

Appendix-I
(Refer Para No. 1.20)

Criteria for selection of cases

Scrutiny cases

Company/firms 100 per cent
Individual 100 per cent maximum of 100 cases per year

Summary cases

Company/firms 5 per cent
Individual 50 per cent

Position of cases selected for examination by audit

Office	Selected			Received			Cases not produced
	Scrutiny	Summary	Total	Scrutiny	Summary	Total	
Maharashtra	1615	7669	9284	1082	3392	4474	4810
West Bengal	302	446	748	251	283	534	214
Tamil Nadu	647	3065	3712	647	3065	3712	0
Andhra Pradesh	485	1111	1596	443	1111	1554	42
Orissa	24	525	549	18	65	83	466
Delhi	396	168	564	237	108	345	219
Karnataka	142	734	876	142	734	876	0
Kerala	65	183	248	56	183	239	9
Uttar Pradesh	12	12	24	12	12	24	0
Total			17601			11841	5760