

Appendix – 1 (Reference: paragraph 1.2.2)

Details of Direct Taxes Administration

					(₹ in crore)
1. Collection⁴⁷	2009-10	2010-11	2011-12	2012-13	2013-14
i) Corporate Tax	2,44,725	2,98,688	3,22,816	3,56,326	3,94,678
ii) Income Tax	1,22,417	1,39,102	1,64,525	1,96,843	2,37,870
iii) Other Direct Taxes	10,452	8,205	6,646	5,820	6,048
iv) Total Direct Taxes Collection	3,77,594	4,45,995	4,93,987	5,58,989	6,38,596
2. Assessee profile⁴⁸	(Figure in lakh)				
i) Non-corporate assessees	337.2	332.0	357.61	367.87	463.57
ii) Corporate assessees	3.7	3.8	5.85	5.90	6.75
Total assessees	340.9	335.8	363.46	373.77	470.32
3. Stages of collection⁴⁹					
a. Pre-assessment collection	(₹ in crore)				
i) Tax deducted at source	1,45,736	1,68,669	1,98,680	2,10,654	2,48,547
ii) Advance tax	1,73,417	2,12,538	2,51,526	2,75,794	2,92,522
iii) Self assessment Tax	32,507	36,887	27,648	39,470	44,123
Total pre-assessment collection	3,51,660	4,18,094	4,77,853	5,25,918	5,85,192
b. Post-assessment collection					
i) Regular assessment	33,274	51,838	51,512	62,418	72,528
ii) Other receipts ⁵⁰	39,779	43,966	50,134	48,596	63,884
Total post-assessment collection	73,053	95,804	1,01,646	1,11,014	1,36,412
Pre-assessment collection as <i>per cent</i> of gross collection	82.8	81.4	82.5	82.6	81.1
4. Position of Assessments⁴⁸					(Number)
i) Scrutiny assessments due for disposal	8,70,620	8,47,196	7,74,807	5,93,761	6,98,652
ii) Scrutiny assessments completed (<i>per cent</i>)	4,29,585 (49.3)	4,55,213 (53.7)	3,69,320 (47.67)	3,08,398 (51.94)	2,84,750 (40.76)
iii) Non-scrutiny assessments due for processing	5,12,97,750	5,22,76,829	3,92,32,628	2,90,37,299	2,68,22,541
iv) Non-scrutiny assessments processed (<i>per cent</i>)	2,78,16,036 (54.2)	3,06,36,718 (58.6)	2,77,21,088 (70.66)	1,70,47,634 (58.71)	1,75,37,405 (65.38)
v) No. of officers deployed for assessment duty ⁴⁸	3,605	3,687	3,737	3,657	4,033

47 Source: Union Finance Accounts of respective year.

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

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

50 The figures of other receipts are shown including surcharge and cess.

5. Direct refund cases⁵¹	(no. in lakh)				
	2009-10	2010-11	2011-12	2012-13	2013-14
i) Claims due for disposal	48.0	59.9	52.83	38.84	34.53
ii) Claims disposed of (per cent)	28.6 (59.6)	40.4 (67.4)	40.33 (76.3)	27.65 (71.2)	25.76 (74.6)
iii) No. of claims pending	19.4	19.5	12.50	11.2	8.77
6. Refunds and Interest on refunds	(₹ in crore)				
i) Refunds ⁵²	57,101	75,169	93,814	83,766	89,060
ii) Interest on refunds ⁵¹	6,876	10,499	6,486	6,666	6,598
iii) Interest as per cent of refunds	12.0	13.9	6.9	8.0	11.2
7. Efficiency of collection⁵³	(₹ in crore)				
i) Demand of earlier year's pending collection	1,81,612	2,02,859	2,65,040	4,09,456	4,80,065
ii) Current year's demand pending collection	47,420	88,770	1,43,378	76,724	95,274
Total demand pending	2,29,032	2,91,629	4,08,418	4,86,180	5,75,340
8. Position of appeals at CIT(A) levels⁵¹	(Number)				
i) Appeals due for disposal	2,60,700	2,57,656	3,06,134	2,84,439	3,02,944
ii) Appeals disposed of (per cent)	79,709 (30.6)	70,474 (27.4)	75,518 (24.67)	85,049 (29.90)	87,770 (28.97)
iii) Appeals pending	1,80,991	1,87,182	2,30,616	1,99,390	2,15,174
iv) Amount locked up in appeal	2,20,148	1,98,088	2,42,182	2,59,556	2,87,443
9. Tax Recovery Officers⁵¹	(₹ in crore)				
i) Total certified demand	98,444.6	1,11,065.4	1,23,288.08	1,60,582.32	2,27,950.21
ii) Certified demand recovered (per cent)	3,322.3 (3.4)	4,074.6 (3.7)	9,756.39 (7.91)	6,764.65 (4.21)	6,703.02 (2.94)
iii) Certified Demand pending (per cent)	95,122.4 (96.6)	1,06,990.8 (96.3)	1,13,531.7 (92.09)	1,53,817.7 (95.79)	2,21,247.2 (97.06)
10. Cost of collection⁵²	(₹ in crore)				
Cost of collection	2,774	2,698	2,976	3,284	3,642

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

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

53 Source: CAP I Demand & Collection Statement along with Analysis for the month of March 2013.

Appendix 2.1 (Reference: Paragraph 2.5.2)

State	Assessments completed during 2012-13	Assessments checked in audit during 2013-14	Assessments with errors	Revenue effect of the audit observations (₹ in crore)	Percentage of assessments with errors (Col. 4/ Col. 3x100)
1	2	3	4	5	6
Andhra Pradesh	17,452	12,543	1,377	940.78	10.98
Assam	2,053	2,047	182	137.94	8.89
Bihar	1,941	1,900	341	32.74	17.95
Chhattisgarh	951	941	43	196.18	4.57
Goa	1,267	1,267	98	20.08	7.73
Gujarat	14,419	13,977	1,471	414.10	10.52
Haryana	5,267	5,132	552	205.53	10.76
Himachal Pradesh	1,884	1,478	252	9.40	17.05
Jammu & Kashmir	1,122	838	16	17.33	1.91
Jharkhand	4,149	2,654	174	82.75	6.56
Karnataka	10,910	10,652	825	951.04	7.75
Kerala	4,773	4,509	562	257.65	12.46
Madhya Pradesh	5,305	5,198	231	62.02	4.44
Odisha	4,177	3,792	489	606.62	12.90
Punjab	3,928	3,669	315	24.87	8.59
UT Chandigarh	4,612	3,824	190	88.74	4.97
Rajasthan	7,884	7,597	869	305.44	11.44
Tamil Nadu	20,456	18,731	2,631	3,462.83	14.05
Uttar Pradesh	11,800	11,454	960	720.02	8.38
Uttarakhand	1,792	1,725	95	18.34	5.51
Delhi	45,519	23,634	1,330	12,868.81	5.63
Maharashtra	29,685	29,176	1,509	759.61	5.17
West Bengal	11,783	10,270	2,341	2,643.49	22.79
Total	2,13,129	1,77,008	16,853	24,826.31	9.52

Appendix 2.2 (Reference: Paragraph 2.5.4)

Category wise details of underassessment in respect of Income tax and Corporation tax detected during local audit		
Sub category	Cases	Tax effect (₹ in crore)
A. Quality of assessments	4,161	2,726.00
a. Arithmetical errors in computation of income and tax	1,754	1,633.10
b. Incorrect application of rate of tax, surcharge etc.	386	95.08
c. Non/short levy of interest/penalty for delay in submission of returns, delay in payment of tax etc.	1,815	785.47
d. Excess or irregular refunds / interest on refunds	161	170.71
e. Mistake in assessment while giving effect to appellate orders	45	41.64
B. Administration of tax concessions/exemptions/ deductions	6,943	7,897.85
a. Irregular exemptions/deductions/reliefs given to Corporates	520	892.42
b. Irregular exemptions/deductions/reliefs given to Trusts/Firms/Societies	540	289.33
c. Irregular exemptions/deduction/reliefs given to individuals	332	177.25
d. Incorrect allowance of Business Expenditure	4,197	4,174.01
e. Irregularities in allowing depreciation/ business losses/Capital losses	1,336	2,358.90
f. Incorrect allowance of DTAT relief	18	5.94
C. Income escaping assessments due to omissions	1,838	1,183.68
a. Under Special Provisions including MAT/ Tonnage Tax etc.	85	56.37
b. Unexplained investments/ cash credits etc.	425	308.21
c. Incorrect classification and Computation of Capital Gains	353	200.87
d. Incorrect estimation of arm's length price	10	6.78
e. Omission to club income of spouse, minor child etc.	75	30.78
f. Incorrect computation of Income from House Property	152	32.89
g. Incorrect computation of salary income	69	43.96
h. Omission in implementing provisions of TDS/ TCS	669	503.82
D. Others	5,106	3,189.35
Total	18,048	14,996.88

Appendix 2.3 (referred to in Paragraphs 2.5.5, 3.2.1, 3.3.1, 3.4.1, 3.5.1, 4.2.1, 4.3.1, 4.4.1 and 4.5.1)

Sl. No.	CAG DP No.	State	CIT Charge	Assessee's name	AY	TE (₹ in lakh)
Quality of assessments - Arithmetical errors in computation of income and tax						
1	8-CT	Tamil Nadu	CIT-III Chennai	Zylog Systems Limited	2007-08	1157.03
2	82-CT	Tamil Nadu	CIT-I, Coimbatore	Super Sales India Limited	2010-11	91.77
3	80-CT	Tamil Nadu	CIT-III, Chennai	True Value Homes (India) Pvt. Limited	2010-11	54.94
4	79-CT	Karnataka	CIT-Mysore	RPG Cables Limited	2010-11	428.0
5	75-CT	Tamil Nadu	CIT-V, Chennai	Sical Logistics Limited	2006-07	188.95
6	71-CT	Haryana	CIT-Panchkula	Uttar Haryana Bijli Vitran Nigam Limited	2007-08	301.72
7	69-CT	Andhra Pradesh	CIT-II, Hyderabad	Transmission Corporation of Andhra Pradesh Limited	2008-09	4153.19
8	65-CT	Kerala	CIT-Thrissur	The South Indian Bank Limited	2003-04	86.36
9	56-CT	Delhi	DIT-I, Intl. Taxation	The Indian Film Company (Cyprus) Limited.	2010-11	602.54
10	4-CT	Tamil Nadu	CIT-III, Chennai	Teledata Technology Solutions Limited	2010-11	85.97
11	48-CT	Maharashtra	CIT-X, Mumbai	Indian Oil Corporation Limited	2010-11	599.55
12	46-CT	Maharashtra	CIT-XI, Mumbai	National Film Development Corporation Limited	2006-07	198.07
13	45-CT	Maharashtra	CIT-XI, Mumbai	Zee Entertainment Enterprises Limited	2007-08	73.07
14	3-CT	Tamil Nadu	CIT III Chennai	Teledata Marine Solutions Limited	2009-10	2929.37
15	37-CT	Maharashtra	CIT-III Mumbai	Domebell Electronics (India) Limited	2009-10	203.74
16	324-CT	Rajasthan	CIT Jaipur II	Autolite (India) Limited	2010-11	897.75
17	316-CT	Tamil Nadu	CIT Central-II, Chennai	Mother Mira Industries Limited	2009-10	52.1
18	305-CT	Delhi	CIT-V	Parasrampuria Synthetics Limited	2007-08	67.32
19	303-CT	Delhi	CIT-V	Powerlinks Transmission Limited	2007-08	85.74
20	301-CT	Delhi	CIT-II	Maruti Suzuki India Limited	2007-08	116.78
21	2-CT	Tamil Nadu	CIT-III, Chennai	Technology Frontiers(India) Pvt. Limited	2010-11	140.28
22	295-CT	Gujarat	CIT-I, Surat	Astha Goat Farming India Pvt. Limited	2010-11	127.42
23	286-CT	Punjab	CIT-Ludhiana	B. K. Duplex Board Limited	2007-08	58.15
24	282-CT	Andhra Pradesh	CIT-II, Hyderabad	Electronics Corporation of India Limited	2006-07	218.52
25	273-CT	West Bengal	CIT-I, Kolkata	Marsons Limited	2008-09	288.7
26	271-CT	Delhi	CIT-IV	Hind Industries Limited	2010-11	57.23
27	24-CT	Assam	CIT-II Guwahati	Satyam Ispat (NE) Limited	2007-08	389.72

Sl. No.	CAG DP No.	State	CIT Charge	Assessee's name	AY	TE (₹ in lakh)
28	225-CT	Haryana	CIT Hisar	Dakshin Haryana Bijli Vitran Nigam Limited	2008-09	2429.51
29	220-CT	Delhi	CIT Central-II	Tirupati Buildings & Offices Pvt. Limited	2011-12	138.55
30	215-CT	Maharashtra	CIT-VII, Mumbai	Zee News Limited	2007-08	51.36
31	212-CT	Delhi	DIT-I Intl. Taxation	Showa Corporation	2008-09	168.63
32	1-CT	Tamil Nadu	CIT-V, Chennai	Rishab Info Park Pvt. Limited	2007-08 & 2008-09	131.67
33	199-CT	Maharashtra	CIT-II, Mumbai	Reliance Gas Transportation Infrastructure Limited	2009-10	4754.25
34	189-CT	Maharashtra	CIT-IV, Pune	Weikfield Products Company India Pvt. Limited	2007-08	79.07
35	167-CT	Maharashtra	CIT-II, Mumbai	Mahindra Navistar Automobile Limited	2008-09	901.81
36	146-CT	Maharashtra	CIT-XI, Mumbai	Compact Disc India Limited	2010-11	124.81
37	142-CT	Maharashtra	CIT-V, Pune	Kinetic Engineering Limited	2009-10	70.42
38	140-CT	Delhi	CIT Central-I	DD Resorts Private Limited	2010-11	241.35
39	14-CT	Delhi	DIT-II Intl. Taxation	Regency Park Property Management Services Pvt. Limited	2009-10	52.62
40	139-CT	Delhi	CIT Central-I	Global Heritage Venture Ltd.	2010-11	80.54
41	133-CT	Maharashtra	CIT-I, Pune	Bank of Maharashtra	2009-10	2533.55
42	12-CT	Delhi	DIT-I Intl. Taxation	Galileo Nederland BV	2009-10	175.65
43	128-CT	Delhi	CIT Central-I	Modi Industries Limited	2008-09	98.91
44	118-CT	Tamil Nadu	CIT-IV, Chennai	Macmillan India Limited	2006-07	70.83
45	103-CT	Karnataka	CIT-I Bangalore	Cheslind Textiles Limited	2011-12	953
46	100-CT	Karnataka	Bangalore-Central	Domus Infra Projects Private Limited, Bangalore {now merged with Boyance Infrastructure (P) Limited}	2010-11	98.81
Quality of assessments - Mistakes in levy of interest						
47	99-CT	Karnataka	CIT-I, Bangalore	City Square Enterprises (Pvt.) Limited	2006-07, to 08-09	70.86
48	73-CT	Maharashtra	CIT-LTU, Mumbai	Tata Consultancy Services Limited	2008-09	16176.7
49	60-CT	Delhi	CIT-IV	Hari Steels and General Industries Limited	2005-06	85.19
50	58-CT	Delhi	CIT-I	Best seller United India Private Limited	2008-09	57.18
51	32-CT	Delhi	CIT-II	JCB India Limited	2007-08	173.41
52	289-CT	Gujarat	CIT-IV, Ahmedabad	Saumya Jewellers Pvt. Limited	2009-10	167.82
53	284-CT	Odisha	CIT-Bhubaneswar	National Aluminium Company Limited	2009-10	331.64

Sl. No.	CAG DP No.	State	CIT Charge	Assessee's name	AY	TE (₹ in lakh)
54	272-CT	West Bengal	CIT-III, Kolkata	EIH Limited	2003-04	53.06
55	255-CT	Maharashtra	CIT-LTU, Mumbai	Shell Technology India Pvt. Limited	2008-09	236.86
56	233-CT	West Bengal	CIT Central-III, Kolkata	West Bengal Industrial Development Corporation Limited	2008-09	348.21
57	218-CT	Delhi	CIT-IV	DLF Home Developers Limited	2010-11	160.93
58	217-CT	Delhi	CIT Central-III	Tirupati Buildings & Offices Pvt. Limited	2010-11	610.15
59	20-CT	Gujarat	CIT-II Ahmedabad	Hirak Biotech Limited	2007-08	181.15
60	190-CT	Maharashtra	CIT-VI, Mumbai	Crompton Greaves Limited	2008-09	85.99
61	147-CT	Maharashtra	CIT-I, Pune	Benison Finvest Pvt. Limited	2008-09	64.03
62	129-CT	Delhi	CIT-III	Swatch Group (India) Pvt. Limited	2008-09	267.43
63	127-CT	Delhi	CIT-III	Sojitz India Private Limited	2007-08	61.62
64	10-CT	Delhi	DIT-II Intl. Taxation	Stoytransgaz	2008-09	126.98
65	106-CT	Haryana	CIT, Faridabad	Kalpna Fashions Limited	2009-10	27.13
Quality of Assessments - Excess or irregular refunds/ interest on refunds						
66	61-CT	Delhi	CIT-IV	GE Money Financial Services Pvt. Limited	2008-09	89.3
67	52-CT	Maharashtra	CIT-LTU, Mumbai	Union Bank of India	2010-11	164.85
68	49-CT	Maharashtra	CIT-II, Mumbai	HDFC Bank Limited	2010-11	730.33
69	31-CT	Delhi	DIT-I Intl. Taxation	Ericsson Radio Systems AB	2004-05	95.43
70	300-CT	Delhi	CIT-I, LTU	Oriental Insurance Company Limited	2008-09	267.17
71	276-CT	West Bengal	CIT-III, Kolkata	Damodar Valley Corporation	2010-11	609.36
72	269-CT	Maharashtra	CIT-I, Nagpur	Western Coalfields Limited	2008-09	1060.98
73	252-CT	Maharashtra	CIT-II, Mumbai	Larsen & Toubro Limited	2008-09	2395.16
74	226-CT	Haryana	CIT Panchkula	Haryana Urban Development Authority	2007-08	99.28
75	216-CT	Maharashtra	CIT-I, Mumbai	Housing Development Finance Corporation Limited	2005-06	53.47
76	184-CT	Maharashtra	CIT-II, Mumbai	Tata Sons Limited	1989-90	259.25
77	182-CT	Maharashtra	CIT-II, Mumbai	Tata Steel	1985-86	2391.54
78	181-CT	Maharashtra	CIT-II, Mumbai	Tata Sons Limited	1986-87	290.84
79	180-CT	Maharashtra	CIT-II, Mumbai	Dena Bank Limited	2000-01	1567.29
80	179-CT	Maharashtra	CIT-II, Mumbai	Tata Sons Limited	1992-93	159.59
81	178-CT	Maharashtra	CIT-II, Mumbai	Tata Sons Limited	1994-95	361.65
82	177-CT	Maharashtra	CIT-II, Mumbai	Tata Sons Limited	1985-86	272.24
83	176-CT	Maharashtra	CIT-II, Mumbai	Dena Bank	1999-2000	404.94
84	174-CT	Maharashtra	CIT-II, Mumbai	Larsen & Toubro Limited	2005-06	783.5

Sl. No.	CAG DP No.	State	CIT Charge	Assessee's name	AY	TE (₹ in lakh)
85	121-CT	Maharashtra	CIT-LTU, Mumbai	Tata Consultancy Services Limited	2009-10	130.14
86	11-CT	Delhi	DIT-I Intl. Taxation	Italian Thai Development Public Company Limited	2006-07	53.13
Quality of assessments – Incorrect application of rates of tax and surcharge, etc.						
87	54-CT	Delhi	CIT-Central-I	Pearl Studios Pvt. Limited	2010-11	521.14
88	53-CT	Delhi	CIT-Central-I	Pixion Media Pvt. Limited	2010-11	106.07
89	36-CT	Delhi	CIT Central-I	Amarjyoti Vyapaar Limited	2010-11	166.62
90	34-CT	Delhi	CIT Central-I	Pearl Vision Private Limited	2010-11	363.24
91	298-CT	Punjab	CIT-I, Ludhiana	Vardhman Textiles Limited	2010-11	738.03
92	292-CT	Maharashtra	CIT-IV, Pune	U.B. Engineering Limited	2005-06	80.98
93	264-CT	West Bengal	CIT-Central-III, Kolkata	Basil International Limited	2011-12	304.23
94	18-CT	Delhi	DIT-I Intl. Taxation	Dura-Line International Inc.	2009-10	121.1
Quality of assessments - Mistakes in assessment while giving effect to appellate order						
95	72-CT	Maharashtra	CIT-I, Mumbai	Bombay Gas Company Limited	2008-09	112.43
96	51-CT	Maharashtra	CIT-II, Mumbai	Dena Bank Limited	2001-02 & 2003-04	2059.53
97	47-CT	Maharashtra	CIT-II, Mumbai	Indusind Bank Limited	2006-07	182.71
98	307-CT	West Bengal	CIT-II, Kolkata	United Bank of India	2009-10	313.66
99	293-CT	Maharashtra	CIT-VIII, Mumbai	Sitel India Limited	2007-08	269.33
100	291-CT	Maharashtra	CIT-II, Mumbai	Mahindra Engineering & Chemical Products Limited	2000-01	60.68
101	29-CT	Gujarat	CIT-I Ahmedabad	Asiatic Colour Chem Limited	2008-09	115.53
102	268-CT	West Bengal	CIT-IV, Kolkata	Haldia Petrochemicals Limited	2005-06	599.76
103	202-CT	Gujarat	CIT-Baroda	Gujarat State Fertilizer & Chemical	2005-06	330.66
104	200-CT	Maharashtra	CIT-VII, Mumbai	Tata International Limited	2001-02, 2002-03	61.76
105	173-CT	Maharashtra	CIT-I, Mumbai	HDFC Standard Life Insurance Co. Limited	2006-07	57.69
106	131-CT	Maharashtra	CIT-II, Mumbai	State Bank of India	1995-96	689.8
Administration of tax concessions/exemptions/deductions - Irregularities in allowing depreciation/ business losses/ capital losses						
107	97-CT	Karnataka	CIT-I, Bangalore	HMT International Limited	2009-10	52.21
108	96-CT	Karnataka	CIT-I, Bangalore	I-Ven Medicare Private Limited	2010-11	985
109	95-CT	Delhi	CIT-VI	Talbro Pvt. Limited	2009-10	65.48
110	92-CT	Maharashtra	CIT-X, Mumbai	Sameera Electronics Pvt. Limited	2007-08	80.48
111	78-CT	Karnataka	CIT-I, Bangalore	IDEB Project Private Limited	2010-11	2224
112	76-CT	Maharashtra	CIT-IV, Pune	Vithal Corporation Limited	2010-11	367.16
113	68-CT	Goa	CIT-Panaji	Goa Tourism Development Co. Limited	2010-11	69.25

Sl. No.	CAG DP No.	State	CIT Charge	Assessee's name	AY	TE (₹ in lakh)
114	64-CT	Uttar Pradesh	CIT-II, Lucknow	UP State Bridge Corporation Limited	2005-06	112
115	327-CT	Uttar Pradesh	CIT-II, Kanpur	British India Corporation Limited	2009-10	1157.05
116	326-CT	West Bengal	CIT-XII, Kolkata	Kolkata Port Trust	2010-11	148.95
117	312-CT	West Bengal	CIT-I, Kolkata	G.K.W. Limited	2009-10	925.91
118	311-CT	West Bengal	CIT-Asansol	Eastern Coalfields Limited	2008-09	645.45
119	308-CT	Gujarat	CIT-I, Baroda	Gujarat Energy Transmission Corporation Limited	2007-08	135.18
120	304-CT	Delhi	CIT-I	Container Corporation of India Limited	2007-08	171.04
121	290-CT	Gujarat	CIT Gandhinagar	Creative Infocity Limited	2006-07	209.83
122	280-CT	Gujarat	CIT-IV, Ahmedabad	Saya Amusement Manufacturing Limited	2007-08	32.34
123	28-CT	Gujarat	CIT-I Ahmedabad	Akar Laminators Private Limited	2007-08	103.08
124	278-CT	Tamil Nadu	CIT-V, Chennai	Panasonic India Pvt. Limited	2009-10	261.3
125	275-CT	West Bengal	CIT-III, Kolkata	Mallcom India Limited	2010-11	57.51
126	274-CT	West Bengal	CIT Central-I, Kolkata	Rose Valley Chain Marketing System Limited	2011-12	93.23
127	262-CT	West Bengal	CIT-IV, Kolkata	Associated Pigments Limited	2009-10	54.01
128	261-CT	West Bengal	CIT-Central-III, Kolkata	Shree Vinay Finvest Pvt. Limited	2011-12	115.34
129	259-CT	West Bengal	CIT-I, Kolkata	Westing House Saxby Farmer Limited	2010-11	345.9
130	258-CT	West Bengal	CIT-I, Kolkata	Globsyn Technologies Limited	2008-09	230.46
131	251-CT	Maharashtra	CIT-XI, Mumbai	Maharashtra Film Stage Cultural Development Corporation Limited	2010-11	60.37
132	242-CT	West Bengal	CIT-III, Kolkata	Tyre Corporation of India Limited	2009-10	1111.51
133	241-CT	West Bengal	CIT-II, Kolkata	Lohia Securities Limited	2010-11	60.69
134	238-CT	West Bengal	CIT Central-III, Kolkata	Corporate Ispat Alloys Limited	2011-12	115.59
135	230-CT	Punjab	CIT-I, Ludhiana	IOL Chemicals and Pharmaceuticals Limited	2007-08	54.24
136	23-CT	Assam	CIT Shillong, Meghalaya	Meghalaya Energy Corporation Limited	2008-09	1823.4
137	22-CT	Gujarat	CIT-IV Ahmedabad	Trans Techno Food Limited	2007-08	100.08
138	219-CT	Delhi	CIT Central-II	Saamag Construction Limited	2009-10	94.12
139	213-CT	Delhi	CIT Central-I	Felex Enterprises Limited	2011-12	103.69
140	205-CT	Andhra Pradesh	CIT-II, Hyderabad	Transport Corporation of India Limited	2006-07, 2007-08	418.51
141	198-CT	Maharashtra	CIT-VI, Mumbai	Modern Terry Towels Limited	2006-07	314.94
142	191-CT	Delhi	CIT-II	Living Media India Limited	2010-11	835.94

Sl. No.	CAG DP No.	State	CIT Charge	Assessee's name	AY	TE (₹ in lakh)
143	19-CT	Gujarat	CIT-II Ahmedabad	Hinduja Exports Private Limited	2009-10	153.19
144	172-CT	Tamil Nadu	CIT-VI, Chennai	Saipem India Project Limited	2008-09	75.73
145	164-CT	Gujarat	CIT-I Ahmedabad	Adani Wilmar Limited	2007-08	74.94
146	161-CT	Gujarat	CIT-Jamnagar	Shree Digvijay Cement Company Limited	2007-08	245.78
147	159-CT	Tamil Nadu	CIT-I, Chennai	Balaji Hotels & Enterprises Pvt. Limited	2008-09	934.52
148	153-CT	Andhra Pradesh	CIT-III, Hyderabad	Sanghi Polysters Limited	2008-09	12910.7
149	15-CT	Delhi	DIT II Intl. Taxation	Shinmaywa Industries Limited	2009-10	198.24
150	143-CT	Maharashtra	CIT-II, Mumbai	Canara Bank Securities Limited	2008-09	287.48
151	135-CT	Maharashtra	CIT-III Mumbai	Ushmi Ispat Pvt. Limited	2009-10	450.78
152	125-CT	Odisha	CIT-Bhubaneswar	Orissa Sponge Iron & Steel Limited	2009-10	307.36
153	120-CT	Karnataka	CIT-III, Bangalore	MPPL Renewable Energy Private Limited	2009-10	385
154	114-CT	Gujarat	CIT-III, Rajkot	Vishaldeep Spinning Mills Limited	2007-08	51.14
155	110-CT	West Bengal	CIT-IV, Kolkata	Electrical Manufacturing Company Limited.	2009-10	1170.07
156	109-CT	West Bengal	Central-II, Kolkata	Narbheram Power & Steel Pvt. Limited	2011-12	802.67
157	108-CT	West Bengal	CIT-I Kolkata	West Bengal Electronics Industry Development Corporation Limited	2010-11	180.88
158	107-CT	West Bengal	CIT-IV, Kolkata	Pressman Realty Limited	2010-11	72.08
Administration of tax concessions/exemptions/deductions - Irregular exemptions/deductions/rebates/relief / MAT credit						
159	90-CT	Maharashtra	CIT-V, Pune	Force Motors Limited	1994-95	137.32
160	87-CT	Maharashtra	CIT-Central-I, Mumbai	Atithi Builders & Construction Pvt. Limited.	2008-09	113.06
161	74-CT	Maharashtra	CIT-III, Mumbai	Housing Development and Infrastructure Limited	2008-09	127.54
162	6-CT	Maharashtra	CIT-X Mumbai	Godrej & Boyce Mfg. Co. Limited	2009-10	88.31
163	67-CT	Goa	CIT-Panaji	Esmeralda Investments Pvt. Limited	2010-11	400
164	50-CT	Maharashtra	CIT-Central-III, Mumbai	Eskay Knit (India) Limited	2009-10	532.87
165	44-CT	Maharashtra	CIT-II, Mumbai	Ultra Tech Cement Limited	2007-08	634.46
166	42-CT	Maharashtra	CIT-III, Mumbai	Maharashtra Airport Development Company Limited	2009-10	281.79
167	310-CT	Maharashtra	CIT-VI, Mumbai	Century Textiles and Industries Limited	2009-10	80.33

Sl. No.	CAG DP No.	State	CIT Charge	Assessee's name	AY	TE (₹ in lakh)
168	294-CT	Maharashtra	CIT-X, Mumbai	Strides Arcolab Infotech Limited	2006-07	212.7
169	279-CT	Tamil Nadu	CIT-III, Chennai	Tamil Nadu Small Industries Corporation Limited	2010-11	68.66
170	270-CT	Delhi	CIT-I	Bharti Hexacon Limited	2010-11	283.61
171	253-CT	Maharashtra	CIT-III, Mumbai	Jewelex India Pvt. Limited	2009-10	813.78
172	249-CT	Maharashtra	CIT-IV, Pune	Vishay Components India Pvt. Limited	2005-06	126.18
173	248-CT	Maharashtra	CIT-I, Mumbai	Tata Communication Limited	2007-08	87.15
174	203-CT	Rajasthan	CIT-II, Jaipur	Rajasthan Renewable Energy Corporation Limited	2009-10	233.48
175	197-CT	Maharashtra	CIT-VIII, Mumbai	Proctor & Gamble Hygiene and Health Care Limited	2008-09	65.33
176	195-CT	Tamil Nadu	CIT-IV, Chennai	Narmada Infrastructure Construction Enterprise Limited	2009-10	85.23
177	186-CT	Maharashtra	CIT-X, Mumbai	Micro Technologies India Limited	2007-08	199.13
178	170-CT	West Bengal	CIT-III, Kolkata	Vodafone East Limited	2010-11	2404.33
179	157-CT	Tamil Nadu	CIT-II, Chennai	Helios & Matheson Information Technology Limited	2010-11	73.6
180	148-CT	Maharashtra	CIT-I, Mumbai	Intelnet Global Services (P) Limited	2007-08	106.94
181	145-CT	Maharashtra	CIT-I, Mumbai	Givaudan Flavours India Private Limited	2002-03	242.98
182	137-CT	Maharashtra	CIT-V, Mumbai	Gandhi Special Tubes Limited	2008-09	74.21
183	134-CT	Maharashtra	CIT-III, Mumbai	Videocon Industries Limited	2008-09	3000.02
184	123-CT	Andhra Pradesh	CIT-IV, Hyderabad	Green Fire Agri Commodities Limited (formerly known as Northgate Technologies Limited)	2006-07	561.24
185	113-CT	Rajasthan	CIT-I Jaipur	Guru Pragya Real Mart Private Limited	2009-10	40.33
186	105-CT	West Bengal	CIT-IV, Kolkata	TCG Life sciences Limited	2008-09	385
187	104-CT	West Bengal	CIT-IV, Kolkata	HPL Cogeneration Limited	2008-09	59.97
Administration of tax concessions/exemptions/deductions - Incorrect allowance of business expenditure						
188	9-CT	Tamil Nadu	CIT-III Chennai	Tamil Nadu Small Industries Corporation Limited.	2009-10	152.95
189	91-CT	Maharashtra	CIT-I, Mumbai	The New India Assurance Co. Limited	2000-01	52.46
190	88-CT	Maharashtra	CIT-X, Mumbai	Indian Oil Corporation Limited	2008-09	12832.9
191	77-CT	West Bengal	CIT-IV, Kolkata	Hindustan Cables Limited	2008-09	403.2
192	59-CT	Delhi	CIT-II	Mother Dairy Fruit & Vegetable Pvt. Limited	2009-10	416.04
193	39-CT	Maharashtra	DIT(E) Range II Mumbai	Land Mark Education India	2008-09	65.96

Sl. No.	CAG DP No.	State	CIT Charge	Assessee's name	AY	TE (₹ in lakh)
194	323-CT	Odisha	CIT-Bhubaneswar	Orissa Mining Corporation Limited	2008-09	110.89
195	320-CT	Tamil Nadu	CIT-II, Chennai	Florind Shoes Pvt. Limited	2009-10	239.76
196	319-CT	Tamil Nadu	CIT-II, Chennai	Helios Estate Private Limited	2007-08	213.12
197	318-CT	Tamil Nadu	CIT Central-II, Chennai	Kaleesuwari Refinery (P) Limited	2007-08	61.61
198	317-CT	Tamil Nadu	CIT Central-I, Chennai	Empee Sugars & Chemicals Limited	2008-09	51.79
199	315-CT	Tamil Nadu	CIT Salem	Tamil Nadu State Transport Corporation (Salem) Limited	2007-08 & 2009-10	932.32
200	313-CT	West Bengal	CIT-IV, Kolkata	Philips Electronics India Limited	2007-08	135.2
201	306-CT	West Bengal	CIT-IV, Kolkata	Gujarat NRE Coke Limited	2006-07	114.37
202	302-CT	Delhi	CIT-V	Powerlinks Transmission Limited	2007-08	209.42
203	296-CT	Punjab	CIT Central, Ludhiana	Krypton Datamatics Limited	2005-06	391.7
204	285-CT	Odisha	CIT-Sambalpur	Mahanadi Coalfields Limited	2009-10	143.46
205	281-CT	Andhra Pradesh	CIT-IV, Hyderabad	Paras Collins Distilleries(P) Limited	2006-07	223.95
206	277-CT	Tamil Nadu	CIT-VI, Chennai	Shakthi Knitting Limited	2008-09	56.89
207	256-CT	West Bengal	CIT-IV, Kolkata	Ambuja Cement Eastern Limited	2006-07	162.02
208	244-CT	Tamil Nadu	CIT-II, Trichy	Tamil Nadu Transport Corporation (Kumbakonam) Limited	2009-10	1825
209	240-CT	West Bengal	CIT-II, Kolkata	The Essel Mining and Industries Limited.	2008-09	198.6
210	239-CT	West Bengal	CIT-IV, Kolkata	Selvel Media Services Pvt. Limited	2010-11	50.52
211	234-CT	West Bengal	CIT-I, Kolkata	Bhaskar Steel & Ferro Alloy Limited	2009-10	404
212	227-CT	Haryana	CIT Hisar	Dakshin Haryana Bijli Vitran Nigam Limited	2008-09	317.04
213	224-CT	Odisha	CIT Sambalpur	Mahanadi Coalfields Limited	2009-10	127.92
214	223-CT	Odisha	CIT Sambalpur	Mahanadi Coalfields Limited	2009-10	414.6
215	222-CT	Odisha	CIT Bhubaneswar	Orissa State Housing Board	2009-10	178
216	221-CT	Odisha	CIT Bhubaneswar	Industrial Development Corporation of Orissa Limited	2009-10	2262
217	207-CT	Odisha	CIT-Bhubaneswar	Orissa State Co-operative Marketing Federation Limited	2009-10	287
218	166-CT	Tamil Nadu	CIT-II, Chennai	Farida Shoes Private Limited	2009-10	112.79
219	165-CT	Rajasthan	CIT-II, Jaipur	Rajasthan State Mines & Minerals Limited	2009-10	40.18
220	163-CT	Gujarat	CIT-I Ahmedabad	Adani Wilmar Limited	2007-08	183.19
221	158-CT	Tamil Nadu	CIT-II, Chennai	Ennore Port Limited	2010-11	80.9

Sl. No.	CAG DP No.	State	CIT Charge	Assessee's name	AY	TE (₹ in lakh)
222	154-CT	Assam	CIT-Shillong	North Eastern Electric Power Corporation Limited (NEEPCO)	2009-10	877.49
223	152-CT	Odisha	CIT-Bhubaneswar	National Aluminum Company Limited	2008-09, 2009-10	483
224	150-CT	Maharashtra	CIT-X, Mumbai	Perstorp Chemicals India Pvt. Limited	2006-07	296.63
225	124-CT	Odisha	CIT-Bhubaneswar	Orissa Sponge Iron & Steel Limited	2008-09	106.85
226	122	Maharashtra	CIT-II, Mumbai	Dena Bank	2007-08	1423.22
227	111-CT	West Bengal	CIT-II, Kolkata	National Insurance Company Limited	2008-09	1497.45
Income escaping assessments due to omissions - Income not assessed/under assessed under special provision						
228	94-CT	Karnataka	CIT-I, Bangalore	Bhuwalka Steel Industries Limited	2010-11	63.37
229	93-CT	Karnataka	CIT-I, Bangalore	Bhuwalka Steel Industries Limited	2011-12	110
230	89-CT	Maharashtra	CIT-IV, Pune	Balaji Amines Limited	2009-10	114.83
231	85-CT	Delhi	CIT-II	Jindal Saw Limited	2010-11	153.4
232	83-CT	Delhi	CIT-III	Jaypee Venture Pvt. Limited	2011-12	270.75
233	7-CT	Maharashtra	CIT-V, Mumbai	Tolani Shipping Co. Limited	2006-07	113.58
234	5-CT	Tamil Nadu	CIT-V, Chennai	KEC International Limited (Formerly RPG Transmissions Limited)	2007-08	175.03
235	41-CT	Maharashtra	CIT-V, Mumbai	Sanman Trade Impex Pvt. Limited	2009-10	62.39
236	38-CT	Maharashtra	CIT-VIII Mumbai	Pantaloon Industries Limited	2009-10	145.44
237	299-CT	Jammu & Kashmir	CIT-Srinagar	Jammu & Kashmir State Industrial Development Corporation	2009-10	29.15
238	287-CT	Tamil Nadu	CIT-I, Chennai	Covansys(India) Private Limited	2009-10	460.21
239	26-CT	Gujarat	CIT-I, Surat	J.K. Papers Limited	2008-09	92.5
240	257-CT	West Bengal	CIT-IV, Kolkata	Webel Power Electronics Limited	2007-08	336.39
241	25-CT	Gujarat	CIT-II Ahmedabad	Gujarat Paguthan Energy Corporation Private Limited	2007-08	337.23
242	246-CT	Rajasthan	CIT-II, Jaipur	Compucom Software Limited	2009-10	35
243	245-CT	Gujarat	CIT-I, Baroda	Gujarat Urja Vikas Nigam Limited	2008-09	166.31
244	243-CT	West Bengal	CIT-I, Kolkata	West Bengal State Electricity Transmission Company Limited	2009-10	199.24
245	237-CT	West Bengal	CIT-II, Kolkata	UCO Bank	2010-11	301.7
246	235-CT	West Bengal	CIT-II, Kolkata	Hilltop Holdings India Limited	2009-10	163.76
247	229-CT	Andhra Pradesh	CIT-II, Hyderabad	Iris Smart Cards Limited	2007-08	543.09
248	214-CT	Andhra Pradesh	CIT-IV, Hyderabad	Maruthi Securities Limited	2007-08	192.46

Sl. No.	CAG DP No.	State	CIT Charge	Assessee's name	AY	TE (₹ in lakh)
249	210-CT	West Bengal	CIT-IV, Kolkata	Senbo Engineering Limited	2006-07	326.42
250	21-CT	Gujarat	CIT-I Ahmedabad	Arvind Mills Limited	2005-06	121.25
251	206-CT	Andhra Pradesh	CIT-VI, Hyderabad	Northern Power Distribution Company Limited	2008-09	1164.25
252	204-CT	Andhra Pradesh	CIT-III, Hyderabad	Sujana Universal Industries Limited	2006-07	398.71
253	187-CT	Maharashtra	CIT-C-III, Mumbai	Arch Pharmalabs Limited	2004-05	63.7
254	175-CT	Maharashtra	CIT-II, Mumbai	Mahindra Engineering Services Limited	2008-09	201.68
255	160-CT	Maharashtra	CIT-VII, Mumbai	Owens Corning(India) Limited	2007-08	75.99
256	149-CT	Maharashtra	CIT-I, Mumbai	Protos Engineering Company Limited	2008-09	62.25
257	144-CT	Maharashtra	CIT-II, Mumbai	Jamish Investment Private Limited	2010-11	76.76
258	136-CT	Maharashtra	CIT-XI, Mumbai	National Film Development Corporation Limited	2006-07	51.56
259	117-CT	Karnataka	CIT-I, Bangalore	Bangalore Electricity Supply Company Limited	2008-09	3281
260	116-CT	Karnataka	CIT-Central, Bangalore	VSL Mining Company Private Limited	2010-11	98.42
261	101-CT	Maharashtra	Cit-V Mumbai	Enam Investment Services Pvt. Limited	2008-09	54.72
Income escaping assessments due to omissions - Income not assessed/ under assessed under normal provision						
262	81-CT	Tamil Nadu	CIT-IV, Chennai	Midas Communication Technologies Pvt. Limited	2005-06	126.09
263	66-CT	Kerala	CIT-Kottayam	Travancore Cements Limited	2007-08	84.15
264	322-CT	Odisha	CIT-Bhubaneswar	Orissa State Police Housing & Welfare Corporation	2009-10	229
265	321-CT	Tamil Nadu	CIT-I, Chennai	Cholamandalam Investment and Finance Company Limited	2009-10	10996.8
266	314-CT	West Bengal	CIT-IV, Kolkata	Srei Sahaj E-Village Limited	2009-10	550.73
267	30-CT	Andhra Pradesh	CIT Central Hyderabad	Indu Fine Lands (P) Limited	2007-08	935.75
268	288-CT	Tamil Nadu	CIT-I, Chennai	Arun Excello Infrastructure Pvt. Limited	2008-09	2576.79
269	27-CT	Gujarat	CIT-I Ahmedabad	Alps Chemicals Private Limited	2008-09	51.25
270	250-CT	Madhya Pradesh	CIT-Bhopal	M. P. State Civil Supplies Corporation Limited	2007-08	730.28
271	232-CT	West Bengal	CIT-III, Kolkata	Phoenix Hi-tech Private Limited	2009-10	98.51
272	228-CT	Haryana	CIT Hisar	Dakshin Haryana Bijli Vitran Nigam Limited.	2008-09	99.72
273	196-CT	Tamil Nadu	CIT-IV, Chennai	Sun Direct TV Pvt. Limited	2008-09	418.28

Sl. No.	CAG DP No.	State	CIT Charge	Assessee's name	AY	TE (₹ in lakh)
274	194-CT	Tamil Nadu	CIT-I, Chennai	Balaji Hotels & Enterprises Pvt. Limited	2008-09	960.89
275	183-CT	Maharashtra	CIT-VII, Mumbai	National Stock Exchange of India	2002-03	113.3
276	171-CT	Tamil Nadu	CIT-V, Chennai	Rattha Hotels Pvt. Limited	2009-10	1611.81
277	155-CT	Karnataka	CIT-III, Bangalore	Mangalore Chemicals and Fertilizers Limited	2008-09	470
278	151-CT	Odisha	CIT-Bhubaneswar	National Aluminum Company Limited	2009-10	3576.26
279	102-CT	West Bengal	DIT-Intl. Tax., Kolkata	Koninklijke Philips Electronics N.V	2006-07	73.25
Income escaping assessments due to omissions - Incorrect classification and computation of capital gains						
280	98-CT	Tamil Nadu	CIT Central-III, Chennai	Premier Roller Flour Mills Limited	2005-06	54.89
281	86-CT	Maharashtra	CIT-VII, Mumbai	Paville Fashion Private Limited	2007-08	645.49
282	40-CT	Maharashtra	CIT-II Mumbai	Bank of India	2011-12	63.79
283	309-CT	Gujarat	CIT-III, Ahmedabad	Nirma Industries Pvt. Limited	2008-09	48.96
284	297-CT	Punjab	CIT-Chandigarh	Oasis Leather Pvt. Limited	2007-08	75.74
285	236-CT	West Bengal	CIT-II, Kolkata	Central Inland Water Transport Corpn. Limited	2007-08	174.88
286	168-CT	Andhra Pradesh	CIT-Central, Hyderabad	Summit Communication Pvt. Limited	2009-10	825.49
Income escaping assessments due to omissions - Omissions in implementing provisions of TDS/TCS						
287	283-CT	Haryana	CIT-Rohtak, Haryana	Haryana Co-operative Sugar Mills Limited.	2007-08	41.99
288	247-CT	Maharashtra	CIT-I, Mumbai	Cyrus Investments Limited	2009-10	106.5
289	231-CT	Odisha	CIT, Sambalpur	Mahanadi Coalfields Limited	2009-10	2047.89
290	162-CT	Gujarat	CIT-I Ahmedabad	Bloom Dekor Limited	2007-08	29.74
291	130-CT	Odisha	CIT-Bhubaneswar	National Aluminum Company	2008-09	267.5
292	119-CT	Tamil Nadu	DIT-Intl. Tax., Chennai	Germanischer Lloyd Industrial Services GmbH-India Branch	2009-10	235.0
293	115-CT	Gujarat	CIT-I, Surat	Bahubali Prints Private Limited	2005-06	54.25
Income escaping assessments due to omissions - Unexplained investment/ cash credits etc,						
294	254-CT	Tamil Nadu	CIT-VI, Chennai	S4 Carlisle Publishing Services Pvt. Limited.	2008-09	345.29
Over-charge of tax/ interest - Overcharge of interest						
295	84-CT	Delhi	CIT-V	Rathi Ispat Limited	2006-07	2764.33
296	70-CT	Maharashtra	CIT-II, Central, Mumbai	Sunil Mantri Reality Pvt. Limited	2008-09	952.31
297	63-CT	Delhi	CIT-III	Shri Lal Mahal Limited	2005-06	84.83
298	62-CT	Delhi	CIT Central-III	Amsoft Builders Pvt. Limited	2006-07	72.87
299	57-CT	Delhi	CIT-III	Steel Authority of India Limited	2010-11	1399.77
300	267-CT	West Bengal	CIT-II, Kolkata	GMMCO Limited	2010-11	73.8

Sl. No.	CAG DP No.	State	CIT Charge	Assessee's name	AY	TE (₹ in lakh)
301	266-CT	West Bengal	CIT-II, Kolkata	National Insurance Co. Limited	2007-08	98.71
302	263-CT	West Bengal	CIT-II, Kolkata	Allahabad Bank	2007-08	249.86
303	211-CT	Delhi	CIT Central-III	M. N. Securities Pvt. Limited	2005-06	74.53
304	208-CT	Delhi	CIT-I	Central Warehousing Corpn.	2008-09	62.04
305	201-CT	West Bengal	CIT-II, Kolkata	Central Inland Water Transport Corporation Limited	2007-2008	1502.67
306	13-CT	Delhi	DIT-II Intl. Taxation	New Skies Satellite BV	2008-09	72.8
307	126-CT	Punjab	CIT-Central, Gurgaon	Surya Health Care Private Limited	2011-12	164.36
308	55-CT	Delhi	CIT Central-I	Mahuaa Media Pvt. Limited	2011-12	313.75
309	43-CT	Maharashtra	CIT-VIII, Mumbai	Ciba (India) Limited (Now BASF India Limited)	2008-09	279.66
310	35-CT	Delhi	CIT Central I	Century Communication Limited	2011-12	579.62
311	33-CT	Delhi	CIT-I	CES Investment and Management Consultants Private Limited	2009-10	287.16
312	265-CT	West Bengal	CIT-IV, Kolkata	Hindustan Steelworks Construction Limited	2010-11	506.81
313	260-CT	West Bengal	CIT Central-III, Kolkata	Today's Writing Products Limited	2006-07	118.76
314	209-CT	Delhi	CIT-I	Central Warehousing Corporation	2008-09	2138.39
315	193-CT	Delhi	CIT-I	Bharti Airtel Limited	2004-05	6026.81
316	192-CT	Delhi	CIT-I	Bharat Sanchar Nigam Limited	2008-09	28782.5
317	188-CT	Maharashtra	CIT-VII, Mumbai	Tata International Limited	2002-03	229.3
318	185-CT	Maharashtra	CIT-Central, Nagpur	Murli Industries Limited	2003-04	524.42
319	17-CT	Delhi	DIT-I Intl. Taxation	Hyatt International South West Asia Limited	2009-10	395.15
320	16-CT	Delhi	DIT-II Intl. Taxation	SMR Investment Limited	2002-03	108.01
321	156-CT	Karnataka	CIT-I, Bangalore	Hindustan Machine Tools Limited	2009-10	117
322	325-CT	Punjab	Chandigarh	Punjab Chemical Corporation Protection Limited	2008-09	37.10
323	141-CT	Delhi	CIT-III	DLF Hotel Holding Limited	2008-09	52.34
324	138-CT	Delhi	DIT-I	Discovery Asia Inc. USA	2008-09	681.03
325	132-CT	Delhi	CIT Central-I	Karat 87 Inn Pvt. Limited	2009-10	222.77
326	112-CT	Rajasthan	CIT-Ajmer	Ajmer Vidyut Vitran Nigam Limited	2009-10	453.97
Quality of assessments - Arithmetical errors in computation of income and tax						
327	9-IT	Delhi	DIT-II, Intl. Taxation	Mohinder Singh	2009-10	41.91
328	15-IT	Kerala	CIT-Central, Kochi	Mathew K. Cherian	2004-05	189.18

Sl. No.	CAG DP No.	State	CIT Charge	Assessee's name	AY	TE (₹ in lakh)
329	56-IT	Maharashtra	CIT-VII, Mumbai	Minal Dinesh Vazirani	2008-09	64.32
330	68-IT	West Bengal	DIT-Intl. Taxation, Kolkata	Joy Partnership	2010-11	311.45
331	69-IT	West Bengal	CIT-I, Kolkata	P Surya Rao	2010-11	66.27
332	72-IT	Punjab	CIT-Central, Gurgaon	Pyare Lal Mehtra	2007-08	16.82
333	98-IT	Delhi	CIT Central II	Pawan Kumar Gupta	2006-07 & 2010-11	20240.8 ⁵⁴
334	111-IT	West Bengal	CIT-Central-III, Kolkata	Subrata Banik	2003-04	509.59
335	112-IT	Maharashtra	CIT-XI, Mumbai	Deloitte Haskins & sells	2009-10	45.18
Quality of assessments - Incorrect application of rates of tax, surcharge etc.						
336	17-IT	Uttar Pradesh	CIT, Bareilly	Asha Agarwal	2008-09	55.22
337	18-IT	Uttar Pradesh	CIT-I, Kanpur	Mohd Kamran Khursheed	2009-10	41.31
338	19-IT	Andhra Pradesh	CIT-Central, Hyderabad	Indrani Prasad	2009-10	970.75
339	49-IT	Rajasthan	CIT-I, Jaipur	Kailash Chand Modani	2009-10	17.21
340	118-IT	Madhya Pradesh	CIT, Gwalior	The Gwalior Citizen Sakh Sahakarita Maryadit	2007-08 & 2008-09	1117.48
341	121-IT	Madhya Pradesh	CIT, Gwalior	Akhil Singhal	2005-06	391
342	127-IT	Andhra Pradesh	CIT Central, Hyderabad	P.S. Prasad	2006-07 & 2007-08	556.31
Quality of assessments – Mistakes in levy of interest						
343	4-IT	Maharashtra	CIT Central-IV, Mumbai	Inderjeet Arya	2008-09, 2009-10	434.96
344	16-IT	Uttar Pradesh	CIT-I, Kanpur	Pawan Enterprises	2002-03	179
345	30-IT	Haryana	CIT-Central, Gurgaon	Anil Kumar Gupta	2009-10	15.53
346	31-IT	Haryana	CIT-Central, Gurgaon	Sushil Kumar Gupta	2009-10	30.08
347	34-IT	Punjab	CIT-Central, Gurgaon	Anil Verma	2005-06 to 10-11	14.92
348	36-IT	Haryana	CIT-Central, Gurgaon	Prem Singla	2010-11	25.86
349	41-IT	Tamil Nadu	CIT-I, Trichy	K. C. Palanishamy	2009-10	45.86
350	42-IT	Tamil Nadu	CIT-I, Trichy	Pallanishamy Shivaraman	2009-10	66.22
351	47-IT	Bihar	CIT, Muzaffarpur	The Muzaffarpur Central Co-operative Bank	2010-11	33.75
352	52-IT	Maharashtra	CIT-XXVI, Mumbai	Yogesh Jayendra Mehta	2004-05	30.03
353	54-IT	Tamil Nadu	CIT-I, Comibatore	M. Ramalingam	2009-10	79.1
354	74-IT	Delhi	CIT-Central I	Pramod Kumar Gupta	2010-11	326.21

⁵⁴ Tax effect of ₹ 20240.84 lakh includes over charge of ₹ 1519.69 lakh for AY 2006-07

Sl. No.	CAG DP No.	State	CIT Charge	Assessee's name	AY	TE (₹ in lakh)
355	80-IT	Andhra Pradesh	CIT-III, Hyderabad	Value Labs	2004-05	222.1
356	88-IT	Delhi	CIT-Central I	Pawan Kumar Gupta	2008-09, 2009-10 & 2011-12	330.12
357	96-IT	Maharashtra	CIT-XXV, Mumbai	Abhishek R. Vyas	2009-10 & 2010-11	278.57
358	97-IT	Delhi	CIT-Central I	Pramod Kumar Gupata	2008-09 & 2009-10	301.54
359	99-IT	Haryana	CIT, Panchkula	Rajinder Kaur	1995-96	17.41
360	104-IT	Gujarat	CIT-III, Ahmedabad	Late Jotshnaben Suman Trivedi	2009-10	14.58
361	106-IT	Maharashtra	CIT-XXV, Mumbai	Nipun Ishwardas Thakkar	2010-11	29.53
362	120-IT	Madhya Pradesh	CIT, Gwalior	Akhil Singhal	2008-09	602
Quality of assessments - Excess or irregular refunds/interest on refunds						
363	58-IT	Maharashtra	CIT-XI, Mumbai	KPMG	2007-08	38.86
364	77-IT	Bihar	CIT-II, Patna	Awadhesh Kumar Singh	2007-08	35.2
Administration of tax concessions/ exemptions/ deductions - Irregular exemptions/ deductions/ relief given to Individuals						
365	70-IT	Uttarakhand	CIT, Dehradun	Prateek Kumar	2009-10	157.42
366	102-IT	Gujarat	CIT-II, Baroda	Vanita Cehtanbhai Patel	2006-07	12.37
Administration of tax concessions/exemptions/deductions - Irregular exemptions/deductions/relief given to Trusts/Firms/Societies/AOPs						
367	39-IT	Maharashtra	CIT-II, Kolhapur	The Prathmik Shikshak Sahakari Bank Limited	2009-10	56.23
368	40-IT	Punjab	CIT, Patiala	Patiala Improvement Trust	2008-09	390.14
369	57-IT	Maharashtra	CIT-XIX, Mumbai	Syed Ershad Basha	2008-09	30.56
370	79-IT	Karnataka	CIT-III, Bangalore	Rakesh Builders and Developers	2010-11	43.37
371	89-IT	Gujarat	CIT-I, Ahmedabad	State Bank of India Employee Co operative Credit Society Limited	2010-11	13.39
372	90-IT	Gujarat	CIT-I, Ahmedabad	State Bank of India Sup. Officials Co operative Credit Society Limited	2010-11	17.19
373	92-IT	Andhra Pradesh	CIT-Central, Hyderabad	Janapariya Engineers Syndicate	2008-09	297.8
374	93-IT	Gujarat	CIT-I, Baroda	Fine Line Circuits Company	2003-04	11.33
375	103-IT	Gujarat	CIT-I Baroda	CYN Corporation	2009-10	11.08
376	107-IT	Gujarat	CIT-I, Baroda	Shree Chhani Nagrik Sahakari Bank Limited	2009-2010	10.16
377	110-IT	Tamil Nadu	CIT-VIII, Chennai	Chennai Central Co-operative Bank Limited	2007-08, 2008-09	202.29
378	116-IT	Maharashtra	CIT-1, Mumbai	C.K.P. Co-operative Bank Limited	2008-09	76.74

Sl. No.	CAG DP No.	State	CIT Charge	Assessee's name	AY	TE (₹ in lakh)
Administration of tax concessions/ exemptions/ deductions - Incorrect allowance of business expenditure						
379	10-IT	Gujarat	CIT-V, Ahmedabad	The Nav Nirmam Co-operative Bank Limited	2007-08	34.81
380	26-IT	Uttar Pradesh	CIT, Bareilly	Kisan Sahkari Chini Mills Limited	2006-07	125.57
381	35-IT	Punjab	CIT-Central, Gurgaon	Goyal Builders	2009-10	20.4
382	45-IT	West Bengal	CIT-XIX, Kolkata	Vidyasagar Central Co-operative Bank Limited	2008-09	20.54
383	51-IT	Rajasthan	CIT, Kota	Central Co-operative Bank	2008-09	10.2
384	109-IT	Tamil Nadu	CIT-VIII, Chennai	Chennai Central Co-operative Bank Limited.	2008-09	67.32
385	126-IT	Madhya Pradesh	CIT, Bhopal	M.P. State Co-operative Agriculture & Rural Development Bank Limited	2007-08	153.13
Administration of tax concessions/ exemptions/ deductions - Irregularities in allowing depreciation/ business losses/capital losses						
386	1-IT	Kerala	CIT, Kottayam	Pushpagiri Medical Society	2009-10	104.19
387	3-IT	Maharashtra	CIT-I, Pune	Bhima Shankar Sahakari Sakhar Karkhana Limited	2007-08	69.62
388	8-IT	Maharashtra	CIT-XX, Mumbai	Sharad Kantilal Shah	2010-11	248.05
389	20-IT	Maharashtra	CIT-II, Pune	The Mula Pravara Electric Co-op. Society Limited	2009-10	51.87
390	22-IT	Maharashtra	CIT-XXI, Mumbai	Paresh H Pujara	2010-11	82.98
391	23-IT	Maharashtra	CIT-I, Kolhapur	Ajara Shetkari Sakhar Karkhana Limited	2008-09	104.6
392	24-IT	Maharashtra	CIT-XXIV, Mumbai	Blown Enterprises	2010-11	25.84
393	28-IT	Uttar Pradesh	CIT-I, Kanpur	Awadh Wood Products	2010-11	21.62
394	46-IT	Bihar	CIT-Central, Patna	Karnail Singh	2007-08, 2008-09 & 2009-10	11.1
395	59-IT	Maharashtra	CIT-Aurangabad	The Jalna District Central Co operative Bank	2009-10	223
396	65-IT	Rajasthan	CIT, Ajmer	Sahakari Bhumi Vikas Bank Limited, Bhilwara	2008-09 & 2009-10	25.02
397	81-IT	Gujarat	CIT-IV, Ahmedabad	Narendrdabhai Popatbhai Patel	2008-09	19.11
398	95-IT	Maharashtra	CIT XII, Mumbai	Alliance Hotels	2010-11	69.17
399	100-IT	West Bengal	CIT-XI, Kolkata	Shaikh Mohammed Ferozeuddin Alameer	2010-11	28.14
400	124-IT	Madhya Pradesh	CIT, Bhopal	Bhopal Vikas Pradhikaran	2008-09	117.57
401	128-IT	Gujarat	CIT-II, Surat	Shri Sayan Vibhag Sahakarikhand Udhyog Mandali Limited	2010-11	15.52

Sl. No.	CAG DP No.	State	CIT Charge	Assessee's name	AY	TE (₹ in lakh)
Income escaping assessment due to omissions - Incorrect classification and computation of capital gains						
402	12-IT	Gujarat	CIT, Gandhinagar	The Mehsana District Central Co-op. Bank Limited	2007-08	142.1
403	44-IT	Tamil Nadu	CIT-I, Coimbatore	K. R. Jayaram	2009-10	70.78
404	66-IT	Rajasthan	CIT-II Jaipur	Vinayak Developer	2009-10	27.76
405	83-IT	Gujarat	CIT-IV, Ahmedabad	Ketankumar Babubhai Patel	2008-09	26.75
Income escaping assessment due to omissions - Incorrect computation of income						
406	5-IT	Maharashtra	CIT-II, Kolhapur	Kolhapur District Central Co-op. Bank Limited	2009-10	886.7
407	11-IT	Gujarat	CIT, Gandhinagar	The Mehsana District Central Co-op. Bank Limited	2007-08	44.97
408	21-IT	Maharashtra	CIT-I, Pune	Sangamner Bhag Sahakari Karkhana Limited	2007-08	129.12
409	38-IT	Delhi	CIT-Central II	Rina Sinha	2011-12	49.17
410	50-IT	Rajasthan	CIT-II, Jaipur	Sokhal Builder and Construction	2010-11	28.89
411	53-IT	Karnataka	CIT-Central, Bangalore	Canara Housing Development Company	2007-08	60.31
412	82-IT	Uttar Pradesh	CIT-I, Lucknow	UP Civil Secretariat Primary Co-operative Bank Limited, Lucknow	2008-09	97.05
413	105-IT	Gujarat	CIT-III, Ahmedabad	Parswanath Corporation	2007-08	37.98
414	108-IT	Gujarat	CIT-II, Baroda	Navin Shantilal Patel	2008-09	13.41
415	114-IT	Tamil Nadu	CIT Central-II, Chennai	K. Nagararajan	2011-12	42.24
416	115-IT	Tamil Nadu	CIT Central-II, Chennai	N. Naveen Baalaji	2011-12	40.81
Income escaping assessment due to omissions - Omission in implementing provisions of TDS/TCS						
417	14-IT	Gujarat	CIT-III, Rajkot	Yunasbhai M. Bhaiya	2007-08	29.18
418	27-IT	Uttar Pradesh	CIT-II, Lucknow	Jasminder Singh	2009-10	33.49
419	48-IT	Bihar	CIT-I, Patna	Paras Nath Singh	2008-09	10.3
420	71-IT	Uttar Pradesh	CIT, Moradabad	Parisha International	2008-09	17
421	78-IT	Jharkhand	CIT, Jamshedpur	Balkrishna and Company	2005-06	11.14
422	91-IT	Gujarat	CIT-VI, Ahmedabad	Hakimchand D & Sons	2007-08	222.06
423	125-IT	Chhattisgarh	CIT, Raipur	P.N.B. Nair	2008-09	12.34
Income escaping assessment due to omissions - Non/short levy of wealth tax						
424	1-WT	Maharashtra	CIT-III, Mumbai	Parasakthi Trading Company Limited	2008-09	28.32
425	2-WT	Tamil Nadu	CIT-Central III, Chennai	R. Mahalakshmi	2010-11	2.51
426	3-WT	Maharashtra	CIT-IV, Mumbai	Sonawala Industries Pvt. Limited	2005-06, to 07-08	3.73
427	4-WT	Maharashtra	CIT-I, Pune	Lalitkumar Kesarimal Jain	2007-08	19.7

Sl. No.	CAG DP No.	State	CIT Charge	Assessee's name	AY	TE (₹ in lakh)
428	5-WT	Maharashtra	CIT-Central I, Mumbai	Rheema Hassan Ali Khan	2008-09	2.17
429	6-WT	Karnataka	CIT-Central, Bangalore	Reddy Veeranna	2004-05 to 07-08	6.18
430	7-WT	Karnataka	CIT-III, Bangalore	Austin Roash	2010-11	20.79
431	8-WT	Karnataka	CIT-Central, Bangalore	E. Akkamma	2008-09 to 10-11	7.05
432	9-WT	Tamil Nadu	CIT-I, Coimbatore	M. Balasubramaniam	2008-09	26.15
433	10-WT	West Bengal	CIT-III, Kolkata	Gentex Merchanta Pvt. Limited	2006-07	34.38
434	11-WT	Gujarat	CIT-II, Surat	Ratilal Mulchand Patel	2008-09	1.31
435	12-WT	Tamil Nadu	CIT-I, Coimbatore	Suguna Capital Ventures Pvt. Limited	2008-09	11.12
436	13-WT	West Bengal	CIT-X, Kolkata	Ujjal Kumar Das	2007-08	5.32
437	14-WT	West Bengal	CIT-I, Kolkata	Gangvijay Commotrade Private Limited	2008-09	2.96
438	15-WT	Tamil Nadu	CIT-Central-I, Chennai	Sushil Kumar Mehta	2006-07 to 10-11	18.39
439	16-WT	Tamil Nadu	CIT, Salem	S. K Pounraj	2008-09 & 2009-10	7.8
440	17-WT	Gujarat	CIT-IV, Ahmedabad	Vedik Cotton Limited	2008-09	1.86
441	18-WT	Maharashtra	CIT-Central, Pune	Habibullah Abbasali Chaudhary	2008-09	2.21
442	19-WT	West Bengal	CIT-1, Kolkata	West Bengal Fisheries Corporation Limited.	2007-08	2.5
Others - Over charge of tax/interest						
443	2-IT	Kerala	CIT Central, Kochi	Anoop Kumar Sinkaram	2008-09	64.94
444	6-IT	Maharashtra	CIT Central, Pune	Sai Home Makers	2008-09	24.99
445	7-IT	Maharashtra	CIT-Central, Pune	Sai Homes	2008-09	22.32
446	13-IT	Bihar	CIT, Bhagalpur	Katihar District Central Co-operative Bank Limited	2008-09	26.92
447	25-IT	Uttar Pradesh	CIT Bareilly	Hardoi District Cooperative Bank Limited, Hardoi	2008-09	334.0
448	29-IT	Andhra Pradesh	CIT-IV, Hyderabad	Andhra Pradesh Housing Board	2007-08 & 2009-10	1920.78
449	33-IT	Punjab	CIT-Central, Ludhiana	Inerjeet Singh Brar	2011-12	348.92
450	37-IT	Delhi	CIT-Central III	Suresh Kumar Gupta	2006-07	707.38
451	43-IT	Delhi	CIT-V	Chetan Seth	2007-08	56.97
452	55-IT	Tamil Nadu	CIT-Central II, Chennai	G. Karunai Anandan	2004-05	176.08
453	61-IT	Punjab	CIT-Central, Gurgaon	Gurjit Singh	2003-04	26.99

Sl. No.	CAG DP No.	State	CIT Charge	Assessee's name	AY	TE (₹ in lakh)
454	62-IT	Punjab	CIT, Chandigarh	Indo Soviet Friendship College, Moga	2004-05	16.66
455	63-IT	Delhi	CIT-Central I	Rajesh Kalra	2011-12	32.25
456	64-IT	Delhi	CIT-Central I	Anju Gupta	2010-11	42.97
457	67-IT	Delhi	CIT-Central I	Usha Gupta	2010-11	26.37
458	73-IT	Delhi	CIT-Central I	Usha Gupta	2011-12	23.02
459	75-IT	Delhi	CIT Central I	Rishu Gupta	2010-11	415.17
460	76-IT	West Bengal	CIT-XX, Kolkata	Zahid Khan	2007-08	67.21
461	84-IT	Delhi	CIT-Central II	Jagat Overseas	2010-11 & 2011-12	413.94
462	85-IT	Delhi	CIT-Central I	Rishu Gupta	2009-10	901.05
463	86-IT	Delhi	CIT-Central II	Sudha Pawa	2010-11	36.2
464	87-IT	Delhi	CIT-Central I	Chetan Gupta	2005-06	147.03
465	94-IT	Delhi	CIT-Central I	Usha Gupta	2010-11	24.22
466	101-IT	Jharkhand	CIT, Hazaribagh	S. N. Singh	2007-08	20.69
467	119-IT	Madhya Pradesh	CIT, Gwalior	The Gwalior Citizen Sakh Sahakarita Maryadit	2004-05	315.0
468	122-IT	Madhya Pradesh	CIT, Gwalior	The Kuber Sakh Sahakarita Maryadit	2008-09	422.0
469	123-IT	Madhya Pradesh	CIT, Bhopal	Pawan Agarwal	2004-05	278.72

Appendix 2.4 (Reference: Paragraph 2.5.5)

Category wise details of observations in respect of Draft Paragraphs sent to Ministry		
Sub category	Cases	Tax Effect (₹ in crore)
A. Quality of assessments	144	918.57
a. Arithmetical errors in computation of income and tax	55	467.75
b. Incorrect application of rate of tax, surcharge etc.	15	55.52
c. Non/short levy of interest/penalty for delay in submission of returns, delay in payment of tax etc.	39	223.63
d. Excess or irregular refunds/interest on refunds	23	123.13
e. Mistake in assessment while giving effect to appellate orders	12	48.54
B. Administration of tax concessions/exemptions/ deductions	158	746.71
a. Irregular exemptions/deductions/reliefs given to Corporate	29	115.20
b. Irregular exemptions/deductions/reliefs given to Trusts/ Firms/Societies	12	11.60
c. Irregular exemptions/deductions/reliefs given to individuals	2	1.70
d. Incorrect allowance of Business Expenditure	47	285.68
e. Irregularities in allowing depreciation/business losses/ Capital losses	68	332.53
C. Income escaping assessment due to omissions	108	410.00
a. Under special provisions including MAT/Tonnage Tax etc.	34	100.42
b. Incorrect classification and Computation of Capital Gains	11	21.56
c. Incorrect Computation of Income	29	251.34
d. Omission in implementing provisions of TDS/TCS	14	31.19
e. Non/short levy of wealth tax	19	2.04
f. Unexplained investment/ cash credit	1	3.45
D. Others	59	578.40
Over charge of tax/interest	59	578.40
Total	469	2,653.68

Appendix 2.5 (Reference: Paragraph 2.7.4)

Cases where remedial action has become time barred in FY 2013-14		
State	Audit observations where remedial action became time barred	
	Cases	Tax effect (₹ in crore)
Andhra Pradesh	205	76.03
Assam	27	0.67
Bihar	105	2.53
Chhattisgarh	8	0.92
Goa	0	0.00
Gujarat	878	286.14
Haryana	108	21.00
Himachal Pradesh	0	0.00
Jammu & Kashmir	43	0.32
Jharkhand	10	0.22
Karnataka	15	2.72
Kerala	5	3.10
Madhya Pradesh	44	5.11
Odisha	41	28.65
Punjab	70	1.50
UT Chandigarh	28	2.66
Rajasthan	38	0.64
Tamil Nadu	276	160.67
Uttar Pradesh	75	115.40
Uttarakhand	0	0.00
Delhi	2	0.02
Maharashtra	339	412.49
West Bengal	110	0.43
Total	2427	1121.22

Appendix-2.6 (Reference: Paragraph 2.8.2)

States	Records requisitioned in FY 2013-14	Records not produced in FY 2013-14	Percentage of records not produced in FY 2013-14	Percentage of records not produced in FY 2012-13	Percentage of records not produced in FY 2011-12
Andhra Pradesh	15,890	2761	17.38	7.74	13.63
Assam	2,054	7	0.34	1.16	6.95
Bihar	3,914	529	13.52	28.74	17.66
Chhattisgarh	2,270	30	1.32	17.49	8.54
Goa	0	0	0.00	1.09	5.79
Gujarat	23,303	3,166	13.59	16.47	12.13
Haryana	5,291	164	3.10	6.63	8.27
Himachal Pradesh	2,367	188	7.94	10.56	15.73
Jammu & Kashmir	1,122	148	13.19	20.59	11.59
Jharkhand	2,840	186	6.55	3.27	4.53
Karnataka	14,286	3,634	25.44	14.25	23.94
Kerala	6,998	693	9.90	12.93	11.88
Madhya Pradesh	10,652	1,797	16.87	25.73	21.79
Odisha	7,428	2,349	31.62	37.00	53.31
Punjab	5,794	1,012	17.47	21.82	18.69
UT Chandigarh	4,612	788	17.09	40.53	36.21
Rajasthan	13,552	1,121	8.27	7.13	6.14
Tamil Nadu	24,863	5,597	22.51	32.05	33.02
Uttar Pradesh	13,379	709	5.30	8.44	6.12
Uttarakhand	2,565	110	4.29	4.34	5.04
Delhi	59,271	10,809	18.24	21.37	30.55
Maharashtra	64,698	3,140	4.85	4.22	5.81
West Bengal	12,069	1,274	10.56	4.36	5.93
Total	2,99,218	40,212	13.44	14.70	16.69

Appendix 5.1 (Reference: Paragraph 5.2)

Jurisdiction of different benches of Income Tax Settlement Commission

Sl. No.	Name of Bench	Jurisdictional States/Union Territories
1.	Principal Bench, New Delhi	New Delhi and the States, Union Territories/Cities, other than those mentioned at sl. no. 2 to sl. no. 6 below.
2.	Additional Bench-I, New Delhi	Punjab, Union Territory of Chandigarh and cases within the Jurisdiction of CIT (Central)-I, New Delhi.
3.	Additional Bench-II, New Delhi	Rajasthan, Haryana, Uttar Pradesh, Uttarakhand, Himachal Pradesh, Jammu & Kashmir and cases within the Jurisdiction of Commissioners of Income Tax-I to XVI-Delhi.
4.	Additional Bench-I, Mumbai	(i) Mumbai (other than Chief Commissioner of Income Tax-IV, V, VI, XI, XII & XIII Mumbai and Chief Commissioner of Income Tax (Central)-II, Mumbai); (ii) Pune; (iii) Madhya Pradesh (Excluding the assessing officers under the Jurisdiction of CIT(Central), Bhopal with headquarters in the State of Chhattisgarh) and (iv) Goa, Daman and Diu.
5.	Additional Bench-II, Mumbai	(i) Chief Commissioner of Income Tax-IV to VI, XI to XIII, Mumbai; (ii) Chief Commissioner of Income Tax(Central)-II, Mumbai; (iii) Gujarat and (iv) Rest of Maharashtra (except Mumbai & Pune).
6.	Additional Bench, Kolkata	Bihar, Meghalaya, Odisha, West Bengal, Chhattisgarh (Including all AOs under the Jurisdiction of CIT(Central), Bhopal with headquarters in the state of Chhattisgarh) Jharkhand, Andaman & Nicobar Islands, Manipur, Assam, Tripura, Sikkim, Mizoram, Nagaland and Arunachal Pradesh.
7.	Additional Bench, Chennai	Andhra Pradesh, Karnataka, Kerala, Tamil Nadu, Pudducherry, Lakshadweep & Minicoy Islands.

Source: Website of Income Tax Settlement Commission, <http://www.itscindia.gov.in>