>1,75,388</b>
	More than ₹ 50 lakh and upto ₹ one crore	Scrutiny	6	73	29	0	108
		Summary	55	42	44	202	343
		Others <sup>#</sup>	18	25	14	10	67
		<b>Total</b>	<b>79</b>	<b>140</b>	<b>87</b>	<b>212</b>	<b>518</b>
	More than ₹ one crore	Scrutiny	11	172	18	0	201
		Summary	35	48	41	376	500
		Others <sup>#</sup>	20	47	9	5	81
		<b>Total</b>	<b>66</b>	<b>267</b>	<b>68</b>	<b>381</b>	<b>782</b>
Assessed Income	Less than ₹ zero	Scrutiny	0	0	0	0	0
		Summary	0	0	0	0	0
		Others <sup>#</sup>	20	0	0	0	20
		<b>Total</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20</b>
	Equal to ₹ zero	Scrutiny	715	5,828	13,989	0	20,532
		Summary	80,140	96,793	1,02,462	1,18,260	3,97,655
		Others <sup>#</sup>	8,020	4,141	2,413	859	15,433
		<b>Total</b>	<b>88,875</b>	<b>1,06,762</b>	<b>1,18,864</b>	<b>1,19,119</b>	<b>4,33,620</b>
	More than ₹ zero and upto ₹ 50 lakh	Scrutiny	281	1,026	2,571	0	3,878
		Summary	52,445	52,451	60,838	54,692	2,20,426
		Others <sup>#</sup>	3,860	2,859	3,692	6,484	16,895
		<b>Total</b>	<b>56,586</b>	<b>56,336</b>	<b>67,101</b>	<b>61,176</b>	<b>2,41,199</b>
	More than ₹ 50 lakh and upto ₹ one crore	Scrutiny	6	73	292	0	371
		Summary	899	560	890	2170	4,519
		Others <sup>#</sup>	57	92	400	23	572
		<b>Total</b>	<b>962</b>	<b>725</b>	<b>1582</b>	<b>2193</b>	<b>5462</b>
	More than ₹ one crore	Scrutiny	11	175	436	0	622
		Summary	966	730	1,024	4585	7305
		Others <sup>#</sup>	63	143	545	32	783
		<b>Total</b>	<b>1,040</b>	<b>1,048</b>	<b>2,005</b>	<b>4,617</b>	<b>8,710</b>
<b>Total Cases</b>			<b>1,47,483</b>	<b>1,64,871</b>	<b>1,89,552</b>	<b>1,87,105</b>	<b>6,89,011</b>

<sup>#</sup> Others include Rectification cases, Revision cases and cases of Order giving effect to Appellate orders.



## Appendix 4.4

(Refer Para no 4.3.1)

### Region and type of assessment-wise breakup of audit sample

Region-wise breakup of audit sample on the basis of type of assessment				
Name of the State	Total number of Assessment cases			
	Scrutiny	Summary	Others	Total
Andhra Pradesh, Telangana	228	4	173	405
Bihar	44	1	18	63
Delhi	338	67	328	733
Gujarat	155	40	371	566
Jharkhand	46	2	20	68
Karnataka and Goa	293	93	264	650
Kerala	171	22	111	304
Madhya Pradesh and Chhattisgarh	144	62	233	439
Maharashtra	746	51	731	1528
North Eastern States	23	1	15	39
Odisha	65	21	49	135
Punjab, Haryana, Himachal Pradesh, Jammu and Kashmir	237	58	236	531
Rajasthan	174	31	201	406
Tamil Nadu	269	33	278	580
Uttar Pradesh, Uttarakhand	150	21	52	223
West Bengal	188	11	150	349
<b>Total</b>	<b>3,271</b>	<b>518</b>	<b>3,237</b>	<b>7,026</b>

## Appendix 4.5

(Refer Para no 4.3.9.6)

### Risk Analysis in summarily processed cases

Assessment Type and Exemptions and Foreign Contribution wise distribution of total population						
Type of Assessment (Scrutiny/ Summary/ Others)	Total Population		Exemptions Claimed		Foreign Contribution Received	
	No. of Cases	In per cent	Amount (₹ in crore)	In per cent	Amount (₹ in crore)	In per cent
Scrutiny	25,214	3.7	3,60,724.2	20.4	6,970.9	19
Summary	6,29,905	91.4	12,88,501.6	73.1	28,081.5	76
Others <sup>134</sup>	33,892	4.9	1,14,202.1	6.5	1,847.2	5
<b>Total</b>	<b>6,89,011</b>	<b>100</b>	<b>17,63,427.9</b>	<b>100</b>	<b>36,899.6</b>	<b>100</b>

<sup>134</sup> Others include Rectification cases, Revision cases and cases of Order giving effect to Appellate orders.

### Abbreviations

S. No.	Abbreviation	Description
1.	Act	Income Tax Act, 1961
2.	ACIT (E)	Assistant Commissioner of Income Tax (Exemption)
3.	ADG (Audit & Inspections)	Additional Director General (Audit & Inspections)
4.	AIR	Annual Information Report
5.	ALP	Arm's Length Price
6.	AO	Assessing Officer
7.	AOP	Association of Person
8.	AST	Assessment Information System
9.	AY	Assessment Year
10.	CASS	Computer Aided Scrutiny Selection
11.	CBDT	Central Board of Direct Taxes
12.	CCIT (E)	Chief Commissioner of Income Tax (Exemption)
13.	CIT (A)	Commissioner of Income Tax (Appeal)
14.	CIT(E)	Commissioner of Income Tax (Exemption)
15.	CSR	Corporate Social Responsibility
16.	CT	Corporate Tax
17.	Pr. DGIT (Systems)	Principal Director General of Income Tax (Systems)
18.	DCIT (E)	Deputy Commissioner of Income Tax (E)
19.	DRP	Dispute Resolution Panel
20.	DSIR	Department of Scientific and Industrial Research
21.	FCs	Foreign Contribution
22.	FCRA	Foreign Contribution Regulation Act
23.	FY	Financial Year
24.	IT	Income Tax
25.	ITAT	Income Tax Appellate Tribunal
26.	ITBA	Income Tax Business Application
27.	ITD	Income Tax Department
28.	ITO	Income Tax Officer
29.	ITO (E)	Income Tax Officer (Exemption)
30.	ITR/Return	Income Tax Return
31.	JCIT (E)	Joint Commissioner of Income Tax (Exemption)
32.	MAT	Minimum Alternate Tax
33.	MCA	Ministry of Corporate Affairs
34.	MHA	Ministry of Home Affairs
35.	MOP	Manual of Officer Order
36.	NEP	National Education Policy
37.	NMS	Non-filer Monitoring System
38.	NPE	National Policy on Education
39.	OLTAS	Online Tax Accounting System
40.	PA	Performance Audit
41.	PAC	Public Account Committee

<b>S. No.</b>	<b>Abbreviation</b>	<b>Description</b>
42.	PAN	Permanent Account Number
43.	Pr. CIT (E)	Principal Commissioner of Income Tax (Exemption)
44.	Pr. CCIT	Principal Chief Commissioner of Income Tax
45.	Rules	Income Tax Rules, 1962
46.	RWS	Read with Section
47.	SDT	Specified Domestic Transaction
48.	SOP	Standard Operating Procedure
49.	TCS	Tax Collected at Source
50.	TDS	Tax Deducted at Source
51.	TEP	Tax Evasion Petitions
52.	TP	Transfer Pricing
53.	TPO	Transfer Pricing Office
54.	WIP	Work in Progress