

Appendices

Appendix 1
(Refer Para 1.4)
Legal framework

MAT was introduced by the Finance Act, 1987, by inserting section 115J in the Income-tax Act, 1961 effective from assessment year 1987-88, which was withdrawn by Finance Act, 1990 w.e.f. assessment year 1990-91 by making section 115J as non-operative. MAT reintroduced by the Finance Act, 1996 under section 115JA with effect from 1 April 1997, was made non-operative with effect from 1 April 2000. New section 115JB, in its current format, was introduced by Finance Act, 2000 with effect from assessment year 2001-02. Provisions relating to MAT are briefly discussed as under:

Section	Brief of the provisions
115JAA(1A)	Where tax is paid under sub-section 115JB(1) for any assessment year from AY 2006-07 ⁸⁹ onwards, credit in respect of tax so paid shall be allowed to the assessee without allowing any interest on tax credit
115JAA(2) & (2A)	The tax credit to be allowed under sub-section 115JA(1) and 115JA(1A) shall be the difference of the tax paid for any assessment under sub-section 115JA(1) and 115JB(1) respectively and the amount of tax payable under normal provisions of the Act
115JAA(3A)	The amount of tax credit shall not be allowed to carry forward beyond tenth assessment year immediately succeeding the assessment year in which tax credit becomes allowable
115JAA(4)	The tax credit shall be allowed to set-off in a year when tax is payable under normal provisions of the Act
115JAA(5)	Set off in respect of the brought forward tax credit shall be allowed for any assessment year to the extent of the difference between the tax under normal provisions of the Act in that year and the tax which would have been payable under sub-section 115JA(1) or 115JB(1), as the case may be, in that year
115JAA(6)	If as a result of an order under section 143(3), section 144, section 147, section 154, section 155, section 245D(4), section 250, section 254, section 260, section 262, section 263 or section 264, the amount of tax payable is reduced or increased, as the case may be, the amount of tax credit allowed shall also be increased or reduced accordingly
115JAA(7)	In case of conversion of a private company or unlisted public company into a LLP, the provisions of this section shall not apply to the successor LLP
115JB(1)	If for any assessment year tax payable under normal provisions of the Act is less than the MAT on its book profit, such book profit shall be deemed to be the total income and MAT shall be levied accordingly
115JB(2)	Every company shall prepare its P&L account in accordance with the provisions of Part II of Schedule VI to the Companies Act, 1956(Schedule III of the Companies Act, 2013); Or Companies, to which the proviso to sub-section (2) of section 211 of the Companies Act, 1956 is applicable, shall, prepare its P&L account in accordance with the provisions of the Act governing such company. While preparing annual accounts

⁸⁹ MAT credit w.r.t tax paid on book profit under section 115JA will be available for set off upto AY 2005-06

	<p>including P&L account for MAT purpose, the accounting policies; the accounting standards adopted for preparing such accounts and the method and rates adopted for calculating the depreciation shall be the same as have been adopted for the purpose of preparing such accounts and laid before the company at its annual general meeting. These requirements apply even where the company adopts a financial year different from the previous year under the Income-tax Act.</p>
Explanation 1 (book profit)	<p>For the purpose of MAT 'book profit' means the net profit as shown in the P&L account prepared under sub-section 115JB(2), as increased by –</p> <ul style="list-style-type: none"> (a) the amount of income tax paid or payable including surcharge, education cess & secondary and higher education cess, the amount of any tax under section 115-O and any interest chargeable under Income tax Act, and the provision therefore; or (b) the amounts carried to any reserves, by whatever name called[other than reserve specified under section 33AC]; or (c) the amounts set aside for meeting unascertained liabilities; or (d) the amount by way of provision for losses of subsidiary companies; or (e) the amount of dividends paid or proposed; or (f) the amounts of expenditure relatable to any income to which section 10 {other than(38) thereof} or section 11 or section 12 apply; or (g) the amount of depreciation on account of revaluation w.e.f 2007-08, (h) the amount of deferred tax and provision therefor, (i) the amounts set aside as provision for diminution in the value of any asset, (j) the amount standing in the revaluation reserve relating to revalued asset on the retirement or disposal of such asset, <p>if any amount referred to in clause(a) to (i) is debited or amount referred to in clause (j) is not credited to the P&L account,</p>
Explanation 1 (book profit) contd.	<p>For the purpose of MAT 'book profit' means the net profit as shown in the P&L account prepared under sub-section 115JB(2), as reduced by –</p> <ul style="list-style-type: none"> (i) the amount withdrawn from any reserve or provision, if any such amount is credited to the P&L account; or (ii) the amount of income to which any provisions of section 10 {other than(38) thereof} or section 11 or section 12 apply, if any such amount is credited to the P&L account; or (iii) the amount of depreciation debited to P&L account other than on account of revaluation of assets; or (iv) the amount withdrawn from revaluation reserve and credited to the P&L account, other than depreciation on account of revaluation of assets; or (v) the amount of loss brought forward or unabsorbed depreciation, whichever is less as per books of accounts(loss shall not include depreciation); (vi) the amount of profits of sick industrial company till their net worth (which is negative) turns zero or positive; (vii) the amount of deferred tax, if credited to P&L account
Explanation 3	<p>Assessee has an option, prior to AY 2012-13, to prepare its P&L account either in accordance with the provisions of Part II and Part III of Schedule VI to the Companies Act, 1956 or in accordance with the provisions of the Act governing such company</p>

115JB(4)	Every company to which this section applies, shall furnish a report in Form No. 29B(Rule 40B of IT Rules, 1962) from an accountant certifying that the book profit has been computed in accordance with the provisions of section 115JB
115JB(5A)	The provisions of section 115JB shall not apply to a company engaged in life insurance business referred to in section 115B
115JB(6)	Provisions related to MAT shall not apply to the income accrued or arising from any business carried on, or services rendered, by an entrepreneur or a Developer, in a Unit or Special Economic Zone(applicable till AY 2011-12)
115JB(7) ⁹⁰	If assessee is a unit located in an International Financial Services Centre and derives its income solely in convertible foreign exchange, MAT shall be leviable at the rate nine per cent
115VO	Book profit or loss derived from activities of a tonnage tax scheme shall be excluded from book profit for MAT purpose

Tax rates over the period

Section	Period	Deemed Income	Tax ⁹¹
115 JA	A.Y. 1997-98 to 2000-01	30 percent of book profit	35%
115 JB	A.Y. 2001-02 to 2006-07	Adjusted Book Profit	7.5%
	A.Y. 2007-08 to 2009-10	Adjusted Book Profit	10%
	A.Y. 2010-11	Adjusted Book Profit	15%
	A.Y. 2011-12	Adjusted Book Profit	18%
	A.Y. 2012-13 onward	Adjusted Book Profit	18.5%

Relevant Judicial Decisions:

Case details	Citation of the decision	Gist
CIT vs. Apollo Tyres Ltd.	255 ITR 273 (SC) [2002]	AO does not have the power to recast the book profits as arrived in the financial statements except under certain conditions as provided in 115J. It means adjustments defined in the Act are exhaustive and AO can't make any adjustment beyond that specified in the Act.
Echjay Forgings Pvt. Ltd. Vs CIT	116 Taxman 322 (Bombay HC)	Provision for gratuity based on actuarial valuation is an ascertained liability and the same is an allowable reduction for computation of book profit for the purpose of MAT
Bharat Earth Movers vs. CIT	112 Taxman 61 (SC)	Provision for leave encashment is an ascertained liability which is an allowable reduction for computation of book profit for the purpose of MAT

⁹⁰ w.e.f AY 2017-18

⁹¹ SC, EC & SHEC leviable additionally at prescribed rates on MAT

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ACIT vs. B. Seenaiiah & Co. Projects Ltd. (ITAT Hyderabad)	37 Taxman 241 (2013)	Prior to AY 2016-17 share of profit from AOP or BOI, on which no income tax is payable under section 86 of the Act, shall not be reduced for computation of book profit
CIT vs. Veekaylal Investments Co.(P) Ltd.	249 ITR 597 (Bombay HC)	Capital gains not routed through P&L account should form part of Book Profits for the purposes of MAT
Vishwanath Fin Cap	(2007-TIOL-241-ITAT-DEL), (Delhi ITAT)	If accounts are not prepared in accordance with Part II and III of Schedule VI of Companies Act read with mandatory Accounting Standards 13, the AO was competent to re-cast the P&L account and re-compute the book profit for the purpose of Section 115JB of the Act
Dynamic Orthopaedics (P) Ltd. Vs. CIT	190 Taxman 288 (SC)	The apex court in the case of CIT vs. Malayali Manorama Co. Ltd. [2008] 300 ITR 251 held that there is no restriction imposed by the Act to claim depreciation as per IT Act in the P&L account(in other words consideration of depreciation as per IT Act for book profit). However, the apex court differed from its aforesaid judgment in this case and referred the matter to larger bench.
Rolta India Ltd. [2011]	330 ITR 470 (SC)	In the case of default assessee is liable to pay interest under section 234B on the tax calculated on book profits under section 115JA
SREI Infrastructures vs. Addl. CIT [Appeal no.	371.2012](Delhi HC)	Provision made for Debenture Redemption Reserve (DRR) is not an allowable deduction as it is a provision made out of profits and therefore it is a reserve and not provision for ascertained liability.
Raymond Ltd. Vs. CIT	21 Taxman.com 60 (Bombay HC) (2012)	Provision for Debenture Redemption Reserve (DRR) is an allowable deduction for computation of book profit

Important CBDT circulars and Instructions

Circular / Instruction No.	Contents of the Circular / Instruction
496 of 1987 dated 22-09-1987	CBDT in the context of erstwhile section 115J of the Act stated that the consolidated brought forward losses and unabsorbed depreciation upto immediate previous assessment year would be considered on cumulative basis for set off for computation of book profit.
13 of 2001 dated 9-11-2001	CBDT clarified that companies liable to pay Advance Tax under MAT and hence the provisions of interest under section 234B and 234C are also applicable
5 of 2009 dated 2-07-2009	CBDT prescribed the procedure to be followed in each and every case where relief/concessions were to be given to BIFR companies on the basis of SICA Act, 1985
3 of 2012 dated 12-06-2012	CBDT in the supplementary memorandum explained the official amendment moved in Finance Act, 2012 vide clause 48 that MAT was applicable even prior to AY 2013-14 in respect of Companies who do not prepare books of accounts as per Schedule VI of the Companies Act

18/2015 [F.NO.153/12/2015- TPL], DATED 23-12-2015	while completing pending assessments in relation to Foreign Companies, the decision of the Government as reflected in Press Release dated 24-9-2015 shall be given due consideration. The provisions of section 115JB shall not be applicable to a foreign company (including FII/FPI) prior to April 1, 2015
25 of 2015 dated 31-12-2015	CBDT clarified that where additions have been made under normal provisions and the tax liability is under MAT then penalty under section 271(1)(C) shall not be levied on additions made under normal provisions

Appendix 2
(Refer Para No: 1.5)
Sample size

Name of the State	Number of CIT charges	Total number. of assessment units	Units selected
Andhra Pradesh & Telangana	12	248	64
Bihar	4	50	22
Chhattisgarh	4	56	20
Delhi	12	179	89
Gujarat	12	236	48
Haryana	5	78	30
Himachal Pradesh	1	21	8
J&K	1	18	6
Jharkhand	5	76	28
Karnataka and Goa	13	133	64
Kerala	6	98	37
Madhya Pradesh	5	77	29
Maharashtra	12	179	89
North East Region	5	76	30
Odisha	4	58	23
Punjab	5	79	31
Rajasthan	5	82	34
Tamil Nadu	13	120	56
Uttar Pradesh	12	186	72
Uttarakhand	2	42	14
West Bengal	12	168	83
Total	150	2260	877

Appendix 3
(Refer Para No: 1.7)

Non production of records

State	Number of cases requisitioned	Number of cases produced	Number of cases not produced	Percentage of non production
Gujarat	1196	862	334	27.93
Rajasthan	794	755	39	4.91
Karnataka and Goa	1207	726	481	39.85
Tamil Nadu	1178	1176	2	0.00
Kerala	1050	1039	11	1.05
Delhi	1192	453	739	62.00
Chhattisgarh	298	298	0	0.00
Madhya Pradesh	330	328	2	0.60
Andhra Pradesh & Telangana	863	722	141	16.34
Odisha	308	247	61	19.81
West Bengal	550	550	0	0.00
North East region	170	170	0	0.00
Bihar	156	128	28	17.95
Jharkhand	105	105	0	0.00
Uttarakhand	169	169	0	0.00
Uttar Pradesh	394	394	0	0.00
Maharashtra	4336	2032	2304	53.14
Himanchal Pradesh	601	359	242	40.00
Jammu & Kashmir	206	206	0	0.00
Haryana	181	181	0	0.00
Punjab	393	393	0	0.00
Total	15677	11293	4384	27.96

Appendix 4

(Refer Para No: 2.4.1)

Income offered for tax under normal provision but not under MAT

Sr. No.	State	CIT Charge	Name of Assessee/PAN/ AYS	Tax Effect (₹ in lakh)
1	Andhra Pradesh & Telangana	Pr. CIT II, Hyderabad	Transmission Corporation of AP Ltd / AABCT0088P / AY 2010-11	1098.51
2	Andhra Pradesh & Telangana	Pr. CIT II, Hyderabad	Transmission Corporation of AP Ltd / AABCT0088P / AY 2011-12	1040.12
3	Assam	CIT 2, Guwahati	Shree Sanyeeji Ispat (P) Ltd / AAEC51798N / AY 2011-12	43.80
4	Assam	CIT Shillong	Hills Cement Co. Ltd / AABCH4787P / AY 2012-13	450.14
5	Assam	CIT 2, Guwahati	Assam Power Generation Corp Ltd. / AAFA4891F / AY 2013-14	526.36
6	Gujarat	CIT Gandhinagar	Gujarat State Land Development Corp. Ltd / AACCG2870P / AY 2012-13	48.03
7	Haryana	CIT Gurgaon	Valco Industries Ltd / AAACV5195J / AY 2011-12 and 2013-14	60.74
8	Karnataka	Pr. CIT (C) Bangalore	Rajesh Exports Ltd / AAACR8642N / AY 2013-14	1189.66
9	Karnataka	Pr. CIT (C) Bangalore	Rajesh Exports Ltd / AAACR8642N / AY 2014-15	626.13
10	Karnataka	Pr. CIT Mangalore	CPC Logistics Ltd, [Formerly Known As CPC (India) Ltd.] / AAAC6579J / AY 2006-07	80.91
11	Madhya Pradesh	Pr. CIT I, Indore	Nimbus Stock Invest Ltd / AADCR4275J / AY 2011-12	41.52
12	Maharashtra	Pr. CIT LTU, Mumbai	Nuclear Power Corporation Of India Ltd / AAACN3154F / AYs 2010-11 to 2013-14	1081.91
13	Maharashtra	Pr. CIT 8, Mumbai	Royal Western India Turf Club Ltd / AABCR8519H / AY 2013-14	87.63
14	Maharashtra	Pr. CIT 2, Mumbai	Tata Realty And Infrastructure Ltd / AACCT6242L / AY 2012-13	198.18
15	Maharashtra	Pr. CIT 2, Mumbai	Tata Realty And Infrastructure Ltd / AACCT6242L / AY 2013-14	254.74
16	West Bengal	Pr. CIT 1 Kolkata	West Bengal State Electricity Distribution Company Ltd./AAACW6953H/AY 2012-13	429.83
17	West Bengal	Pr. CIT 1 Kolkata	W B State Electricity Transmission Company Ltd./AAACW6952G/AY 2010-11	126.81
18	West Bengal	Pr. CIT 2 Kolkata	Laurel Securities (P) Ltd / AAACL4545J / AY 2011-12	24.83
	Total			7409.85

Appendix 5

(Refer Para No: 2.4.2)

Extraordinary/exceptional items not offered for tax under MAT

Sr. No.	State	Pr. CIT Charge	Name of Assessee/PAN/ AY	Tax Effect (₹ in lakh)
1	Andhra Pradesh & Telangana	Pr. CIT III, Hyderabad	Sai Rayalseema Paper Mills Pvt Ltd/ AADCS2203F / AY 2010-11	419.93
2	Andhra Pradesh & Telangana	Pr. CIT III, Hyderabad	Swarna Tollway Pvt Ltd / AAFC5282E / AY 2013-14	114.96
3	Andhra Pradesh & Telangana	Pr. CIT V, Hyderabad	Dharti Dredging & Infrastructure Ltd/ AABCD6612M/AY 2007-08	129.47
4	Andhra Pradesh & Telangana	Pr. CIT (C), Hyderabad	GVK Gautami Power Ltd/ AAACG7612D / AY 2011-12	37.04
5	Andhra Pradesh & Telangana	Pr. CIT (C), Hyderabad	Mumbai Waste Management Ltd/ AADCM0026A / AY 2007-08	70.61
6	Chhattisgarh	Pr. CIT 1, Raipur	Prime Ispat Ltd/ AADCP3179M /AY 2012-13	43.82
7	Gujarat	Pr. CIT 3, Baroda	Narmada Clean Tech Ltd/ AABCB4070D / AY 2013-14	48.24
8	Gujarat	Pr. CIT 3, Vadodara	Narmada Clean Tech Ltd/ AABCB4070D / AY 2013-14	326.48
9	Gujarat	Pr. CIT Gandhinagar	Gujarat State Water Resources Corp/ AAACG5588J/ AY 2013-14	37.39
10	Kerala	Pr. CIT Thiruvananthapuram	Muralaya Properties Pvt Ltd/AAFCM2710H/ AY 2013-14	117.27
11	Maharashtra	Pr. CIT 10, Mumbai	Parle Agro Pvt Ltd/ AABCP8416G / AY 2010-11	56.69
12	Maharashtra	Pr. CIT 7, Mumbai	Grand Founry Ltd/ AAACG2372E / AY 2013-14	188.38
13	Tamilnadu	Pr. CIT 1, Coimbatore	Sima Textile Processing Centre Ltd/ AAJCS5062N /AY 2013-14	322.18
14	Tamilnadu	Pr. CIT 2, Chennai	IT Expressway Ltd/ AABCI2550H /AY 2012-13	124.24
15	Tamilnadu	Pr. CIT 1, Coimbatore	Tulya Alloy Casting Ltd/AAACT7841B/AY 2012-13	86.73
16	Uttar Pradesh	Pr. CIT I, Lucknow	Jai Prakash Associates/ AABCB1562A / Y 2013-14	189.47
		Total		2312.9

Appendix 6

(Refer Para No: 2.4.3)

Treatment of profit/loss on sale of long term investment of amalgamating companies

Sr. No.	State	Pr. CIT Charge	Name of Assessee/ PAN/ AY	Tax Effect (₹ in lakh)
1	Andhra Pradesh & Telangana	Pr. CIT II, Hyderabad	Gati Ltd/ AABCG3709Q/ AY 2013-14	0
2	Maharashtra	Pr. CIT 2, Mumbai	Cable Corporation Of India Ltd/AAACC2936J/ AY 2009-10	1015.82
3	Maharashtra	Pr. CIT 3, Mumbai	Daljita Financial And Technical Services P Ltd /AABCD1297L/AY 2013-14	520.56
		Total		1536.38

Appendix 7

(Refer Para No: 2.5)

Treatment of items having element of both "Reserve" and "Provision for ascertained liability"

Sr. No.	State	Pr. CIT Charge	Name of Assessee/PAN/ AYS	Tax Effect (₹ in lakh)
1	Maharashtra	Pr. CIT 2, Mumbai	Indian Hotels Co Ltd/ AAAC3957G / AY 2011-12	2258.13
2	Maharashtra	Pr. CIT (C) 3 Mumbai	Housing Development & Infrastructure Ltd/ AAACH5443F/ AY 2008-09	7939.25
3	Maharashtra	Pr. CIT (C) 3 Mumbai	Housing Development & Infrastructure Ltd/ AAACH5443F / AY 2009-10	2898.75
4	Maharashtra	Pr. CIT (C) 3 Mumbai	Housing Development & Infrastructure Ltd/ AAACH5443F / AYs 2010-11 & 2012-13	17725.41
5	Maharashtra	Pr. CIT (C) 3 Mumbai	Awas Developers & Construction Pvt Ltd/ AADCA0702D / AY 2010-11	489.46
6	West Bengal	Pr. CIT 2 Kolkata	Keshoram Industries Ltd/ AABCK2417P/AY 2010-11	1720.74
7	West Bengal	Pr. CIT 2 Kolkata	LMJ Logistics Ltd/ AABCP8494K/AY 2012-13	82.23
		Total		33113.97

Appendix 8
(Refer Para No: 2.6)

Effect of change in method of depreciation treated differently for the purpose of book profit

Sr. No.	State	Pr. CIT Charge	Name of Assessee/PAN/ AY	Tax Effect (₹ in lakh)
1	Karnataka	CIT LTU, Bangalore	Mindtree Wireless (P) Ltd. (Earlier Kyocera Wireless (I)(P) Ltd/AACCK1293L/ AY 2010-11	17.61
2	Karnataka	Pr. CIT 2, Bangalore	Citrix R & D India Pvt. Ltd/ AABCN3639C / AY 2011-12	0.00
3	Karnataka	Pr. CIT 2, Bangalore	Cognizant Global Services Pvt Ltd/AAACD7204L/AY 2008-09	56.08
4	Karnataka	Pr. CIT 2, Bangalore	Cognizant Global Services Pvt Ltd/AAACD7204L/AY 2009-10	31.26
5	Karnataka	Pr. CIT (C), Bangalore	Mukhtar Minerals (P) Ltd/ AAECM0510E / AY 2012-13	87.18
6	Kerala	Pr. CIT I, Kochi	Petronet CCK Ltd/ AABCP9197R / AY 2013-14	0.00
7	Madhya Pradesh	Pr. CIT I, Indore	AVI Agri Business Pvt. Ltd/ AAHCA6168M/ AY 2011-12	0.00
8	Madhya Pradesh	Pr. CIT I, Indore	H. D. Wires Pvt Ltd/ AAACH4288C / AY 2011-12	0.00
9	Maharashtra	Pr. CIT 1, Mumbai	Zenith Industrial Rubber Products Pvt Ltd/ AAACA3874D / AY 2013-14	110.75
12	Maharashtra	Pr. CIT 1, Mumbai	The West Coast Paper Mills Ltd/ AAAC4179N/ AY 2010-11	0.00
11	Maharashtra	Pr. CIT 3, Mumbai	Saurashtra Containers Pvt Ltd / AAJCS0161N / AY 2012-13	0.00
10	Maharashtra	Pr. CIT 8, Mumbai	Ridham Synthetics Pvt Ltd/ AAACR2823H / AY 2013-14	37.33
13	Maharashtra	Pr. CIT 14, Mumbai	Fair Export India Pvt Ltd/ AAACF3799A / AY 2011-12	175.71
14	Tamil Nadu	Pr. CIT-1, Coimbatore	The Lakshmi Mills Co Ltd/ AAAC7564R / AY 2013-14	0.00
		Total		515.92

Appendix 9

(Refer Para No: 2.7.1)

Apportioning the profit as per profit and loss account in the ratio of brought forward loss and unabsorbed depreciation

Sr. No.	State	Pr. CIT Charge	Name of Assessee/PAN/ AYS	Tax Effect (₹ in lakh)
1	Maharashtra	Pr. CIT 8, Mumbai	Vodafone India Ltd /AAACH5332B / AYS 2004-05 to 2005-06	766.26
2	Maharashtra	Pr. CIT 1, Pune	Honeywell Turbo Technologies India Pvt Ltd / AABCH5035J / AY 2012-13	48.82
		Total		815.08

Appendix 10

(Refer Para No: 2.7.2)

Previous year's brought forward loss/unabsorbed depreciation considered for reduction instead of their cumulative position as on date

Sr. No.	State	Pr. CIT Charge	Name of Assessee/PAN/ AYS	Tax Effect (₹ in lakh)
1	Maharashtra	Pr. CIT 2, Mumbai	Natraj Wood Industries Pvt Ltd / AAACN6876C / AY 2010-11	8.98
2	Maharashtra	Pr. CIT 10, Mumbai	Jesons Industries Ltd / AAACJ7659P / AY 2010-11	37.06
3	Tamilnadu	Pr. CIT 1, Chennai	AKCT Chidambaram Cotton Mills Pvt. Ltd / AAFCA2962B /AY 2013-14	20.43
4	Tamilnadu	Pr. CIT 2, Chennai	EIH Associated Hotels Ltd / AAACE2125M / AY 2012-13	365.87
5	Tamilnadu	Pr. CIT 6, Chennai	Shri Indira Cotton Mills Pvt. Ltd / AAACI0899J / AY 2013-14	10.57
		Total		442.91

Appendix 11

(Refer Para No: 2.7.3)

Same amount of business loss/unabsorbed depreciation as per books was claimed in successive years including current year

Sr. No.	State	Pr. CIT Charge	Name of Assessee/PAN/ AYS	Tax Effect (₹ in lakh)
1	Maharashtra	Pr. CIT 2, Mumbai	DCB Bank Ltd / AAACD1461F / AY 2013-14	817.30
2	Maharashtra	Pr. CIT 2, Mumbai	DCB Bank Ltd / AAACD1461F / AY 2012-13	738.84
		Total		1556.14

Appendix 12

(Refer Para No: 2.8.1)

Absence of provision to reduce bad debts actually written off in computation of book profit

Sr. No.	State	Pr. CIT Charge	Name of Assessee/PAN/ AY
1	Andhra Pradesh & Telangana	Pr. CIT II, Hyderabad	Gulf Oil Corporation Ltd / AABCG8433B/ AY 2011-12
2	Andhra Pradesh & Telangana	Pr. CIT IV, Hyderabad	Neuland Laboratories Ltd /AAACN9531E/AY 2013-14
3	Delhi	CIT 7, Delhi	Oriental Bank Of Commerce/AAACO0191M/ AY 2011-12
4	Delhi	CIT 7, Delhi	Oriental Bank Of Commerce/AAACO0191M/ AY 2013-14
5	Delhi	CIT 7, Delhi	Oriental Bank Of Commerce/AAACO0191M/ AY 2014-15
6	Maharashtra	Pr. CIT 2, Mumbai	DCB Bank Ltd / AAACD1461F / AY 2012-13
7	Maharashtra	Pr. CIT 2, Mumbai	DCB Bank Ltd / AAACD1461F / AY 2013-14
8	Maharashtra	Pr. CIT 2, Mumbai	Bank Of India / AAACB0472C / AY 2007-08
9	Maharashtra	Pr. CIT 2, Mumbai	Bank Of India / AAACB0472C / AY 2014-15

Appendix 13
(Refer Para No: 2.8.2)

Additions made on account of bogus purchases/undisclosed income/unaccounted income for taxation under normal provision were not considered for computation of book profit

Sr. No.	State	Pr. CIT Charge	Name of Assessee/PAN/ AY	Tax Effect (₹ in lakh)
1	Andhra Pradesh & Telangana	Pr. CIT III, Hyderabad	Soma Enterprises Ltd / AACCS8242F/ AY 2012-13	1083.23
2	Andhra Pradesh & Telangana	Pr. CIT III, Hyderabad	Soma Enterprises Ltd / AACCS8242F/AY 2011-12	921.86
3	Bihar	Pr. CIT 1, Patna	Galpha Laboratories Ltd / AABCG2175Q / AY 2011-12	4.62
4	Bihar	Pr. CIT 1, Patna	Magadh Industries Pvt Ltd/ AABCM8648L/ AY 2012-13	39.27
5	Bihar	Pr. CIT 1, Patna	Max Enterprises Pvt Ltd /AADCM9054A / AY 2005-06 to 2007-08 & 2009-10	3.04
6	Gujarat	CIT Gandhinagar	GSPC Gas Co Ltd / AABCG1813F / AY 2010-11	426.99
7	Maharashtra	Pr. CIT LTU, Mumbai	Lupin Ltd / AAACL1069K / AYs 2009-10 to 2012-13	1366.01
8	Maharashtra	Pr. CIT LTU, Mumbai	Bharti Shipyard Ltd / AAACB1688E / AY 2010-11	241.05
9	Maharashtra	Pr. CIT 1, Mumbai	RRC International Freight Services Ltd /AACCR3533J/ AY 2010-11	10.12
10	Maharashtra	Pr. CIT 1, Mumbai	Serco BPO Pvt Ltd / AAACI7387P/ AY 2009-10	0.00
11	Maharashtra	Pr. CIT 9, Mumbai	Duflon Industries Pvt Ltd / AAACD1668G/AYs 2010-11 to 2011-12	14.00
12	Tamilnadu	Pr. CIT 1, Coimbatore	Shri Thangam Spinners India Pvt Ltd / AANCS7116H / AY 2012-13	23.54
		Total		4133.73

Appendix 14
(Refer Para No: 2.8.3)

Non consideration of transfer pricing adjustments on items having direct bearing on the profit and loss account under MAT

Sr. No.	State	Pr. CIT Charge	Name of Assessee/PAN/ AY	Tax Effect (₹ in lakh)
1	Andhra Pradesh & Telangana	Pr. CIT I, Hyderabad	Bartronics India Pvt Ltd /AAACB8231F/AY 2011-12	1051.71
2	Andhra Pradesh & Telangana	Pr. CIT I, Hyderabad	Air Liquid Engineering India Pvt Ltd / AABCA7383G/ AY 2011-12	212.74
3	Karnataka	Pr. CIT 1, Bangalore	Altisource Business Solutions Pvt Ltd / AAACO9467A / AY 2010-11	189.03
4	Karnataka	Pr. CIT 1, Bangalore	Axa Group Solutions Pvt Ltd / AAACA2750H/ AY 2011-12	35.46
5	Karnataka	Pr. CIT 1, Bangalore	ASM Technologies Ltd / AABCA4362P / AY 2011-12	34.69
6	Karnataka	Pr. CIT 2, Bangalore	Cognizant Global Services Pvt Ltd / AAACD7204L / AY 2008-09	135.52
7	Karnataka	Pr. CIT 2, Bangalore	Cognizant Global Services Pvt Ltd / AAACD7204L / AY 2009-10	126.74
8	Karnataka	Pr. CIT 3, Bangalore	Fair Issac India Software Pvt Ltd /AAACF7670G/AY 2011-12	152.51
9	Karnataka	Pr. CIT 4, Bangalore	Molex (India) Pvt Ltd / AACCM6091N / AY 2011-12	123.85
10	Karnataka	Pr. CIT 4, Bangalore	Mphasis Ltd / AAACB6820C/ AY 2011-12	2058.44
11	Karnataka	Pr. CIT 4, Bangalore	Moog India Technology Centre Pvt Ltd / AAGCM3566Q / AY 2011-12	68.36
12	Karnataka	Pr. CIT 6, Bangalore	Steer Engineering Pvt Ltd / AABCS8840E / AY 2010-11	8.70
13	Kerala	Pr. CIT Thiruvananthapuram	Suntech Business Solutions / AAICS8020K/ AY 2008-09	9.81
14	Maharashtra	Pr. CIT LTU, Mumbai	Lupin Ltd / AAACL1069K / AYs 2009-10 to 2012-13	196.71
15	Maharashtra	Pr. CIT LTU, Mumbai	Tata Autocomp System Ltd /AAACT1848E/AY 2010-11	55.83
16	Maharashtra	Pr. CIT 1, Pune	Igate Global Solutions Ltd /AABCM4573E/ AY 2010-11	89.77
17	Maharashtra	Pr. CIT 1, Pune	Grupo Antolin Pune Pvt Ltd / AAACA6730G/AYs 2010-11 to 2011-12	165.19
18	Maharashtra	Pr. CIT 10, Mumbai	J P Morgan Services India Pvt Ltd / AABCD0503B / AY 2010-11	342.75
19	Maharashtra	Pr. CIT 14, Mumbai	Godrej Consumer Products Ltd / AABCG3365J/AYs 2010-11 & 2011-12	816.15
20	Maharashtra	Pr. CIT 14, Mumbai	Accenture Services Pvt Ltd /AACCA8997K/AY 2009-10	1430.79
21	West Bengal	Pr. CIT 2, Kolkata	Hindusthan National Glass & Industries Ltd / AAACH7557G / AY 2012-13	120.97
22	West Bengal	Pr. CIT 2, Kolkata	Emami Ltd / AAACH7412G / AY 2011-12	52.49
23	West Bengal	Pr. CIT 2, Kolkata	Emami Ltd /AAACH7412G/AY 2009-10	15.72
24	West Bengal	Pr. CIT 3, Kolkata	Apollo Gleneagles Hospitals Ltd / AAECA5407E / AY 2013-14	154.97

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25	West Bengal	Pr. CIT 4, Kolkata	MCC Pta India Corporation Pvt Ltd / AAACM9169K / AY 2011-12	50.28
26	West Bengal	Pr. CIT 4, Kolkata	Eveready Industries India Ltd / AAACH7412G / AY 2011-12	29.74
27	West Bengal	Pr. CIT 4, Kolkata	Gujrat NRE Coke Pvt Ltd / AABCG6225H / AY 2011-12	661.49
28	West Bengal	Pr. CIT (C) 1, Kolkata	Himadri Chemicals & Industries Ltd / AAACH7475G / AY 2012-13	81.61
29	West Bengal	Pr. CIT (C) 1, Kolkata	Paharpur Cooling Tower Ltd/AABPC8017C/AY 2011-12	46.67
30	West Bengal	Pr. CIT (C) 1, Kolkata	Himadri Chemicals & Industries Ltd / AAACH7475G / AY 2011-12	34.29
31	West Bengal	Pr. CIT (C) 2, Kolkata	Himatsingka Seide Ltd / AAACH3507N / AY 2012-13	752.07
		Total		9305.05

Appendix 15
(Refer Para No: 2.8.4)

Statutory dues not paid within due date of filing of return of income not considered for addition under MAT

Sr. No.	State	Pr. CIT Charge	Name of Assessee/PAN/ AY	Tax Effect (₹ in lakh)
1	Andhra Pradesh & Telangana	Pr. CIT Rajmundary	AP Paper Mills Ltd / AAAC8849D/ AY 2011-12	8.71
2	Andhra Pradesh & Telangana	Pr. CIT II, Visakhapattanam	Srisarvarya Sugars Ltd / AAEC6554N / AY 2012-13	7.74
3	Assam	CIT Shillong	Cement Manufacturing Co Ltd / AACCC1465A/ AY 2013-14	169.44
4	Gujarat	CIT 1, Ahmedabad	Cadila Healthcare Ltd/AAACC6253G/ AYS 2010-11, 2011-12 Dhorajia Engg. Co Pvt Ltd/ AAACD5484A / AY 2013-14	328.42
5	Gujarat	CIT 1, Baroda	Jyoti Ltd/ AAACJ4909N/AY 2012-13 Jindal Aluminium /AABCH6867G/AY 2013-14	154.25
6	Gujarat	CIT 1, Rajkot	Jyoti Power Corpn. Pvt Ltd/AABCJ6662R/AY 2013-14	15.32
7	Gujarat	CIT Gandhinagar	Gandhinagar Enterprise / AAACG5611J / AY 2013-14	2.35
8	Haryana	CIT Gurgaon	Ebusinessware India Pvt Ltd/ AABCE6740M / AY 2011-12	16.40
9	Haryana	CIT Karnal	Picaddy Agro Industries Ltd / AABCP7343R / AY 2010-11	2.46
10	Karnataka	Pr. CIT 1, Bangalore	Bangalore International Airport Ltd / AABC88973D/ AY 2012-13	535.79
11	Karnataka	Pr. CIT 7, Bangalore	Wyzmindz Solutions Pvt Ltd / AABCW0126B / AY 2013-14	5.57
12	Maharashtra	Pr. CIT LTU, Mumbai	Reliance Industries Ltd. / AAACR5055K/AYS 2009-10 and 2010-11	3562.23
13	Maharashtra	Pr. CIT LTU, Mumbai	Nuclear Power Corporation of India Ltd./ AAACN3154F/ AYS 2010-11 to 2013-14	351.55
14	Maharashtra	Pr. CIT LTU, Mumbai	Lupin Ltd/AAAC1069K/ AYS 2009-10 to 2012-13	228.54
15	Maharashtra	Pr. CIT 2, Mumbai	Bharat Petroleum Corporation Ltd / AAACB2902M/AY 2012-13	820.23
16	Maharashtra	Pr. CIT 3, Mumbai	M Visvesvaraya Industrial Research And Development Centre / AABCM0996K/ AY 2013-14	106.11
17	Maharashtra	Pr. CIT 10, Mumbai	KLT Automotive Tubular Products Ltd / AAAC3859R / AY 2012-13	74.91
18	Maharashtra	Pr. CIT 10, Mumbai	KLT Automotive Tubular Products Ltd / AAAC3859R / AY 2013-14	188.73
19	Maharashtra	Pr. CIT 14, Mumbai	Godrej And Boyce Mfg Co Ltd / AAACG1395D / AY 2012-13	318.93
20	Maharashtra	Pr. CIT 1, Pune	Grupo Antolin Pune Pvt Ltd / AAACA6730G / AYS 2010-11 to 2011-12	53.29
21	Maharashtra	Pr. CIT 1, Pune	Baramati Agro Ltd / AAACB7067M / AY 2011-12 to 2012-13	73.42
22	Punjab	CIT 1, Chandigarh	A.B.Sugars Ltd / AABCG3045M /AY 2012-13	65.71

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23	Punjab	CIT 1, Chandigarh	Rana Sugar Ltd / AABCR6744C / AY 2010-11	235.79
24	Punjab	CIT (C) Ludhiana	Oasis Distilleries Ltd / AAACO3509R/ AY 2012-13	1.75
25	Rajasthan	CIT 1, Jaipur	Fatehpuria Transformers & Switchgears Pvt Ltd / AAACF3456E / AY 2011-12	1.10
26	Uttar Pradesh	Pr. CIT Bareilly	L.H. Sugar Factory Pvt Ltd / AAACL4597L / AY 2013-14	231.18
27	West Bengal	Pr. CIT 3, Kolkata	Appollo Gleneagles Hospital Ltd / AAECA5407E / AY 2013-14	29.41
		Total		7589.33

Appendix 16

(Refer Para No: 2.8.5)

Expenditure on Corporate Social Responsibility (CSR) not considered for disallowance under MAT

Sr. No.	State	Pr. CIT Charge	Name of Assessee/PAN/ AYS	Tax Effect (₹ in lakh)
1	Andhra Pradesh & Telangana	Pr. CIT I, Hyderabad	Andhra Pradesh Industrial Infrastructure Corporation Ltd / AABCA9029K/AY 2013-14	65.06
2	Chhattisgarh	Pr. CIT, Bilaspur	Jindal Power Ltd / AABCJ4683J /AY 2012-13	116.58
3	Chhattisgarh	Pr. CIT, Bilaspur	Jindal Power Ltd / AABCJ4683J/ AY 2011-12	129.60
4	Chhattisgarh	Pr. CIT, Bilaspur	Jindal Power Ltd / AABCJ4683J / AY 2010-11	91.73
5	Chhattisgarh	Pr. CIT 2, Raipur	C.G. State Power Transmission Co Ltd / AADCCS5773E/ AY 2013-14	55.63
6	Chhattisgarh	Pr. CIT 1, Raipur	Hi Tech Power Ans Steel Ltd / AACCM8028R / AY 2013-14	1.77
7	Delhi	CIT LTU, Delhi	Indian Railway Financial Corporation Ltd / AAACI0681C/ AY 2012-13	81.95
8	Himachal Pradesh	CIT Shimla	Satluj Jal Vidyut Nigam Ltd / AAICS1307F / AY 2013-14	320.73
9	Karnataka	Pr. CIT Goa	Goa Shipyard Ltd / AAACG7569F/AY 2013-14	29.41
10	Maharashtra	Pr. CIT LTU, Mumbai	Nuclear Power Corporation Of India Ltd / AAACN3154F / AY 2012-13	434.53
11	Maharashtra	Pr. CIT 1, Mumbai	Hindustan Petroleum Corporation Ltd / AAACH1118B / AY 2013-14	221.63
12	Rajasthan	CIT 2, Jaipur	Compucom Software Ltd /AAACG5818P/AY 2013-14	0.00
Total				1548.62

Appendix 17

(Refer Para No: 2.8.6)

Need for disallowance of MAT credit of the amalgamating company on discontinuance of their business by the amalgamated company after amalgamation

Sr. No.	State	Pr. CIT Charge	Name of Assessee/PAN/ AYS
1	Maharashtra	Pr. CIT 10, Mumbai	Parle Agro Pvt Ltd / AABCP8416G / AY 2010-11

Appendix 18

(Refer Para No: 2.9)

Uniform stand not adopted by ITD in set off of MAT credit in summary cases

(₹ in lakh)

Sr. No.	State	Pr. CIT Charge	Name of the assessee/PAN/AY	Difference of tax under normal and special provisions (including SC & Cess)	Difference of tax under normal and special provisions (excluding SC & Cess)	Set off of MAT credit allowed	Whether 'tax' for set off was considered inclusive or exclusive of SC & Cess
1	Andhra Pradesh & Telangana	Pr. CIT II, Hyderabad	Nishita Packages Pvt. Ltd/ AADCN0003G/ AY 2013-14	0.26	0.25	0.25	Exclusive
2	Andhra Pradesh & Telangana	Pr. CIT III, Hyderabad	Shree Malani Chemicals Pvt. Ltd/ AAGCS9411A / AY 2012-13	0.60	0.58	0.58	Exclusive
3	Andhra Pradesh & Telangana	Pr. CIT III, Hyderabad	Shravan Finance and Estates Pvt. Ltd / AAECS5481H / AY 2014-15	7.48	7.26	7.26	Exclusive
4	Andhra Pradesh & Telangana	Pr. CIT III, Hyderabad	Satakarni Estates Pvt. Ltd / AAOCS5904L / AY 2015-16	3.22	2.97	2.97	Exclusive
5	Andhra Pradesh & Telangana	Pr. CIT III, Hyderabad	Shravan Finance and Estates Pvt. Ltd / AAECS5481H / AY 2015-16	6.54	6.35	6.35	Exclusive
6	Andhra Pradesh & Telangana	Pr. CIT III, Hyderabad	Shruti Agro Farms Pvt. Ltd/ AAECS5501P / AY 2010-11	0.30	0.29	0.30	Inclusive

Appendix 19

(Refer Para No: 3.2.1)

Income tax paid or payable and provision thereof not considered for book profit

Sr. No.	State	Pr. CIT Charge	Name of Assessee/PAN/ AYS	Tax Effect (₹ in lakh)
1	Andhra Pradesh & Telangana	Pr. CIT (C), Hyderabad	Krishnapatnam Port Company Ltd/ AAACK8657J / AY 2013-14	47.81
2	Andhra Pradesh & Telangana	Pr. CIT (C), Hyderabad	Megha Engg & Infrastructure Pvt Ltd/ AAECM7627A/AY 2012-13	36.46
3	Andhra Pradesh & Telangana	Pr. CIT III, Hyderabad	Rak Ceramics India Pvt LTD/ AACCR6424N / AY 2010-11	10.67
4	Chhattisgarh	Pr. CIT 1, Raipur	Ishwar Ispat Industries Pvt Ltd/ AABCI4258C / AY 2012-13	4.96
5	Haryana	CIT Faridabad	Biomed Healthcare Products Pvt Ltd/ AABCB9214H /AY 2013-14	1.43
6	Karnataka	Pr. CIT Belgaum	Vishwanath Sugar And Steel Industries Ltd/ AABCV1727H / AY 2011-12	15.54
7	Karnataka	Pr. CIT Belgaum	Dnyanyogi Shri Shivkumar Swamiji Sugar Ltd/ AABCD4465E /AY 2012-13	52.86
8	Madhya Pradesh	Pr. CIT Gwalior	Jennex Granite Industries Pvt Ltd/ AABCG5013C /AY 2012-13	2.67
9	Maharashtra	Pr. CIT LTU, Mumbai	Tata Motors Ltd/ AAAC2727Q /AY 2011-12	33.78
10	Maharashtra	Pr. CIT LTU, Mumbai	Nuclear Power Corporation Of India Ltd/ AAACN3154F /Ays 2011-12 to 2012-13	261.61
11	Maharashtra	Pr. CIT 1, Mumbai	Hindustan Petroleum Corporation Ltd/ AAACH1118B /Ays 2010-11 to 2011-12	197.09
12	Maharashtra	Pr. CIT 1, Mumbai	Hindustan Petroleum Corporation Ltd/ AAACH1118B /AY 2012-13	99.43
13	Maharashtra	Pr. CIT 1, Mumbai	Hindustan Petroleum Corporation Ltd/ AAACH1118B /AY 2013-14	108.09
14	Maharashtra	Pr. CIT 1, Mumbai	AMI Industries India Pvt Ltd/ AABCA4593L / AY 2011-12	39.86
15	Maharashtra	Pr. CIT 2, Mumbai	Bharat Petroleum Corporation Ltd/ AACB2902M/AY 2012-13	46.75
16	Maharashtra	Pr. CIT 10, Mumbai	Nagase India Pvt Ltd/ AACCN4051B /AY 2013-14	5.80
17	Maharashtra	Pr. CIT 10, Mumbai	J P Morgan Services India Pvt Ltd/ AABCD0503B /AY 2010-11	34.97
18	Maharashtra	Pr. CIT 1 Pune	HSBC Software Development (I) Pvt Ltd/ AABCH0517M/ AY2012-13	33.65
19	Maharashtra	Pr. CIT LTU, Mumbai	Rashtriya Chemical & Fertilizers Ltd/AAACR2831H/ AY2012-13	238.37
20	Odisha	CIT (C), Visakhapatnam	Pragati Milk Products Pvt Ltd/ AAACP6353J / AY 2013-14	1.19
21	Odisha	CIT (C), Visakhapatnam	Pragati Milk Products Pvt Ltd/ AAACP6353J / AY 2012-13	1.04
22	Rajasthan	CIT 2, Jaipur	Rajasthan Financial Corporation/ AACCR2385J /AY 2012-13	10.09
23	Tamilnadu	Pr. CIT 1, Coimbatore	Martin Builders Pvt Ltd/ AAFCM1331G / AY 2013-14	26.09
24	Tamilnadu	Pr. CIT 1, Coimbatore	Augustan Textile Colours Pvt Ltd/AAECA8870D/AY 2013-14	6.59

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25	Uttar Pradesh	Pr. CIT II, Kanpur	Commercial Engineering & Body Builders Co Ltd/ AAACC5823E / AY 2011-12	5.87
26	West Bengal	Pr. CIT 2, Kolkata	Korp Resources Pvt Ltd/ AABCK3204C / AY 2012-13	5.52
		Total		1328.19

Appendix 20
(Refer Para No: 3.2.2)

Expenditure relatable to any exempt income not considered for book profit

Sr. No.	State	Pr. CIT Charge	Name of Assessee/ PAN/ AYS	Tax Effect (₹ in lakh)
1	Andhra Pradesh & Telangana	Pr. CIT I, Hyderabad	Chintalapati Holdings P Ltd/ AABCC5085D / AY 2013-14	35.84
2	Andhra Pradesh & Telangana	Pr. CIT II, Hyderabad	Taj GVK Hotels & Resorts Ltd/ AABCT2223L / AY 2013-14	51.04
3	Andhra Pradesh & Telangana	Pr. CIT II, Hyderabad	G2 Corporate Services P Ltd/ AABCD2471J / AY 2012-13	43.52
4	Andhra Pradesh & Telangana	Pr. CIT IV, Hyderabad	Lycos Internet Ltd/ AAACL5827B / AY 2012-13	115.36
5	Andhra Pradesh & Telangana	Pr. CIT II, Visakhapatnam	Rashtriya Ispat Nigam Ltd/ AABCR0435L / AY 2013-14	42.80
6	Andhra Pradesh & Telangana	Pr. CIT II, Visakhapatnam	SVS Projects P Ltd / AAFCS2704M / AY 2011-12	7.55
7	Assam	CIT 2, Guwahati	Williamson Financial Services Ltd/AAACW4504A/AY2013-14	60.62
8	Chhattisgarh	Pr. CIT 1, Raipur	Avinash Developers Pvt. Ltd/ AADCA4060E /AY 2013-14	16.09
9	Chhattisgarh	Pr. CIT 1, Raipur	S.R. Ingot Pvt.Ltd/AAICS5559D/AY 2013-14	4.8
10	Chhattisgarh	Pr. CIT 1, Raipur	Shree Nakoda Ispat Ltd/ AAHCS2143Q / AY 2012-13	2.65
11	Chhattisgarh	Pr. CIT 1, Raipur	S.R. Ingot Pvt.Ltd/AAICS5559D/ AY 2012-13	1.95
12	Chhattisgarh	Pr. CIT 1, Raipur	Bhagwati Power & Steel Ltd/ AACCB4646A / AY 2013-14	1.75
13	Delhi	CIT 3, Delhi	Delhi Brass And Metal Works Pvt. Ltd/AAACD1002G/ AY 2013-14	0.00
14	Delhi	CIT 3, Delhi	DBH International Pvt. Ltd/ AAACD0085D / AY 2013-14	31.96
15	Delhi	CIT 4, Delhi	Hindustan Urban Infrastructure Ltd/ AAAC2345J / AY 2011-12	19.2
16	Delhi	CIT 8, Delhi	Sara International Ltd/ AAACS1878B / AY 2012-13	31.41
17	Gujarat	CIT Gandhinagar	Gujarat Power Corp. Ltd/ AAACG5596J / AY 2013-14	142.10
18	Gujarat	CIT 1, Ahmedabad	Cadila Pharmaceuticals Ltd/ AAACC6251E / AY 2011-12	45.3
19	Gujarat	CIT 1, Ahmedabad	Cadila Healthcare Ltd/ AAACC6253G / AY 2011-12	125.01
20	Gujarat	CIT 1, Ahmedabad	Amazon Textiles P. Ltd/ AABCB6914E / AY 2013-14	17.76
21	Gujarat	CIT 1, Surat	Mohit Industries Ltd/ AABCM5903E / AY 2012-13	5.07
22	Haryana	CIT Faridabad	Steriplate Private Ltd/ AAACS8953M / AY 2010-11	2.72
23	Haryana	CIT Karnal	Liberty Shoes Ltd/ AAACL3146K / AY 2010-11	14.50
24	Haryana	CIT Karnal	Liberty Shoes Ltd/ AAACL3146K / AY 2013-14	16.66
25	Haryana	CIT Panchkula	Laborate Pharmaceuticals India Ltd/ AAACL2998K / AY 2011-12	1.10

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26	Haryana	CIT (C) Gurgaon	Magppie International Ltd/ AACCM4988Q / AY 2011-12	1.72
27	Haryana	CIT (C) Gurgaon	Magppie International Ltd/ AACCM4988Q / AY 2010-11	1.19
28	Karnataka	CIT LTU, Bangalore	Robert Bosch Engineering And Business Solutions Ltd/ AAACR7108R / AY 2010-11	8.16
29	Karnataka	CIT LTU, Bangalore	Sansera Engineering (P) Ltd/ AAEC2440M / AY 2012-13	26.54
30	Karnataka	CIT LTU, Bangalore	Praxair India (P) Ltd/ AAACP9993J / AY 2011-12	179.91
31	Karnataka	CIT LTU, Bangalore	Tejas Networks Ltd/ AABCT1670M / AY 2011-12	20.70
32	Karnataka	Pr. CIT 1, Bangalore	Axis Aerospace & Technologies Ltd/ AACCB1728K / AY 2012-13	62.00
33	Karnataka	Pr. CIT 1, Bangalore	Bangalore Pharmaceuticals And Research Laboratory (P) Ltd/AAACB5712H/AY 2013-14	9.94
34	Karnataka	Pr. CIT 1, Bangalore	Brigade Enterprises Ltd/ AAACB7459F / AY 2013-14	47.74
35	Karnataka	Pr. CIT 4, Bangalore	J P Distilleries Pvt. Ltd/ AAACJ3609H / AY 2012-13	6.03
36	Karnataka	Pr. CIT 4, Bangalore	Karnataka State Industrial & Infrastructure Development Corporation Ltd/ AAACK5531H / AY 2012-13	11.22
37	Karnataka	Pr. CIT 4, Bangalore	Karnataka State Industrial & Infrastructure Development Corporation Ltd/ AAACK5531H / AY 2013-14	20.37
38	Karnataka	Pr. CIT 4, Bangalore	Karnataka State Industrial & Infrastructure Development Corporation Ltd/ AAACK5531H / AY 2010-11	32.47
39	Karnataka	Pr. CIT 4, Bangalore	Mantri Developers (P) Ltd/ AAACG4009N / AY 2012-13	10.41
40	Karnataka	Pr. CIT 5, Bangalore	NSL Sugars Ltd/ AAGCS0938Q / AY 2010-11	13.70
41	Karnataka	Pr. CIT 5, Bangalore	NSL Sugars Ltd/ AAGCS0938Q / AY 2011-12	65.33
42	Karnataka	Pr. CIT 5, Bangalore	Napean Trading & Investment Co. Pvt. Ltd/ AAACN2710M / AY 2012-13	40.48
43	Karnataka	Pr. CIT 5, Bangalore	Opto Circuits India Ltd/ AAACO2165P / AY 2012-13	141.06
44	Karnataka	Pr. CIT 6, Bangalore	Scott Garments. Ltd/ AAFC59703C / AY 2013-14	5.02
45	Karnataka	Pr. CIT 6, Bangalore	Steer Engineering Pvt. Ltd/ AABCS8840E / AY 2010-11	9.71
46	Karnataka	Pr. CIT 7, Bangalore	United Telecoms Limited/ AAACU2228H / AY 2013-14	17.03
47	Karnataka	Pr. CIT (C), Bangalore	Sobha Developers Ltd/ AABCS7723E / AY 2010-11	15.24
48	Karnataka	Pr. CIT, Mangalore	Karnataka Bank Ltd/ AABCT5589K / AY 2011-12	59.62
49	Karnataka	Pr. CIT Goa	The Madras Aluminium Co. Ltd/ AAAC7665D / AY 2010-11	62.88
50	Kerala	CIT Thrissur	South Malabar Steel And Alloys Pvt Ltd/ AAFC58265F / AY 2012-13	1.14
51	Madhya Pradesh	Pr. CIT I, Indore	Brilliant Estates Ltd/ AAACB7115L / AY 2013-14	72.07

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52	Madhya Pradesh	Pr. CIT I, Indore	Aadichem Trade Pvt. Ltd/ AAECA8383R / AY 2013-14	4.22
53	Madhya Pradesh	Pr. CIT I, Indore	Medilux Laboratories Pvt. Ltd/ AABCM1739L/AY 2013-14	2.90
54	Madhya Pradesh	Pr.CIT (C) Bhopal	Signet Industries Ltd/ AABCS3489F / AY 2013-14	6.16
55	Madhya Pradesh	Pr.CIT(C) Bhopal	Kataria Wires Pvt. Ltd/ AABCK6250A /AY 2008-09 to 2010-11	1.25
56	Maharashtra	Pr. CIT 1, Mumbai	Esmart Energy Solutions Pvt Ltd/ AACCS0489G/AY 2013-14	5.53
57	Maharashtra	Pr. CIT 2, Mumbai	Bank Of India/ AAACB0472C / AY 2014-15	3466.17
58	Maharashtra	Pr. CIT 2, Mumbai	Bank Of India/ AAACB0472C / AY 2007-08	284.06
59	Maharashtra	Pr. CIT 2, Mumbai	Bharat Petroleum Corporation Ltd/ AAACB2902M/AY 2012-13	14.85
60	Maharashtra	Pr. CIT 2, Mumbai	Tata Sons/ AAACB4060A / AY 2012-13	3170.41
61	Maharashtra	Pr. CIT 2, Mumbai	Indian Hotels Co Ltd/ AAACB3957G / AY 2011-12	170.60
62	Maharashtra	Pr. CIT 3, Mumbai	Evans Fraser And Company (India) Ltd/ AAACE1621J / AY 2013-14	113.35
63	Maharashtra	Pr. CIT 7, Mumbai	Lodha Pranik Developers Pvt Ltd/ AACCL0427B / AY 2013-14	25.01
64	Maharashtra	Pr. CIT 7, Mumbai	Hindusthan Candle Mfg Co Pvt Ltd/ AAACH1534R / AY 2013-14	10.82
65	Maharashtra	Pr. CIT 7, Mumbai	Hinduja Group Ltd/ AAACI3370C / AY 2013-14	73.48
66	Maharashtra	Pr. CIT (C) 3, Mumbai	Excel Industries Ltd/ AAACE2488F / AY 2007-08	8.37
67	Maharashtra	Pr. CIT (C) 3, Mumbai	Akruti City Ltd/ AAACA1601D / AY 2011-12	283.51
68	Rajasthan	CIT 2, Jaipur	Nikhil Township Pvt. Ltd/ AACCN0482A / AY 2012-13	4.68
69	Rajasthan	CIT 2, Jaipur	Tijaria Poly Pipes Ltd/ AACCT4796M / AY 2013-14	1.16
70	Tamilnadu	Pr. CIT 1, (C), Chennai	Trimex Industries Ltd/ AABCT0212F / AY 2012-13	23.42
71	Tamilnadu	Pr. CIT 1, Chennai	Continum Wind Energy India Pvt. Ltd/ AAKCS8353F / AY 2013-14	196.08
72	Tamilnadu	Pr. CIT 5, Chennai	R. K. Powergen Pvt. Ltd/ AABCR8680H / AY 2013-14	15.13
73	Tamilnadu	Pr. CIT 5, Chennai	PDR Investments Pvt. Ltd/ AACCP1177A / AY 2013-14	10.70
74	Tamilnadu	Pr. CIT 6, Chennai	Shri Indira Cotton Mills Pvt. Ltd/ AAACI0899J/AY 2013-14	6.15
75	Tamilnadu	Pr. CIT 1, Madurai	Rajapalayam Mills Ltd/ AAACR8897F / AY 2013-14	66.43
76	Tamilnadu	Pr. CIT 1, Madurai	TVS Srichakra Ltd/ AAACB5557G / AY 2013-14	40.4
77	Tamilnadu	Pr. CIT 1, Madurai	Sri Ramalinga Mills Ltd/ AADCS8769A / AY 2013-14	29.44
78	Tamilnadu	Pr. CIT, Salem	S. P. Spinning Mills Pvt. Ltd/ AACCS9500J / AY 2012-13	5.44
79	Uttar Pradesh	Pr. CIT (C), Lucknow	Gallantt Metal Ltd/ AACCG2934J / AY 2013-14	5.8

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80	West Bengal	Pr. CIT (C) 2, Kolkata	Elpro International Ltd. / AAACE2506L / AY 2013-14	125.94
81	West Bengal	Pr. CIT 1, Kolkata	Umang Commercial Company Ltd /AAACU3731B / AY 2011-12	226.57
82	West Bengal	Pr. CIT 3, Kolkata	Ganesh Jewellery House Pvt. Ltd /AAGCS7343P/AY 2012-13	26.58
			Total	10203.05

Appendix 21

(Refer Para No: 3.2.3)

Amount set aside as provision for diminution in the value of any asset not considered for computation of book profit

Sr. No.	State	Pr. CIT Charge	Name of Assessee/PAN/ AYS	Tax Effect (₹ in lakh)
1	Andhra Pradesh & Telangana	Pr. CIT (C), Hyderabad	Krishnapatnam Port Company Ltd / AAACK8657J / AY 2012-13	528.64
2	Andhra Pradesh & Telangana	Pr. CIT II, Hyderabad	Bharathi Cement Corporation P Ltd/ AADCR3079G / AY 2013-14	40.63
3	Andhra Pradesh & Telangana	Pr. CIT II, Hyderabad	Indian Immunological Ltd/ AAACI6620F /AY 2012-13	38.27
4	Andhra Pradesh & Telangana	Pr. CIT II, Hyderabad	Hela Systems P Ltd/ AABCH4924L / AY 2011-12	8.77
5	Andhra Pradesh & Telangana	Pr. CIT V, Hyderabad	Dr. Reddy's Laboratories Ltd./ AAACD7999Q / AY 2011-12	2031.48
6	Andhra Pradesh & Telangana	Pr. CIT V, Hyderabad	Electronics Corp Of India Ltd/ AAACE4809L / AY 2013-14	93.86
7	Andhra Pradesh & Telangana	Pr. CIT V, Hyderabad	Electronics Corp Of India Ltd/ AAACE4809L / AY 2012-13	50.20
8	Bihar	Pr. CIT 1, Patna	Alkem Laboratories/ AABCA9521E / AY 2010-11 to 2012-13	172.63
9	Delhi	CIT LTU, Delhi	Hindustan Insecticide Pvt. Ltd/ AAACH0905Q / AY 2013-14	5.51
10	Delhi	CIT 2, Delhi	Central Electronics Ltd/ AAACC1261G / AY 2013-14	55.49
11	Delhi	CIT 3, Delhi	Delhi State Industrial Infrastructure Development Corporation Ltd/ AAACD1257F / AY 2011-12	82.16
12	Delhi	CIT 4, Delhi	H.T. Media Ltd/ AABCH3165P / AY 2013-14	340.66
13	Delhi	CIT 7, Delhi	Oriental Bank Of Commerce/ AAACO0191M/ AY 2013-14	9742.78
14	Delhi	CIT 7, Delhi	Oriental Bank Of Commerce/ AAACO0191M/ AY 2011-12	9143.48
15	Delhi	CIT 7, Delhi	Oriental Bank Of Commerce/ AAACO0191M/ AY 2014-15	10503.82
16	Delhi	CIT 4, Delhi	Hughes Network System India Pvt. Ltd/ AAACH3025R/ AY 2013-14	66.51
17	Gujarat	CIT 1, Vadodara	Gulbrandsen Technologies (India) Pvt. Ltd/ AABCG9006E / AY 2011-12	5.6
18	Gujarat	CIT 1, Ahmedabad	Corrtech Energy Ltd/ AAACI8838F / AY 2013-14	6.85
19	Gujarat	CIT 2, Vadodara	Optima Diamond Tools Pvt. Ltd/ AAACO0863E / AY 2012-13	5.06
20	Haryana	CIT Panchkula	Haryana Vidyut Prasharan Nigam Ltd/ AAACH9216J / AYs 2008-09 and 2010-11 to 2012-13	1254.00
21	Haryana	CIT Gurgaon	Bajaj Motors (P) Ltd/ AAACB7413P / AYs 2012-13 to 2013-14	3.02
22	Haryana	CIT Gurgaon	Beekman Helix India Consulting (P) Ltd/ AACCB8655R / AY 2012-13	1.59
23	Karnataka	CIT LTU, Bangalore	Mindtree Ltd/ AABCM8839K / AY 2011-12	98.36
24	Karnataka	CIT LTU, Bangalore	Tata Hitachi Construction Machinery Co. Ltd/ AAAC9077B / AY 2011-12	172.52

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25	Karnataka	Pr. CIT 4, Bangalore	Jurimatrix Services India (P) Ltd/ AABCJ6157D / AY 2013-14	4.12
26	Karnataka	Pr. CIT 5, Bangalore	Natural Remedies Pvt. Ltd/ AAACN6990M / AY 2011-12	14.78
27	Karnataka	Pr. CIT Goa	Goa Shipyard Ltd/ AAACG7569F / AY 2013-14	16.49
28	Kerala	CIT I, Kochi	Cochin International Airport Ltd/ AAACC9658B / AY 2012-13	32.55
29	Maharashtra	Pr. CIT 2, Mumbai	Bank Of India / AAACB0472C / AY 2007-08	21505.64
30	Maharashtra	Pr. CIT 2, Mumbai	Bank Of India / AAACB0472C / AY 2014-15	110566.94
31	Maharashtra	Pr. CIT 2, Mumbai	Bank Of Baroda / AAACB1534F / AY 2014-15	10228.55
32	Maharashtra	Pr. CIT 2, Mumbai	Bharat Agri Fert & Realty Ltd/ AAACB2485R / AY 2013-14	7.53
33	Maharashtra	Pr. CIT 3, Mumbai	Sicom Ltd/ AAACS5524J / AY 2003-04	71.76
34	Maharashtra	Pr. CIT 3, Mumbai	Edelweiss Investment Advisor Pvt Ltd / AABCE9811H / AY 2012-13	137.68
35	Odisha	Pr. CIT I, Bhubaneswar	Grid Corporation Of Odisha Ltd Ltd/ AABCG5398P / AY 2014-15	5606.82
36	Tamilnadu	Pr. CIT 2, Chennai	Indbank Merchant Banking Services Ltd/ AAACI2107B / AY 2012-13	70.46
37	Tamilnadu	Pr. CIT 6, Chennai	Shriram Properties Pvt. Ltd/AAFCS5801D/ AY 2013-14	42.46
38	Tamilnadu	Pr. CIT 1, Coimbatore	CG VAK Software And Exports Ltd/ AAACC8797M / AY 2013-14	10.88
39	Uttar Pradesh	Pr. CIT II, Kanpur	Ganesha Ecosphere Ltd/ AAACG6334N / AY 2012-13	2.81
40	Uttar Pradesh	Pr. CIT II, Kanpur	Ganesha Ecosphere Ltd/ AAACG6334N / AY 2013-14	10
41	Uttar Pradesh	Pr. CIT II, Kanpur	Tasty Dairy Specialties (P) Ltd/ AAACG6936H / AY 2013-14	4.75
			Total	182786.11

Appendix 22
(Refer Para No: 3.2.4)

Amount set aside as provision for unascertained liability not added back

Sr. No.	State	Pr. CIT Charge	Name of Assessee/PAN/ AYs	Tax Effect (₹ in lakh)
1	Andhra Pradesh & Telangana	Pr. CIT I, Hyderabad	Cyberabad Convention Centre Pvt Ltd/ AACCC2725K / AY 2012-13	15.55
2	Andhra Pradesh & Telangana	Pr. CIT IV, Hyderabad	Lanco Solar Pvt Ltd/ AABCL4930G/AY 2012-13	187.22
3	Andhra Pradesh & Telangana	Pr. CIT IV, Hyderabad	Nagarjuna Agrichem Ltd/ AAACN6932H/AY2012-13	35.87
4	Assam	CIT 1, Guwahati	Assam Power Generation Corp Pvt Ltd/ AAACA4891F AY 2010-11	195
5	Assam	CIT Shillong	Tripura State Electricity Corp Ltd/ AACCT2964M / AY 2008-09 to 2009 -10	98.07
6	Bihar	Pr. CIT 1, Patna	Cachet Pharmaceuticals Pvt Ltd/ AAACC9312J / AYs 2010-11 to 2011-12	9.20
7	Chhattisgarh	Pr. CIT 2, Raipur	SMS Shivnath Infrastructure Pvt Ltd/ AADCS2258Q/AY 2013-14	35.39
8	Delhi	CIT LTU, Delhi	Havells India Ltd/ AAACH0351E/AY 2012-13	114.49
9	Delhi	CIT-7, Delhi	Oriental Bank of Commerce/ AAACO0191M/2013-14	360.13
10	Delhi	CIT 1, Delhi	Alcatel Lucent India Ltd/ AACCA8667N/AY 2010-11	2614.82
11	Delhi	CIT 6, Delhi	Malana Power Company/ AABCM1108R/AY2011-12	717.04
12	Gujarat	1, Vadodara	Inox Leisure Ltd AAACI6063J/2013-14	37.63
13	Karnataka	CIT LTU Bangalore	Karnataka Power Transmission Corporation Ltd/ AABCK7281M / AY 2012-13	146.28
14	Karnataka	CIT LTU Bangalore	Schneider Electric It Business India Pvt Ltd/ AACCA6398Q/AY2010-11	170.21
15	Karnataka	Pr. CIT 4, Bangalore	Maini Precision Products Pvt Ltd/ AABCM8269R / AY 2010-11	11.69
16	Karnataka	Pr. CIT 6, Bangalore	Steer Engineering Pvt Ltd/ AABCS8840E / AY 2010-11	13.70
17	Maharashtra	Pr. CIT 6, Mumbai	Idea Cellular Ltd/ AAACB2100P/2009-10	163.98
18	Odisha	Pr. CIT I, Bhubaneswar	Industrial Development Corporation Of Odisha Ltd/ AAACI4821L / AY 2010-11	33.93
19	Uttar Pradesh	Pr. CIT Noida	Noida Toll Bridge Company Ltd/ AAACN3498A/AY 2010-11	19.08
20	Uttar Pradesh	Pr. CIT Noida	Noida Toll Bridge Company Ltd/ AAACN3498A/AY2011-12	22.38
		Total		5001.66

Appendix 23
(Refer Para No: 3.3.1)

Exempt income or income no longer exempt due to subsequent amendment reduced incorrectly

Sr. No.	State	Pr. CIT Charge	Name of Assessee/PAN/ AYs	Tax Effect (₹ in lakh)
1	Andhra Pradesh & Telangana	Pr. CIT I, Hyderabad	CNC Technics Pvt Ltd / AABCC2258G / AY 2012-13	36.11
2	Bihar	Pr. CIT-1, Patna	Alkem Laboratories Ltd/ AABCA9521E / AY 2007-08	34.02
3	Jharkhand	Pr. CIT Jamshedpur	Indo Australian House Manufacturing Pvt Ltd / AABCI3809F / AY 2010-11	3.35
4	Karnataka	Pr. CIT 5, Bangalore	Opto Circuits India Ltd/ AAACO2165P / AY 2013-14	1511.02
5	Karnataka	Pr. CIT Goa	Dempo Brothers (P) Ltd/ AAACD2588D / AY 2010-11	105.74
6	Kerala	CIT Thiruvananthapuram	Viyat Power (P) Ltd / AACCV2267M / AY 2013-14	11.66
7	Maharashtra	Pr. CIT 14, Mumbai	Hindustan Construction Company Ltd/ AAACH0968B/AY 2011-12	167.91
8	Maharashtra	Pr. CIT 14, Mumbai	WNS Global Services Pvt Ltd / AAACW2598L / AY 2006-07	106.93
9	Rajasthan	CIT (C) Jaipur	Rishabh Green Marbles Pvt Ltd / AADC4119H / AY 2010-11	35.32
10	Tamilnadu	Pr. CIT 1, Madurai	Hitech Flyash India Pvt Ltd/ AABCH7093J / AY 2010-11	110.55
11	Tamilnadu	Pr. CIT 1, Madurai	Hitech Flyash India Pvt Ltd/ AABCH7093J/ AY 2011-12	34.48
12	Tamilnadu	Pr. CIT 2, Chennai	Eswari Electricals Pvt Ltd. / AAACE8247L/ AY 2013-14	20.20
13	Tamilnadu	Pr. CIT 1, Coimbatore	Tea Estate Pvt Ltd/ AABCT0265C / AY 2013-14	19.89
14	Tamilnadu	Pr. CIT 1, Coimbatore	Bannari Amman Spinning Mills Ltd/ AAACB8513A / AY 2011-12	30.70
15	Uttar Pradesh	Pr. CIT II, Agra	KIE Engineering Pvt Ltd/ AAACK4841Q / AY 2013-14	78.07
16	Uttar Pradesh	Pr. CIT II, Agra	KIE Engineering Pvt Ltd/ AAACK4841Q / AY 2011-12	61.03
17	West Bengal	Pr. CIT (C) 3, Kolkata	Damodar Valley Corporation/ AABCD0541M/2013-14	1177.32
18	West Bengal	Pr. CIT (C) 1, Kolkata	Sai Industries Ltd / AAHCS5276L / AY 2009-10	43.16
		Total		3587.46

Appendix 24
(Refer Para No: 3.3.2)

Incorrect claim of deduction of amounts credited to profit and loss account

Sr. No.	State	Pr. CIT Charge	Name of Assessee/PAN/ AYs	Tax Effect (₹ in lakh)
1	Andhra Pradesh & Telangana	Pr. CIT III, Hyderabad	Soma Enterprises Ltd / AACCS8242F/AY 2010-11	179.03
2	Andhra Pradesh & Telangana	Pr. CIT III, Hyderabad	Soma Enterprises Ltd/ ACCS8242F / AY 2011-12	68.39
3	Andhra Pradesh & Telangana	Pr. CIT III, Hyderabad	Soma Enterprises Ltd/ ACCS8242F / AY 2012-13	40.63
4	Maharashtra	Pr. CIT 2, Mumbai	Bharat Petroleum Corporation Ltd/ AAACB2902M/ AY 2012-13	14.95
5	Rajasthan	CIT 1, Jaipur	Om Metals Infra Projects Ltd/ AAACO8245J / AY 2011-12	133.05
6	Rajasthan	CIT 1, Jaipur	Om Metals Infra Projects Ltd/ AAACO8245J / AY 2012-13	89.87
7	Rajasthan	CIT 1, Jaipur	Om Metals Infra Projects Ltd / AAACO8245J / AY 2013-14	68.57
8	Rajasthan	CIT 1, Jaipur	Om Metals Infra Projects Ltd/ AAACO8245J / AY 2010-11	9.05
9	Tamilnadu	Pr. CIT (C) 1, Chennai	S.A.S Hotels And Enterprises Ltd/ AA ECS1194C / AY 2012-13	546.77
10	Tamilnadu	Pr. CIT (C) 1, Chennai	S.A.S Realtor Ltd/ AAFCS7524M /AY 2012-13	122.24
			Total	1272.55

Appendix 25
(Refer Para No: 3.4.1)
Incorrect carry forward of MAT credit

Sr. No.	State	Pr.CIT/CIT Charge	Name of the assessee/PAN /AY	Tax Effect (₹ in lakh)
1	Andhra Pradesh & Telangana	Pr. CIT Tirupati	Madurai Power Corporation Ltd /AACCM7661C/AY 2012-13	2549.29
2	Andhra Pradesh & Telangana	Pr. CIT V, Hyderabad	Vedavaag Systems Ltd /AAECS8039E/AY 2013-14	60.06
3	Andhra Pradesh & Telangana	Pr. CIT I, Visakhapattanam	Ardee Technologies P Ltd /AABCA4800A/AY 2012-13	13.48
4	Assam	CIT Shillong	North Eastern Electric Power Corp. Ltd /AAACN9991J/AY 2012-13	1100.23
5	Assam	CIT 1, Guwahati	Torsa Machines Tools /AABCT4889Q/AY 2010-11 to 2011-12	6.52
6	Bihar	Pr. CIT 1, Patna	Shrinivash (Gujrat) Laboratories Pvt Ltd /AAECS8612D/AY 2013-14	184.77
7	Bihar	Pr. CIT 1, Patna	Bihar State Road Development Corporation /AADCB7567M/AY 2013-14	1072.40
8	Bihar	Pr. CIT (C) Patna	Sujata Hotel Pvt Ltd /AAECS0953P/AY 2012-13	891.22
9	Delhi	CIT 3, Delhi	DLF Emporio Ltd /AACCR0093B/AY 2012-13	161.13
10	Delhi	CIT 3, Delhi	Federal Mugal Goetze India Pvt. Ltd /AAACG3769M/AY 2011-12	277.23
11	Delhi	CIT 3, Delhi	DLF New Gurgaon Retail Developers Pvt. Ltd./AACCD6836G/AY 2013-14	58.61
12	Delhi	CIT 3, Delhi	DLF Southern Homes Pvt. Ltd. /AACCC8270B/AY 2013-14	275.34
13	Delhi	CIT 6, Delhi	Maruti Insurance Business Agency Ltd. /AABCM3496N/AY 2013-14	21.18
14	Delhi	CIT 6, Delhi	Modi Rubber Ltd. /AAACM2062R/AY 2012-13	499.55
15	Delhi	CIT 9, Delhi	Value First Digital Media Pvt. Ltd. /AABCV8400B/AY 2013-14	270.24
16	Gujarat	CIT 1, Ahmedabad	Corrtech Energy Ltd. /AAACI8839F/AY 2013-14	24.3
17	Gujarat	CIT 1, Ahmedabad	Adani Gas Ltd. /AAFCA3788D/AY 2013-14	94.72
18	Gujarat	CIT 1, Rajkot	Jyoti CNC Automation /AABCJ1947R/AY 2011-12	95.74
19	Gujarat	CIT 1, Surat	Jivraj Tea Ltd. /AAACJ5895P/AY 2013-14	9.29
20	Gujarat	CIT 1, Vadodara	Jyoti Ltd. /AAACJ4909N/AY 2012-13	19.79
21	Gujarat	CIT 1, Vadodara	Sayaji Hotel Ltd. /AADCS2086A/AY 2013-14	85.57
22	Gujarat	CIT 2, Ahmedabad	Ganesh Housing Corpn. /AAACG5590Q/AY 2013-14	546.33
23	Gujarat	CIT 2, Vadodara	Persang Alloy India P.Ltd. /AAECP1424P/AY 2013-14	13.11
24	Gujarat	CIT 3, Vadodara	Enviro Technology Ltd. /AAACE4126G/AY 2013-14	84.71
25	Gujarat	CIT 3, vadodara	Gujarat Borosil Ltd. /AAACG8440M/AY 2006-07	23.43
26	Gujarat	CIT 4, Ahmedabad	Troika Pharmaceuticals Ltd./AABCT0228K/AY 2010-11	95.64

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27	Gujarat	CIT Gandhinagar	GSPC Gas Company Ltd. /AABCG1813F/AY 2012-13	566.44
28	Gujarat	CIT Gandhinagar	Vishal Containers Ltd. /AABCV8510E/AY 2013-14	5.49
29	Gujarat	CIT Gandhinagar	I Serve Systems Pvt. Ltd. /AAACI9567M/AY 2013-14	10.71
30	Gujarat	CIT Valsad	HLE Engineers Pvt. Ltd. /AABCH4724N/AY 2012-13	21.66
31	Haryana	CIT Gurgaon	Mansa Print And Publisher Ltd. / AADCM9521E / AY 2010-11	47.73
32	Haryana	CIT Faridabad	P R Packaging Ltd /AAACP9735G /AY 2010-11	4.46
33	Haryana	CIT Gurgaon	Steel Strips Wheels Ltd /AACCS3003L/AY 2007-08	21.62
34	Haryana	CIT Gurgaon	Steel Strips Wheels Ltd /AACCS3003L/AY 2009-10	6.40
35	Haryana	CIT Gurgaon	Steel Strips Wheels Ltd /AACCS3003L/AY 2011-12	36.32
36	Haryana	CIT Gurgaon	Steel Strips Wheels Ltd /AACCS3003L/AY 2012-13	143.71
37	Haryana	CIT Karnal	Zeiss Pharmaceuticals (P) Ltd. /AAACZ2089F/AY 2010-11	3.13
38	Haryana	CIT Karnal	Piccadilly Agro Industries Ltd /AABCP7343R/ AY 2013-14	45.92
39	Haryana	CIT Karnal	Ratchet Laboratories Ltd /AACCR8581L /AY 2012-13	36.66
40	Haryana	CIT Karnal	Zeiss Pharmaceuticals Pvt. Ltd./AAACZ2089F/AY 2012-13	256.27
41	Himachal Pradesh	CIT Shimla	Ruchira Packaging Products Pvt Ltd /AABCR9711R/AY 2010-11	19.73
42	Himachal Pradesh	CIT Shimla	Emboss Auctcomp Ltd /AAACE3489Q/AY 2010-11	14.55
43	Kerala	CIT Thiruvananthapuram	Rehabilitation Plantation Ltd /AAACT8105A/AY 2013-14	401.05
44	Madhya Pradesh	Pr. CIT 1, Bhopal	Andritz Hydro Pvt. Ltd. /AABCV2466R/AY 2007-08	109.07
45	Madhya Pradesh	Pr. CIT I, Indore	Arneja Carriers Pvt. Ltd. /AADCA6460E/AY 2013-14	4.23
46	Madhya Pradesh	Pr. CIT Gwalior	Cox India Ltd. /AABCC9079M/AY 2012-13	3.14
47	Madhya Pradesh	Pr. CIT 1, Bhopal	PGH International Pvt. Ltd. /AACCN0067D/ AY 2013-14	21.00
48	Madhya Pradesh	Pr. CIT (C) Bhopal	Bansal Construction Works Pvt. Ltd /AAECB1762H/AY 2013-14	108.16
49	Maharashtra	Pr. CIT LTU, Mumbai	Reliance Industries Ltd /AAACR5055K/AY 2009-10	1488.08
50	Maharashtra	Pr. CIT LTU, Mumbai	Reliance Industries Ltd /AAACR5055K/AY 2010-11	1200.52
51	Maharashtra	Pr. CIT LTU, Mumbai	Glenmark Pharmaceuticals Ltd/ AAACG2207L/AY 2012-13	888.84
52	Maharashtra	Pr. CIT LTU, Mumbai	Glenmark Pharmaceuticals Ltd /AAACG2207L/AY 2011-12	1164.65
53	Maharashtra	Pr. CIT 1, Mumbai	HDFC Ergo General Insurance Company Ltd. /AABCH0738E/AY 2013-14	508.08

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54	Maharashtra	Pr. CIT 1, Mumbai	NOCIL Ltd /AAACN4412E/AY 2009-10	742.38
55	Maharashtra	Pr. CIT 1, Mumbai	Arrow Textiles Ltd /AAGCA8907P/AY 2011-12	17.97
56	Maharashtra	Pr. CIT 1, Mumbai	Smart Value Homes Ltd /AANCS3558H/AY 2012-13	2099.13
57	Maharashtra	Pr. CIT 2, Mumbai	Bank Of India /AAACB0472C/AY 2014-15	61850.79
58	Maharashtra	Pr. CIT 2, Mumbai	Seth Industries Pvt Ltd /AAECS9189D/AY 2012-13	8.37
59	Maharashtra	Pr. CIT 3, Mumbai	Jabil Circuit Pvt Ltd /AACCP7114K/AY 2011-12	101.28
60	Maharashtra	Pr. CIT 3, Mumbai	LKP Finance Ltd /AAACL2401P/AY 2012-13	130.59
61	Maharashtra	Pr. CIT 4, Mumbai	Harinagar Sugar Mills Ltd /AAACH2831H/AY 2013-14	93.77
62	Maharashtra	Pr. CIT 7, Mumbai	Lodhapranik Developers Pvt Ltd /AACCL0427B/AY 2013-14	735.47
63	Maharashtra	Pr. CIT 8, Mumbai	Shree Siddhivinayak Cotspin Pvt Ltd /AAICS9963R/AY 2013-14	189.13
64	Maharashtra	Pr. CIT 8, Mumbai	Shaily Engineering Plastics Ltd /AACCA6600R/AY 2012-13	174.17
65	Maharashtra	Pr. CIT 8, Mumbai	Solvay Specialities India Pvt Ltd /AAJCS0613F/AY 2012-13	273.16
66	Maharashtra	Pr. CIT 10, Mumbai	Prabha Engineering Ltd /AAACP7472Q/AY 2011-12	15.82
67	Maharashtra	Pr. CIT 10, Mumbai	KLT Automotive Tubular Products Ltd /AAACT3859R/AY 2012-13	133.14
68	Maharashtra	Pr. CIT 14, Mumbai	Godrej Consumer Products Ltd /AABCG3365J/AY 2011-12	560.20
69	Maharashtra	Pr. CIT 14, Mumbai	Titan Laboratories Pvt Ltd /AACCT0509Q/AY 2013-14	101.36
70	Maharashtra	Pr. CIT(C) 3, Mumbai	Earth Estate Developers Pvt Ltd /AAACE1843C/AY 2011-12	9.19
71	Maharashtra	Pr. CIT 1, Pune	Champ Energy Venture Pvt. Ltd /AACCC7802R/AY 2013-14	61.53
72	Tamilnadu	Pr. CIT 1, Coimbatore	Bannari Amman Spinning Mills Pvt. Ltd. /AAACB8513A/AY 2013-14	814.8
73	Tamilnadu	Pr. CIT 1, Coimbatore	Super Sales India Ltd. /AADCS0650A/AY 2011-12	56.26
74	Uttar Pradesh	Pr. CIT Noida	New Era Dairy Engineers India Pvt. Ltd. /AACCN2890C/AY 2012-13	30.08
75	Uttar Pradesh	Pr. CIT Noida	Dev Pharmacy Pvt. Ltd./AABDD6274F/AY 2013-14	15.05
76	Uttarakhand	Pr. CIT Dehradun	THDC India Ltd/AAACT7905Q/AY 2010-11 to 2013-14	1680.18
77	West Bengal	Pr. CIT 2, Kolkata	R D B Realty And Infrastructure Ltd /AADCR8845C /AY 2010-11	149.29
78	West Bengal	Pr. CIT 2, Kolkata	Williamson Magor & Co Ltd /AAACW2369P /AY 2012-13	93.22
79	West Bengal	Pr. CIT 2, Kolkata	Emami Ltd /AAACH7412G /AY 2009-10	41.62
80	West Bengal	Pr. CIT 2, Kolkata	Hindusthan National Glass & Industries Ltd /AAACH7557G /AY 2012-13	196.17

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81	West Bengal	Pr. CIT 3, Kolkata	EIH Ltd. /AAACE6898B /AY 2011-12	206.66
82	West Bengal	Pr. CIT 4, Kolkata	Z A Sea Foods Pvt Ltd /AAACZ3437D /AY 2013-14	23.53
83	West Bengal	Pr. CIT 4, Kolkata	International Seaports (Haldia) Pvt Ltd /AAACI9468D /AY 2013-14	158.78
84	West Bengal	Pr. CIT (C) 2, Kolkata	MSP Steel & Power Ltd /AACCA2756N /AY 2007-08	385.93
		Total		86820.52

Appendix 26
(Refer Para No: 3.4.2)
Irregular set off of MAT credit

Sr. No.	State	Pr.CIT/CIT Charge	Name of the assessee/PAN/AY	Tax Effect (₹ in lakh)
1	Andhra Pradesh & Telangana	Pr. CIT I, Hyderabad	ADP India Ltd /AAACN2655C/AY 2010-11	421.74
2	Andhra Pradesh & Telangana	Pr. CIT I, Hyderabad	ADP India Ltd / AAACN2655C/AY 2010-11	234.90
3	Andhra Pradesh & Telangana	Pr. CIT I, Hyderabad	AVRA Laboratories P Ltd /AABCA7317G/AY 2013-14	52.76
4	Andhra Pradesh & Telangana	Pr. CIT II, Hyderabad	Transmission Corporation of AP Ltd /AABCT0088P/AY 2013-14	3723.41
5	Andhra Pradesh & Telangana	Pr. CIT III, Hyderabad	Sathavahana Ispat Ltd /AACCS8982L/AY 2011-12	30.62
6	Andhra Pradesh & Telangana	Pr. CIT IV, Hyderabad	Matrix Laboratories Ltd /AADCM3491M/AY 2009-10	1132.24
7	Andhra Pradesh & Telangana	Pr. CIT IV, Hyderabad	Mylan Laboratories Ltd (Formerly Matrix Labs) /AADCM3491M/AY 2010-11	990.88
8	Andhra Pradesh & Telangana	Pr. CIT IV, Hyderabad	Mylan Laboratories Ltd (Formerly Matrix Labs) /AADCM3491M/AY 2012-13	671.25
9	Andhra Pradesh & Telangana	Pr. CIT IV, Hyderabad	Nava Bharat Ventures Ltd /AAACN7327C/AY 2008-09	664.99
10	Andhra Pradesh & Telangana	Pr. CIT IV, Hyderabad	Manjeera Constructions Ltd /AABCM4763G/AY 2012-13	85.04
11	Andhra Pradesh & Telangana	Pr. CIT IV, Hyderabad	Prithvi Information Solutions P Ltd /AACCP5281E/AY 2010-11	63.23
12	Andhra Pradesh & Telangana	Pr. CIT V, Hyderabad	Dr Reddys Laboratories Ltd /AAACD7999Q/AY 2007-08	1202.80
13	Andhra Pradesh & Telangana	Pr. CIT V, Hyderabad	Deloitte Consulting India P Ltd /AABCD0476H/AY 2012-13	1136.48
14	Andhra Pradesh & Telangana	Pr. CIT V, Hyderabad	Deloitte Consulting India P Ltd /AABCD0476H/AY 2011-12	798.98
15	Andhra Pradesh & Telangana	Pr. CIT V, Hyderabad	Dharti Dredging and Infrastructure Ltd /AABCB6612N/AY 2013-14	113.13
16	Andhra Pradesh & Telangana	Pr. CIT (C), Hyderabad	Madhucon Projects Ltd / AABCM4757A/AY 2009-10	273.11
17	Andhra Pradesh & Telangana	Pr. CIT (C), Hyderabad	Axis Clinicals Ltd /AAHCA9013B/AY 2012-13	67.33
18	Andhra Pradesh & Telangana	Pr. CIT Guntur	Viswateja Spinning Mills Ltd /AABCV8759M/AY 2013-14	82.52
19	Andhra Pradesh & Telangana	Pr. CIT I, Visakhapattanam	Facoralloys Ltd /AAACG8101C/AY 2010-11	114.30
20	Andhra Pradesh & Telangana	Pr. CIT II, Visakhapattanam	Venkatrama Oil Industries Ltd /AADCS1673D/AY 2013-14	14.92
21	Assam	CIT 1, Guwahati	G B Choudhury Holdings (P) Ltd /AABCG7865R/AY 2013-14	3.85
22	Bihar	Pr. CIT 1, Patna	Shrinivash (Gujrat) Laboratories Pvt Ltd /AAECS8612D/AY 2012-13	46.03
23	Bihar	Pr. CIT 1, Patna	Renovision Exports Pvt Ltd, Patna /AABCR7100A/AY 2012-13	11.17
24	Bihar	Pr. CIT 1, Patna	Scorpion Container Pvt Ltd /AAICS4086K/AY 2013-14	7.49

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25	Bihar	Pr. CIT (C), Patna	Pujaagro Foods Ltd, /AACCP8655M/ AY 2006-07 to 2008-09	1.11
26	Chhattisgarh	Pr. CIT 2, Raipur	Pilania Steels Pvt Ltd /AABCP3690H/ AY 2010-11	4.49
27	Delhi	CIT (C) II, Delhi	Minda Industries Ltd /AAACM1152C/ AY 2012-13	171.92
28	Delhi	CIT VIII, Delhi	Shri Lal Mahal Ltd /AAECS5326C/AY 2013-14	388.08
29	Delhi	CIT LTU, Delhi	Exl Service Com India Pvt Ltd /AAACE5174C/AY 2012-13	313.33
30	Delhi	CIT 7, Delhi	Rathi Suuper Steel Ltd /AAACR0182M/AY 2012-13	329.62
31	Delhi	CIT 6, Delhi	Moet Hennessy Pvt Ltd /AACCM4079L/AY 2013-14	205.72
32	Gujarat	CIT (C) 1, Ahmedabad	JMC Project (India) Ltd /AAACJ3814E/AY 2008-09	83.90
33	Gujarat	CIT (C) 1, Ahmedabad	JMC Project (India) Ltd /AAACJ3814E/AY 2013-14	309.55
34	Gujarat	CIT 1, Ahmedabad	Cignex Datamatics Technologies Ltd /AACCC8372M/AY 2012-13	25.26
35	Gujarat	CIT 1, Baroda	Gujarat State Electricity Corporation / AAACG6864F/ AY 2010-11	331.48
36	Gujarat	CIT 2, Ahmedabad	E-Infochips Ltd /AACCS1310E/AY 2012-13	296.53
37	Gujarat	CIT 2, Ahmedabad	E-Infochips Ltd / AACCS1310E/AY 2013-14	399.52
38	Gujarat	CIT 2, Ahmedabad	Ganesh Housing Corn, Ltd/AAACG5590Q/AY 2013-14	63.75
39	Gujarat	CIT 2, Vadodara	Sodium Metal Pvt Ltd /AACCS5499J/AY 2012-13	18.75
40	Gujarat	CIT 2, Vadodara	Panasonic Energy India Co Ltd /AAACL3332R/AY 2012-13	8.11
41	Gujarat	CIT 3, Ahmedabad	Nirma Ltd / AAACN5350K/AY 2011-12	708.61
42	Gujarat	CIT 4, Ahmedabad	Sympol Products Pvt Ltd / AADCS9255P/AY 2013-14	20.33
43	Gujarat	CIT Gandhinagar	R World Leisure Ltd /AAABCR4778A/AY 2013-14	5.23
44	Gujarat	CIT Gandhinagar	Oswal Industries Ltd /AAACO3443L/AY 2013-14	8.51
45	Gujarat	Pr. CIT, Ahmedabad	Neesa Technologies Pvt Ltd /AABCG5430A/AY 2013-14	5.04
46	Haryana	CIT Gurgaon	Gerson Lehrman Group India (P) Ltd //AY 2012-13	31.77
47	Jharkhand	Pr. CIT, Ranchi	Basudebauto Ltd /AABCB7074K/AY 2012-13	3.34
48	Jharkhand	Pr. CIT, Ranchi	Bihar Foundry and Castings Ltd /ABCB1852D/AY 2011-12	1.64
49	Karnataka	CIT LTU, Bangalore	Rittal India (P) Ltd/AAACR7927A/AY 2011-12	11.43
50	Karnataka	CIT LTU, Bangalore	Robert Bosch Engineering and Business Solutions Ltd / AAACR7108R/AY 2011-12	286.55
51	Karnataka	CIT LTU, Bangalore	Toyota Kirloskar Auto Parts (P) Ltd / AABCT5590Q/AY 2009-10	846.44
52	Karnataka	CIT LTU, Bangalore	State Bank Of Mysore/ AACCS0155P/AY 2012-13	1348.08

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53	Karnataka	Pr. CIT (C) Bangalore	Chaitanya Properties Pvt Ltd / AAACC5900A/AY 2013-14	342.98
54	Karnataka	Pr. CIT 1, Bangalore	Armstrong Design Pvt Ltd /AAECA7775K/AY 2012-13	30.64
55	Karnataka	Pr. CIT 1, Bangalore	Amazon Development Centre India Pvt Ltd /AAECA7705P/AY 2012-13	104.61
56	Karnataka	Pr. CIT 1, Bangalore	Brillio Technologies Pvt Ltd (Formerly Known as Collabera Solutions Ltd) / AABCP2354A/AY 2011-12	149.54
57	Karnataka	Pr. CIT 1, Bangalore	Altisource Business Solution Pvt Ltd/ AAACO9467A/ AY 2012-13	291.12
58	Karnataka	Pr. CIT 2, Bangalore	DCS International Pvt Ltd / AABCD9549F/ AY 2012-13	8.48
59	Karnataka	Pr. CIT 2, Bangalore	Cable & Wireless Networks India Pvt Ltd /AADCC1079M/AY 2011-12	50.81
60	Karnataka	Pr. CIT 2, Bangalore	Electronics for Imaging India Pvt Ltd, /AAACG6053E/AY 2012-13	68.10
61	Karnataka	Pr. CIT 3, Bangalore	Internaational Stones India Pvt Ltd /AABCI1821R/AY 2013-14	121.48
62	Karnataka	Pr. CIT 3, Bangalore	Internaational Stones India Pvt Ltd / AABCI1821R/AY 2012-13	131.68
63	Karnataka	Pr. CIT 3, Bangalore	Hewlett Packard Globalsoft Pvt Ltd / AAACD4078L/AY 2010-11	840.89
64	Karnataka	Pr. CIT 3, Bangalore	Hewlett Packard Globalsoft Pvt Ltd /AAACD4078L/AY 2011-12	4758.99
65	Karnataka	Pr. CIT 3, Bangalore	Hewlett Packard (India) Software Operation Pvt Ltd /AAACH7164B/AY 2012-13	218.08
66	Karnataka	Pr. CIT 3, Bangalore	Galax E Solutions India (P) Ltd / AABCG9007F/AY 2012-13	32.62
67	Karnataka	Pr. CIT 3, Bangalore	First Advantage Offshore Services Pvt Ltd /AAACZ1029M/AY 2011-12	56.08
68	Karnataka	Pr. CIT 4, Bangalore	Mindteck (India) Ltd /AAACH1072Q/AY 2011-12	44.56
69	Karnataka	Pr. CIT 4, Bangalore	Jeans Knit Pvt Ltd / AABCI4513B/AY 2012-13	1281.90
70	Karnataka	Pr. CIT 4, Bangalore	Moog India Technology Center Pvt Ltd / AAGCM3566Q/AY 2012-13	73.90
71	Karnataka	Pr. CIT 4, Bangalore	Marlabs Software Pvt Ltd / AACCM6627Q/AY 2011-12	97.61
72	Karnataka	Pr. CIT 5, Bangalore	Royal Orchid Hotels Ltd /AABCR0111M/AY 2011-12	43.18
73	Karnataka	Pr. CIT 5, Bangalore	Opto Circuits India Ltd / AAACO2165P/AY 2010-11	55.53
74	Karnataka	Pr. CIT 5, Bangalore	Nuance Transcription Services India Pvt Ltd /AAACF3465F/AY 2011-12	100.50
75	Karnataka	Pr. CIT 6, Bangalore	SAP Labs India Pvt Ltd / AAFCS3649P/AY 2012-13	1578.63
76	Karnataka	Pr. CIT 6, Bangalore	SAP India Pvt Ltd /AACCS7483E/AY 2012-13	5262.48
77	Karnataka	Pr. CIT 6, Bangalore	Sutures India Pvt Ltd / AACCS6580N/AY 2012-13	9.57
78	Karnataka	Pr. CIT 6, Bangalore	Software AG Bangalore Technologies Pvt Ltd /AAACW5438M/AY 2013-14	170.27

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79	Karnataka	Pr. CIT 7, Bangalore	Xalted Information Systems Pvt Ltd /AAFCS5024G/AY 2012-13	4.11
80	Karnataka	Pr. CIT 7, Bangalore	Xalted Information Systems Pvt Ltd /AAFCS5024G/AY 2013-14	19.52
81	Karnataka	Pr. CIT 7, Bangalore	Wipro Technology Services Ltd / AACCC4700G/AY 2013-14	99.32
82	Karnataka	Pr. CIT 7, Bangalore	ThoughtWorks Technologies Pvt Ltd /AABCT3936G/AY 2012-13	870.32
83	Karnataka	Pr. CIT Belgaum	Jamkhandi Sugars Ltd /AAACJ8575C/AY 2011-12	30.47
84	Karnataka	Pr. CIT Goa	Betts India Pvt Ltd /AACCB8811F/AY 2011-12	213.68
85	Karnataka	Pr. CIT Goa	Shraddha Ispat Pvt Ltd /AAHCS4567J/AY 2010-11	23.24
86	Karnataka	Pr. CIT Goa	Kamat Construction (P) Ltd / AAACK8135H/AY 2013-14	41.31
87	Karnataka	Pr. CIT Goa	Kamat Construction (P) Ltd /AAACK8135H/AY 2012-13	86.08
88	Karnataka	Pr. CIT Mangalore	Yojaka India Pvt Ltd / AAACY1852D/AY 2013-14	100.58
89	Karnataka	Pr. CIT Mangalore	Mangalore Minerals Pvt Ltd /AABCM3953G/AY 2013-14	10.99
90	Kerala	CIT I, Kochi	SFO Technologies Pvt Ltd /AADCS3318K/AY 2009-10	97.53
91	Kerala	CIT I, Kochi	Trinityarcade Private Ltd / AACCT2098L/AY 2009-10	82.82
92	Kerala	CIT I, Kochi	Aromatic Ingredients Pvt Ltd /AAFCA3007M/AY 2012-13	8.54
93	Kerala	CIT Kottayam	N C John & Sons Pvt Ltd /AABCN0264H/AY 2011-12	13.71
94	Kerala	CIT Kottayam	N C John & Sons Pvt Ltd /AABCN0264H/AY 2012-13	5
95	Kerala	CIT Kozhikode	Indus Motor Company Pvt Ltd /AAACI4904J/AY 2013-14	78.07
96	Kerala	CIT Kozhikode	Swarnakamal Jewels India Pvt Ltd /AAMCS0682H/AY 2012-13	9.23
97	Kerala	CIT Kozhikode	Travancore Gold India Pvt Ltd /AACCT9547Q/AY 2012-13	10.85
98	Kerala	CIT Thiruvananthapuram	Ibs Software Services Pvt Ltd /AAACI6825N/AY 2010-11	130.26
99	Kerala	CIT Thiruvananthapuram	Ibs Software Services Pvt Ltd /AAACI6825N/AY 2011-12	465.88
100	Kerala	CIT Thiruvananthapuram	Suntech Business Solutions (P) Ltd / AAICS8020K/AY 2011-12	58.21
101	Kerala	CIT Thrissur	The South Indian Bank Ltd / AABCT0022F/AY 2008-09	3572.48
102	Kerala	CIT Thrissur	Imperial Spirits Ltd /AACCP1055F/AY 2011-12	53.74
103	Madhya Pradesh	Pr. CIT Gwalior	Agro Solvent Products Private Ltd / AACCA7855L/AY 2011-12	52.06
104	Madhya Pradesh	Pr. CIT I, Indore	Navratan Techbuild Pvt Ltd / AACCN0937A/AY 2012-13	55.97

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105	Madhya Pradesh	Pr. CIT I, Indore	Agro Phos (India) Ltd /AAECA3241N/AY 2013-14	1.45
106	Madhya Pradesh	Pr. CIT I, Indore	Dharauto-Motives Pvt Ltd /AABCD4418K/AY 2013-14	4.00
107	Madhya Pradesh	Pr. CIT I, Indore	Molekule (India) Pvt Ltd /AAECM6967F/AY 2012-13	3.98
108	Madhya Pradesh	Pr. CIT I, Indore	Nanofil Technologies Pvt Ltd / AADCN1673Q/AY 2013-14	2.71
109	Madhya Pradesh	Pr. CIT Gwalior	GLR Real Estate Pvt Ltd /AACCG4572A/AY 2013-14	49.16
110	Madhya Pradesh	Pr. CIT Gwalior	Suryansh Shares Tradersand Developers Pvt Ltd / AAICS5976L/AY 2012-13	1.12
111	Madhya Pradesh	Pr. CIT (C), Bhopal	Moirra Steels Ltd /AABCM2051K/AY 2010-11	5.52
112	Madhya Pradesh	Pr. CIT II, Jabalpur	Charak Diagnosticsand Research Centre Pvt Ltd /AADCC1051H/AY 2011-12	1.37
113	Madhya Pradesh	Pr. CIT II, Jabalpur	Waidhan Engineeringand Industry Pvt Ltd / AAACW4013A/AY 2012-13	1.66
114	Madhya Pradesh	Pr. CIT I, BHOPAL	Asnani Buildersand Developers Ltd /AAFCA5950K/AY 2011-12	15.61
115	Maharashtra	Pr. CIT LTU, Mumbai	Aditya Birla Nuvo Ltd /AAACI1747H/AY 2006-07	92.87
116	Maharashtra	Pr. CIT LTU, Mumbai	Ruby Macons Ltd (Now MWV India Paperboard Packaging Pvt Ltd) /AAACR1939A/AY 2010-11	5.06
117	Maharashtra	Pr. CIT LTU, Mumbai	Rashtriya Chemiclas & Fertilizers Ltd / AAACR2831H/AY 2013-14	144.49
118	Maharashtra	Pr. CIT 1, Mumbai	Hindustan Petroleum Corporation Ltd /AAACH1118B/AY 2012-13	5893.07
119	Maharashtra	Pr. CIT 2, Mumbai	Tata Sons /AAACT4060A/AY 2011-12	6148.25
120	Maharashtra	Pr. CIT 2, Mumbai	L & T Power Development Ltd / AABCL3867C/AY 2013-14	28.51
121	Maharashtra	Pr. CIT 2, Mumbai	Bristlecone India Ltd /AAACM5186E/AY 2012-13	82.55
122	Maharashtra	Pr. CIT 2, Mumbai	Bristlecone India Ltd / AAACM5186E/AY 2013-14	50.05
123	Maharashtra	Pr. CIT 2, Mumbai	Nhava Sheva International Container Terminal Pvt Ltd / AABCN0185H/AY 2013-14	756.38
124	Maharashtra	Pr. CIT 3, Mumbai	Positive Packaging Industries Ltd / AAACP2836Q/AY 2012-13	137.57
125	Maharashtra	Pr. CIT 3, Mumbai	Kuoni Travels Pvt Ltd /AAACS0170L/AY 2011-12	88.87
126	Maharashtra	Pr. CIT 3, Mumbai	Jabil Circuit Pvt Ltd / AACCP7114K/AY 2012-13	740.41
127	Maharashtra	Pr. CIT 4, Mumbai	Credit Suisse Securities India Pvt Ltd /AAACC4388G/AY 2009-10 to 2010-11	517.65
128	Maharashtra	Pr. CIT 7, Mumbai	Hinduja Global Solutions Ltd / AAACT1763A/AY 2011-12 to 2012-13	1329.62
129	Maharashtra	Pr. CIT 14, Mumbai	Neelkanth Mansion and Infrastructure Pvt Ltd / AAACN1245R/AY 2013-14	19.90
130	Maharashtra	Pr. CIT (C) 3, Mumbai	Housing Development & Infrastructure Ltd / AAACH5443F/AY 2009-10	589.69
131	Maharashtra	Pr. CIT 1 Pune	Clear Point Learning Systems India Pvt Ltd / AACCC7242F/AY 2013-14	18.45

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132	Maharashtra	Pr. CIT 1 Pune	Brinton Carpetsasia Pvt Lt/ AAACB7059H/AY 2011-12	41.16
133	Maharashtra	Pr. CIT 1 Pune	Igate Computer System Ltd/AABCP6219N/AY 2012-13	3680.27
134	Maharashtra	Pr. CIT 10, Mumbai	Ambuja Cements (I) Pvt Ltd/ AACCA3390A/	117.51
135	Maharashtra	Pr. CIT 10, Mumbai	India Medtronic Pvt Ltd?AAACI4227Q/ 2010-11	214.02
136	Odisha	Pr. CIT 1, Bhubaneswar	Indian Metaland Ferroalloys Ltd /AAACI4818F/AY 2010-11	1285.93
137	Odisha	Pr. CIT 1, Bhubaneswar	Tarunshree Cotton (P) Ltd /AABCT9558J /AY 2013-14	5.10
138	Odisha	Pr. CIT Cuttack	Swapna Motors P Ltd /AAFCS1450A/AY 2013-14	6.72
139	Odisha	Pr. CIT Cuttack	Rajalaxmi Constructions Ltd /AAACR8437P/AY 2012-13	2.70
140	Punjab	CIT 2, Chandigarh	Agylyst Consulting (P) Ltd/AAHCA0105A/AY 2012-13	96.02
141	Rajasthan	CIT 1, Jaipur	P R Rolling Mills Pvt Ltd / AABCP4072F/AY 2012-13	2.51
142	Rajasthan	CIT 2, Jaipur	Agribiotech Industries Ltd/ AAFC1695R/AY 2013-14	35.90
143	Rajasthan	CIT 2, Jaipur	Isys Softech Pvt Ltd/AAACI7859J/AY 2013-14	7.82
144	Rajasthan	CIT 2, Jaipur	Bajrang Bali Pulses Pvt Ltd/ AABCB5271C/AYs 2012-13 to 2013-14	2.27
145	Rajasthan	CIT 3, Jaipur	Paris Elysees India Pvt Ltd / AABCP4088P/AY 2013-14	11.22
146	Rajasthan	CIT 3, Jaipur	Jhunjhunu Balaji Motors Pvt Ltd / AABCJ9791P/AY 2012-13	1.88
147	Rajasthan	CIT 3, Jaipur	Lupin Forging Pvt Ltd /AABCL6672M/AY 2013-14	1.35
148	Rajasthan	CIT (C) Jaipur	Raghuv eer Metal Industries Ltd / AABCR7496R/AY 2011-12	1.82
149	Rajasthan	CIT Udaipur	Tirupati Microtech Pvt Ltd /AAACT5483D/AY 2013-14	24.45
150	Rajasthan	CIT Udaipur	E-Connect Solutions Pvt Ltd / AAACE5120G/AY 2013-14	1.81
151	Tamilnadu	Pr. CIT Salem	Avr Swarna Mahal Jewellery Pvt Ltd /AAHCA9042L/AY 2012-13	206.97
152	Tamilnadu	Pr. CIT Salem	Arunachala Gounder Textiles Mills Pvt Ltd / AABCA7821M /AY 2013-14	18.85
153	Tamilnadu	Pr. CIT 1, Chennai	Ascendas IT SEZ (Chennai) Pvt Ltd / AAFC15329L /AY 2012-13	13.52
154	Tamilnadu	Pr. CIT 1, Chennai	Ascendas IT SEZ (Chennai) Pvt Ltd / AAFC15329L / AY 2013-14	22.08
155	Tamilnadu	Pr. CIT 1, Coimbatore	ABT Ltd /AABCA8398K/AY 2012-13	25.95
156	Tamilnadu	Pr. CIT 1, Coimbatore	ABT Ltd / AABCA8398K / AY 2013-14	270.94
157	Tamilnadu	Pr. CIT 1, Coimbatore	T Stanesand Company Ltd /AAACT7126P/ AY 2012-13	45.10
158	Tamilnadu	Pr. CIT 2, Chennai	Eagle Press Pvt Ltd /AAACE1442P/AY 2013-14	160.47

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159	Tamilnadu	Pr. CIT 2, Chennai	Faber Sindoori Management Services Pvt Ltd /AABCF1460B/AY 2013-14	19.38
160	Tamilnadu	Pr. CIT 2, Chennai	GB International Pvt Ltd / AABCP3453G/AY 2013-14	16.24
161	Tamilnadu	Pr. CIT 2, Chennai	Gea Cooling Tower Technologies India Pvt Ltd /AACG7891G/AY 2013-14	186.38
162	Tamilnadu	Pr. CIT 2, Coimbatore	SMP Textiles Mills Pvt Ltd /AACCS9447A/AY 2013-14	49.22
163	Tamilnadu	Pr. CIT 4, Chennai	Kals Distilleries Pvt Ltd / AADCK3803F/AY 2013-14	109.49
164	Tamilnadu	Pr. CIT 4, Chennai	Kilburn Chemicals Ltd /AAACK1427A/AY 2011-12	49.27
165	Tamilnadu	Pr. CIT 5, Chennai	R R Construction and Infrastructure Pvt Ltd /AADCR6735R/AY 2013-14	192.55
166	Uttar Pradesh	Pr. CIT Noida	Elcomponics Sales Pvt Ltd /AABCE6120F/AY 2013-14	558.43
167	West Bengal	Pr. CIT (C) 1, Kolkata	Bengal Energy Ltd /AADCB1581F/AY 2011-12	166.31
168	West Bengal	Pr. CIT (C) 2, Kolkata	Barak Valley Cements Ltd /AABCB5691A /AY 2009-10	16.23
169	West Bengal	Pr. CIT (C) 2, Kolkata	Meghalaya Cements Ltd /AADCM8079P /AY 2011-12	26.41
170	West Bengal	Pr. CIT 2, Kolkata	R D B Realty and Infrastructure Ltd /AADCR8845C/AY 2012-13	22.44
171	West Bengal	Pr. CIT 2, Kolkata	R D B Realty and Infrastructure Ltd /AADCR8845C/AY 2013-14	109.48
172	West Bengal	Pr. CIT 2, Kolkata	Madhusala Drinks Pvt Ltd /AACCM1152E/AY 2012-13	7.64
173	West Bengal	Pr. CIT 2, Kolkata	Sky Scrappers Steel Ltd /AABCG2845F/AY 2010-11	23.83
174	West Bengal	Pr. CIT 3, Kolkata	SPML Infra Pvt Ltd /AADCS2469K /AY 2007-08	47.24
175	West Bengal	Pr. CIT 4, Kolkata	Sarvottam Caps Pvt Ltd /AADCS8806J /AY 2013-14	21.07
176	West Bengal	Pr. CIT 4, Kolkata	Startrack Vinimay Pvt Ltd /AAECS8982J /AY 2013-14	20.19
177	West Bengal	Pr. CIT 4, Kolkata	Hindustan Gum & Chemicals Ltd /AAACH7214E/AY 2012-13	41.72
Total				65007.29

Appendix 26.1

(Refer Para No: 3.4.2)

Non allowance of set off of MAT credit

Sr. No.	State	Pr.CIT/CIT Charge	Name of the assessee/PAN/AY	Tax Effect (₹ in lakh)
1	Gujarat	CIT (C) 1, Ahmedabad	Suraj Ltd / AAGCS6939N / AYs 2010-11 to 2014-15	119.97
2	Gujarat	CIT 1, Baroda	Jewel Consumer Care Pvt. Ltd/AAACB8634Q/AY 2013-14	90.63
3	Gujarat	CIT 1, Baroda	GUVNL / AACCG2861L / AY 2012-13	3882.09
Total				4092.69

Appendix 27
(Refer Para No: 3.5)

Incorrect allowance of brought forward business loss/unabsorbed depreciation as per books of account

Sr. No.	State	Pr. CIT Charge	Name of Assessee/PAN/ AYS	Tax Effect (₹ in lakh)
1	Andhra Pradesh & Telangana	Pr. CIT II, Hyderabad	Heteromed Solutions Pvt Ltd/ AABCH9248M / AY 2013-14	20.59
2	Assam	CIT 2, Guwahati	Karnak Distillery (P) Ltd / AABCK5679H / AY 2010-11	7.74
3	Bihar	Pr. CIT 1, Patna	Goddres Pharmaceuticals Pvt Ltd / AADCG6434C / AY 2012-13	8.46
4	Bihar	Pr. CIT 1, Patna	Ashoka Auto Enterprises Pvt Ltd / AACCA9482D / AY 2011-12	1.64
5	Delhi	CIT 2, Delhi	Cepco Industries Pvt Ltd/ AAACC1194N / AY 2012-13	142.95
6	Gujarat	CIT 3, Ahmedabad	Nagaur Water Supply Co Pvt Ltd / AACCN7403R / AY 2013-14	9.68
7	Haryana	CIT Gurgaon	Syniverse Technologies (India) Pvt Ltd/ AAMCS2284H / AY 2012-13	193.00
8	Himachal Pradesh	CIT Shimla	Sidhartha Super Spinning Mills Pvt Ltd/ AAACS4904J / AY 2012-13	13.46
9	Karnataka	Pr. CIT 1, Bangalore	Bread Basket Pvt Ltd/AACCB5438N / AY 2012-13	0.00
10	Karnataka	Pr. CIT 1, Bangalore	Brady Company India Pvt Ltd/ AACCB8163A / AY 2010-11	0.00
11	Karnataka	Pr. CIT 1, Bangalore	Bangalore Pharmaceuticals And Research Laboratory (P) Ltd/AAACB5712H/AY 2012-13	0.00
12	Karnataka	Pr. CIT 2, Bangalore	Cessna Garden Developers Pvt Ltd/ AAACC8539R / AY 2013-14	0.00
13	Karnataka	Pr. CIT 2, Bangalore	Ecom Gill Coffee Trading Pvt Ltd/ AAACE7863N / AY 2010-11	0.00
14	Karnataka	Pr. CIT 3, Bangalore	Gokak Textiles Ltd / AACCG8244P / AY 2013-14	610.46
15	Karnataka	Pr. CIT 3, Bangalore	Infocon International Ltd/ AAACI3319P / AY 2013-14	57.03
16	Karnataka	Pr. CIT 4, Bangalore	Microland Ltd / AABCM2704P / AY 2013-14	0.00
17	Karnataka	Pr. CIT 4, Bangalore	J.K Fabrics (Bangalore) Pvt Ltd / AABCJ6118Q / AY 2013-14	0.00
18	Karnataka	Pr. CIT 6, Bangalore	Sudhir Papers Ltd / AABCS9250L / AY 2012-13	21.25
19	Karnataka	Pr. CIT Mangalore	Lamina Foundries Ltd / AAACL3059P/ AY 2012-13	0.00
20	Karnataka	Pr. CIT Mangalore	Sequent Research Ltd / AAACL3059P/AY 2012-13	6.07
21	Karnataka	Pr. CIT Mangalore	Hotel Poonja International Pvt Ltd / AABCH1125P / AY 2011-12	0.00
22	Kerala	CIT I, Kochi	Symega Savoury Technology Ltd / AAKCS0062P / AY 2013-14	34.15
23	Kerala	CIT Kottayam	Specified Rubbers Pvt Ltd / AACCS9257N / AY 2013-14	4.51

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24	Maharashtra	Pr. CIT 1, Mumbai	HDFC Ergo General Insurance Company Ltd / AABCH0738E / AY 2013-14	304.15
25	Maharashtra	Pr. CIT 2, Mumbai	Bobcards Ltd / AAACB1989L / AY 2012-13	126.67
26	Maharashtra	Pr. CIT 3, Mumbai	Rockwood Hotels & Resorts Ltd / AAACH8611F / AY 2011-12	30.35
27	Maharashtra	Pr. CIT 8, Mumbai	Vizag Seaport Pvt Ltd/ AABCG4141J/2010-11	177.75
28	Maharashtra	Pr. CIT 8, Mumbai	Ram Ratna Infrastructure Pvt Ltd / AAACH9248N / AY 2013-14	5.89
29	Rajasthan	CIT Udaipur	American International Health Management Ltd/AADCA5692C/AYs 2012-13 to 2013-14	116.81
30	Rajasthan	CIT 3, Jaipur	Anil Special Steel Industries Ltd / AACCA2038F / AY 2011-12	82.00
31	Tamilnadu	Pr. CIT 1, Madurai	Rajapalayam Mills Ltd / AAACR8897F / AY 2013-14	141.67
32	Tamilnadu	Pr. CIT 3, Chennai	TVS-E Service Tec Ltd / AACCT6970F / AY 2012-13	38.1
33	Tamilnadu	Pr. CIT 3, Coimbatore	Reenergy Equipments India Pvt. Ltd / AADCR7729P / AY 2012-13	30.07
34	Uttar Pradesh	Pr. CIT II, Agra	ACPL Products (P) Limited / AADCA3621R / AY 2012-13	28.8
35	Uttar Pradesh	Pr. CIT (C) Kanpur	NSD Nirman (P) Ltd / AACCN1612L / AY 2010-11	6.53
36	West Bengal	Pr. CIT (C) 2, Kolkata	Octal Suppliers Pvt Ltd / AAAC03505D / AY 2012-13	77.69
			Total	2297.47

Appendix 28
(Refer para No : 3.6)

Incorrect reduction of the amount withdrawn from the reserve

Sr. No.	State	Pr. CIT Charge	Name of Assessee/PAN/ AYS	Tax Effect (₹ in lakh)
1	Haryana	CIT Gurgaon	Septu India (P) Ltd / AAFCS0224A / AY 2012-13	5.83
2	Karnataka	CIT LTU Bangalore	Tejas Networks Ltd / AABCT1670M / AY 2011-12	45.67
3	Karnataka	CIT LTU Bangalore	Schneider Electric IT Business India Pvt Ltd / AACCA6398Q / AY 2011-12	153.73
4	Karnataka	Pr. CIT 4, Bangalore	Maini Precision Products Pvt Ltd/AABCM8269R/AY 2011-12	71.43
5	Karnataka	Pr. CIT 4, Bangalore	Karnataka State Industrial & Infrastructure Development Corporation Ltd/AAACK5531H/ AY 2013-14	547.89
6	Karnataka	Pr. CIT 5, Bangalore	Napean Trading & Investment Co Pvt Ltd / AAACN2710M / AY 2012-13	46.24
7	Karnataka	Pr. CIT 5, Bangalore	Napean Trading & Investment Co Pvt Ltd / AAACN2710M / AY 2013-14	26.42
8	Maharashtra	Pr. CIT 3, Mumbai	Bharat Serums And Vaccines Ltd / AAACB2431M / AY 2013-14	8.37
9	Maharashtra	Pr. CIT 3, Mumbai	Jabil Circuit Pvt Ltd / AACCP7114K / AY 2011-12	85.67
10	Maharashtra	Pr. CIT 10, Mumbai	KMC Oil Tools India Pvt Ltd / AACCK6165D / AY 2013-14	23.00
11	Tamilnadu	Pr. CIT 1, Chennai	Cema Electric Lighting Products India Pvt Ltd / AACCC9663Q / AY 2013-14	301.9
12	Tamilnadu	Pr. CIT 3, Chennai	TVS-E Service Tec Ltd / AACCT6970F / AY 2012-13	89.44
13	Tamilnadu	Pr. CIT 1, Madurai	Golden Weaving Mills Pvt Ltd / AAACG6671L / AY 2012-13	102.77
			Total	1508.36

Appendix 29
(Refer Para No: 3.7)

Non-observance of procedure laid down for allowing exemption to sick industrial companies from computation of book profit

Sr. No.	State	Pr. CIT Charge	Name of Assessee/PAN/ AYs	Tax Effect (₹ in lakh)
1	Maharashtra	Pr. CIT 1, Mumbai	Ganesh Benzoplast Ltd / AACG1259J/ AY 2011-12 to 2013-14	0.00
2	Maharashtra	Pr. CIT 3, Mumbai	TPI India Ltd / AACCT7772P / AY 2009-10	0.00
3	Maharashtra	Pr. CIT 3, Mumbai	TPI India Ltd / AACCT7772P / AYs 2010-11 to 2013-14	0.00
4	Maharashtra	Pr. CIT 8, Mumbai	Singer India Ltd / AAACS8418H / AY 2012-13	0.00
			Total	0

Appendix 30
(Refer Para No: 3.8)

Non selection of case for scrutiny

Sr. No.	State	Pr. CIT Charge	Name of Assessee/PAN/ AYs	Tax Effect (₹ in lakh)
1	Delhi	CIT 4, Delhi	Interglobe Aviation Ltd / AABCI2726B / AY 2011-12	7551.00
			Total	7551.00

Appendix 31
(Refer Para No: 3.9)
Other topics of interest

Sr. No.	State	Pr. CIT Charge	Name of Assessee/PAN/ AYS	Tax Effect (₹ in lakh)
1	Andhra Pradesh & Telangana	Pr. CIT II, Hyderabad	Gulf Oil Corporation Ltd / AABCG8433B / AY 2011-12	514.12
2	Andhra Pradesh & Telangana	Pr. CIT II, Hyderabad	HSBC Electronic Data Processing India Pvt Ltd / AAACH8235M / AY 2010-11	45.46
3	Andhra Pradesh & Telangana	Pr. CIT IV, Hyderabad	Lycos Internet Ltd / AAACL5827B / AY 2012-13	847.40
4	Andhra Pradesh & Telangana	Pr. CIT IV, Hyderabad	Neuland Laboratories Ltd / AAACN9531E / AY 2013-14	142.42
5	Andhra Pradesh & Telangana	Pr. CIT V, Hyderabad	Dr. Reddy's Laboratories Ltd / AAACD7999Q / AY 2011-12	684.27
6	Andhra Pradesh & Telangana	Pr. CIT VII, Hyderabad	Madhucon Sugar & Power Industries Ltd/ AADCM3426A / AY 2013-14	21.74
7	Andhra Pradesh & Telangana	Pr. CIT VII, Hyderabad	Mudhucon Sugar & Power Industries Ltd/ AADCM3426A / AY 2012-13	19.47
8	Andhra Pradesh & Telangana	Pr. CIT II, Visakhapatnam	Visakha Container Terminal Pvt Ltd/ AABCB4834B / AY 2013-14	83.10
9	Assam	CIT Shillong	Nalari Ferro Alloys (P) Ltd / AACCN2195A / AY 2012-13	3.07
10	Assam	CIT 2, Guwahati	New Tech Steel & Alloys (P) Ltd / AACCN8196K/AY 2013-14	3.38
11	Delhi	CIT 3, Delhi	DLK Designs Pvt Ltd/ AACCD7292C / AY 2013-14	6.27
12	Delhi	CIT 6, Delhi	Malana Power Company / AABCN1108R / AY 2012-13	66.57
13	Delhi	CIT 9, Delhi	Telecom Consult India Pvt Ltd/AACT0061H/AY 2012-13	10.54
14	Gujarat	CIT 1, Ahmedabad	Ashima Ltd / AACCA2750L / AY 2011-12	111.17
15	Gujarat	CIT 4, Ahmedabad	Torrent Pvt Ltd/ AAAC5459R / AY 2005-06	113.97
16	Gujarat	CIT 1, Vadodara	Alembic Ltd/ AABCA7950P / AY 2010-11	92.44
17	Haryana	CIT Gurgaon	IGH IT Services (India) Pvt Ltd/AAHCS8349E/AY 2011-12	4.32
18	Karnataka	Pr. CIT Mysore	Global Tech Park Pvt Ltd/ AABCG5707C / AY 2013-14	36.46
19	Karnataka	Pr. CIT 4, Bangalore	Karnataka State Warehousing Corporation/ AAACK8505H / AY 2013-14	55.76
20	Karnataka	Pr. CIT 7, Bangalore	Tenax India Stone Products Pvt Ltd/ AACCT2406Q / AY 2012-13	13.33
21	Kerala	CIT Thiruvananthapuram	Kinesco Power And Utilities Pvt Ltd / AADCK6512B / AY 2012-13	4.35
22	Kerala	CIT Thiruvananthapuram	Qburst Technologies Pvt Ltd/ AAACQ1171B / AY 2013-14	6.19
23	Maharashtra	Pr. CIT LTU, Mumbai	Lupin Ltd/ AAACL1069K / AY 2010-11 & 2011-12	1435.64
24	Maharashtra	Pr. CIT LTU, Mumbai	Reliance Industries Ltd / AAACR5055K / AY 1997-98	12.91

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25	Maharashtra	Pr. CIT LTU, Mumbai	Reliance Industries Ltd/ AAACR5055K/2011-12	1317.42
26	Maharashtra	Pr. CIT 1, Mumbai	The West Coast Paper Mills Ltd /AAACT4179N / AY 2010-11	44.85
27	Maharashtra	Pr. CIT 2, Mumbai	DCB Bank Ltd / AAACD1461F / AY 2012-13	726.05
28	Maharashtra	Pr. CIT 2, Mumbai	DCB Bank Ltd / AAACD1461F / AY 2013-14	1705.75
29	Maharashtra	Pr. CIT LTU, Mumbai	The Shipping Corporation Of India Ltd/AAACT1524F/AY 2011-12	224.59
30	Maharashtra	Pr. CIT 7, Mumbai	Hindustan Composites Ltd / AAACH0973N / AY 2013-14	12.64
31	Maharashtra	Pr. CIT 8, Mumbai	Sahyadri Starch & Industries Pvt Ltd/AAFCS8884C/AY 2013-14	13.93
32	Maharashtra	Pr. CIT 10, Mumbai	Kamat Hotels (India) Ltd / AAACK2912L / AY 2012-13	5.45
33	Maharashtra	Pr. CIT 10, Mumbai	Nufuture Digital (India) Ltd AACCE0402H / AY 2012-13	44.52
34	Maharashtra	Pr. CIT (C) 3, Mumbai	Alok Industries Ltd / AAACA0201C /AY 2011-12	122.07
35	Rajasthan	CIT 1, Jaipur	Kamal Auto Industries Coachworks Ltd /AAACK7046D/ AY 2012-13	1.01
36	Rajasthan	CIT 2, Jaipur	Rajasthan Financial Corporation/AACCR2385J / AY 2013-14	55.73
37	Tamilnadu	Pr. CIT 6, Chennai	Star Health & Allied Insurance Co Ltd/ AAJCS4517L / AY 2010-11	121.75
38	Tamilnadu	Pr. CIT 3, Coimbatore	S. P. Apparals Ltd/ AAJCS4031P / AY 2011-12	18.26
39	Uttar Pradesh	Pr. CIT (C) Lucknow	Subhash Stone Industries Pvt Ltd/ AABCR0021Q / AY 2009-10	36.9
40	Uttar Pradesh	Pr. CIT (C) Kanpur	Maha Luxmi Buildtech Ltd. /AADCM7320H/AY 2013-14	16.03
41	West Bengal	Pr. CIT 4, Kolkata	Tantia Constructions Ltd /AABCT0811E / AY 2012-13	60.54
42	West Bengal	Pr. CIT (C) 2, Kolkata	Century Aluminium Manufacturing Company Ltd / AABCC2200Q / AY 2013-14	28.75
			Total	8890.59

Appendix 32
(Refer Para No: 4.3)

Mismatch in the details of scrutiny disposal during the period 2015-16

Sr. No.	Name of State	No. of AO charge	Number of scrutiny disposal as data provided by DGIT (Systems)	Scrutiny disposal as per D&CR (Company) as identified by LAP
1	Andhra Pradesh & Telangana	64	22187	671
2	Bihar	22	367	414
3	Gujarat	48	2731	886
4	Jharkhand	28	369	263
5	Karnataka	48	3001	3906
6	Kerala	29	1265	1183
7	Maharashtra	83	6002	8166
8	North East Region	30	514	574
9	Rajasthan	34	1033	154
10	Tamilnadu	56	4133	5016
11	Uttar Pradesh	71	1115	2028
12	Uttarakhand	14	164	169
13	West Bengal	83	5071	7739
	Total	610	47952	31169

Appendix 33
(Refer Para No: 5.3)

Companies liable to pay tax under MAT but escaping levy of MAT

(₹ in lakh)

Sr. No.	State	Pr.CIT/CIT Charge	Name of the assessee	Tax leviable under MAT	Tax levied under normal provisions	Difference
1	Andhra Pradesh & Telangana	Pr. CIT I, Hyderabad	Celestial Bio Labs Pvt Ltd / AABCC4698Q / AY 2008-09	174.73	0	174.73
2	Andhra Pradesh & Telangana	Pr. CIT I, Hyderabad	Celestial Bio Labs Pvt Ltd / AABCC4698Q / AY 2007-08	86.51	0	86.51
3	Andhra Pradesh & Telangana	Pr. CIT I, Hyderabad	Celestial Bio Labs Pvt Ltd / AABCC4698Q / AY 2012-13	18.59	0	18.59
4	Andhra Pradesh & Telangana	Pr. CIT II, Hyderabad	Transgene Biotek Ltd / AABCT3840P / AY 2012-13	345.17	7.96	461.47
5	Andhra Pradesh & Telangana	Pr. CIT III, Hyderabad	State Bank Of Hyderabad/ AADCS4009H/AY 2006-07	6916.61	1978.78	7431.55
6	Andhra Pradesh & Telangana	Pr. CIT(C) Hyderabad	Madhucon Projects Ltd /AABCM4757A / AY 2008-09	787.78	698.89	152.01
7	Assam	CIT Shillong	The Ranibari Tea Co Ltd / AA ACT7704K / AY 2010-11	3.31	0	3.31
8	Bihar	Pr. CIT-1, Patna	Lawly'S Enterprises / AAACL7987J / AYs 2011-12 to 2012-13	2.32	0	2.32

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9	Delhi	CIT 1, Delhi	Affinity Beauty Saloon Pvt Ltd / AADCA3351L / AY 2013-14	75.1	19.62	55.47
10	Himachal Pradesh	CIT Shimla	Saiurja Hydel Projects Pvt Ltd / AAKCS3547F / AY 2012-13	95.55	90.75	4.80
11	Himachal Pradesh	CIT Shimla	Saiurja Hydel Projects Pvt Ltd / AAKCS3547F/ AY 2013-14	151.11	139.5	11.61
12	Himachal Pradesh	CIT Shimla	Ram Hari Motors Pvt Ltd / AACCR8482Q/ AY 2012-13	5.28	1.09	4.19
13	Karnataka	CIT LTU, Bangalore	Karnataka Power Transmission Corporation Ltd / AABCK7281M/AY 2010-11	101.48	0	101.48
14	Karnataka	Pr. CIT 1, Bangalore	Baehal Software Ltd / AAACB8603R / AY 2013-14	42.2	0	42.20
15	Karnataka	Pr. CIT 1, Bangalore	Arka Eduserver Pvt Ltd / AAHCA3289P / AY 2013-14	114.72	99.36	15.36
16	Karnataka	Pr. CIT 2, Bangalore	Control Infotech Pvt Ltd / AAACC5972G / AY 2013-14	15.58	0	15.58
17	Kerala	CIT Thrissur	Catholic Syrian Bank Ltd / AABCT0024D / AY 2011-12	583.76	0	583.76
18	Kerala	CIT Thrissur	Dhanlakshmi Bank Ltd / AABCT0019J / AY 2013-14	404.82	0	404.82
19	Kerala	CIT Thiruvananthapuram	Sreepadmanabha Property Developers Pvt Ltd / AAICS7036H / AY 2013-14	75.7	66.7	12.06
20	Madhya Pradesh	Pr. CIT-II, Jabalpur	M.P. Power Generating Co Ltd / AADCM4472A / AY 2008-09	102.58	0	102.58
21	Madhya Pradesh	Pr. CIT(C), Bhopal	Reva Kripa Sugars Pvt Ltd / AABCR3102L / AY 2012-13	29	0	29.00
22	Madhya Pradesh	Pr. CIT(C), Bhopal	Rai Sugar Mill Pvt Ltd / AACCR2334K/AY 2012-13	2.28	0	2.28
23	Maharashtra	Pr. CIT 1, Mumbai	Famy Energy Pvt Ltd / AABCF3176G / AY 2013-14	38.74	29.57	9.17
24	Maharashtra	Pr. CIT 2, Mumbai	DCB Bank Ltd / AAACD1461F / AY 1999-00	194.96	75.56	119.40
25	Maharashtra	Pr. CIT 4, Mumbai	Multiplier Share And Stock Advisors Pvt Ltd / AADCM6646A/ AY 2010-11	92.73	25.39	67.34
26	Maharashtra	Pr. CIT 8, Mumbai	R K Creative Designers Pvt Ltd / AADCR2372Q / AY 2013-14	30.63	23.81	6.82
27	Punjab	CIT 2 Chandigarh	Venus Remedies (P) Ltd / AAACV6524H / AY 2013-14	NA	NA	1217.47
28	Punjab	CIT 1, Chandigarh	Anbros Motors Pvt. Ltd / AABCA4174H / AY 2010-11	2.21	0	2.21
29	Tamilnadu	Pr. CIT 1, Coimbatore	Suguna Holding Pvt Ltd / AANCS3811P / AY 2012-13	1528.46	65.04	1463.42
30	Tamilnadu	Pr. CIT 1, Madurai	Aarathi Scans Pvt Ltd / AAGCA9491C / AY 2012-13	133.43	59.81	73.62
31	Tamilnadu	Pr. CIT 1, Madurai	Aarathi Scans Pvt Ltd / AAGCA9491C / AY 2013-14	117.45	85.25	32.2
32	Uttar Pradesh	Pr. CIT-II, Agra	Sea TV Network Ltd / AAICS9898P / AY 2012-13	33.16	25.68	9.7
33	West Bengal	Pr. CIT 3, Kolkata	Shree Gopal Concrete Pvt Ltd / AAJCS2118P / AY 2012-13	5.86	0	5.86
34	West Bengal	Pr. CIT 3, Kolkata	Sitaram Energy & Logistics Ltd / AAKCS8696K/AY 2012-13	63.01	0	63.01
Total						12785.9