

APPENDICES

Appendix 1 (Refer Chapter - 1)

Gist of relevant provisions of the Act/Rule

Section/ Rule	Contents/Summary
Section 281B of the Income Tax Act, 1961.	
Sub-Section(1)	Where, during the pendency of any proceeding for the assessment of any income or for the assessment or reassessment of any income which has escaped assessment, the Assessing Officer is of the opinion that for the purpose of protecting the interests of the revenue it is necessary so to do, he may, with the previous approval of the Chief Commissioner, Commissioner, Director General or Director, by order in writing, attach provisionally any property belonging to the assessee in the manner provided in the Second Schedule.
Sub-Section(2)	Prescribes the <u>time limit of six months</u> for the currency of such provisional attachment, extendable for a maximum period of two years or sixty days⁷⁵ after the conclusion of the assessment , whichever is later.
Sub-Section(3)⁷⁶	Provisional attachment can be revoked by the Assessing Officer (AO), in writing, if the assessee furnishes a bank guarantee for an amount not less than FMV of the property.
Sub-Section(4)	The AO can refer the provisionally attached property to the specified Valuation Officer for determining FMV of the same, who shall submit a report within 30 days from receipt of reference.
Sub-Section(5)	Revocation order to be passed within 45 days from the receipt of bank guarantee in cases where reference is made to the Valuation Officer and 15 days in other cases.
Sub-Section(6)	Bank guarantee may be invoked to recover whole or partial tax demand, if the assessee fails to pay the same within the time specified in demand notice.
Sub-Section(7)	Bank guarantee shall be invoked in cases where the assessee fails to renew the existing bank guarantee or fails to furnish a fresh bank guarantee, within 15 days before its expiry.
Sub-Section(8)	The amount realized by invoking the bank guarantee shall be adjusted against the existing demand payable by the assessee and balance amount shall be deposited in PD account of Pr.CIT.
Sub-Section(9)	The bank guarantee may be released, where the AO is satisfied that the same is no more required to protect the interests of the revenue.
Second Schedule of the Income Tax Act, 1961 (applicable Rules)	
Rule 1 (d)	Definitions: "Movable property" includes growing crops.
Rule 10	Property exempt from attachment.
Rule 12	Removal of attachment on satisfaction (<i>viz.</i> , payment of amount due alongwith costs and all charges & expenses resulting from the attachment).
Rule 25	Provisions as to agricultural produce under attachment.
Rule 26	Attachment of debts and shares, etc.
Rule 27	Attachment of decree.
Rule 28	Share in movable property
Rule 30	Attachment of negotiable instrument.
Rule 31	Attachment of property in custody of court or public officer.
Rule 32	Attachment of partnership property.
Rule 48	Attachment of immovable property

⁷⁵ Inserted by the Finance (No.2) Act, 2014 w.e.f 01/10/2014.

⁷⁶ Sub-Sections (3) to (9) of Section 281B inserted by the Finance Act, 2016, w.e.f. 01/06/2016.

Section/ Rule	Contents/Summary
Other relevant provisions of the Act	
Section 132 (1) / (4) / (9B)	Empowers an authorised Officer of the ITD's Investigation Wing to conduct search and seizure operations on a particular group of assesseees, based on the information received regarding likely concealment of income, record statements of the assessee and also provisionally attach assessee's property for a period upto six months.
Section 245C	Allows an assessee to file application before the Income Tax Settlement Commission (ITSC) for settlement of pending assessment cases, if any.
Section 143(3) r.w.s. 153A/153C	Scrutiny assessments in Search and Seizure cases.

Appendix 2

(Refer: Chapter - 1)

Gist of Circulars / Instructions issued by Ministry/CBDT pertaining to Provisional Attachment

Sl. No.	Circular/ Instructions	Contents
1	Circular No.175 dt. 14/08/1975	New Sec.281B inserted vide Taxation Laws (Amendment) Act, 1975.
2	Circular No.179 dt. 30/09/1975	Explanatory notes on the provisions coming into force w.e.f 01/10/1975 – W.r.t Sec.281B of IT Act, 1961 (vide Sec.74 of Amendment Act, 1975).
3	Instruction No.1884 dt. 07/06/1991	The Board desire that the Assessing Officers should always bear in mind the provisions of the aforesaid Section and resort to provisional attachment in all suitable cases.
4	Instruction No.8 dt. 02/09/2004	Steps to secure recovery of demand in high demand cases: (a) Monetary limits (Metros & non-metros); (b) Conversion of Provisional Attachment to regular Attachment under Section 222 / 226; (c) Details of assets to be noted by AOs (& also in the Appraisal Reports by Inv. Wing Officers in search & seizure cases); (d) to comment on Provisional Attachment by Pr.CsIT in their periodical review of scrutiny cases.
5	Instruction F. No. 404/22/2004-ITCC, dt. 5/11/2004.	Clarification to Instruction.No.8 of 02/09/2004 – Provisions of Sec.281B to be resorted to only in cases where there is a reasonable likelihood of the recovery becoming difficult due to inadequacy of assets . In other cases, exceptional circumstances should warrant the same.
6	Circular No.01 dt. 21/01/2015.	Explanatory Notes to provisions of Finance Act, 2014 w.e.f. 01/10/2014 –Amendment to Proviso under Section 281B (2) – Extension of period of provisional attachment to a maximum of two years or upto sixty days after the date of assessment or reassessment, whichever is later .
7	Circular No.03 dt. 20/01/2017.	Explanatory Notes to provisions of Finance Act, 2016 w.e.f. 01/06/2016 –Insertion of sub-Sections (3) to (9) under Section 281B – (a) Provision of Bank Guarantee in lieu of revocation of provisional attachment, reference to Valuation Officer to determine Fair Market Value of attached property, invoking BG in cases of default in payment of tax demand, non-renewal or non-submission of BG afresh and release of BG; (b) Omission of <i>Explanation</i> under Section 281B(1) reg. applicability of Sec.281B only to assessment proceedings under Section 132(5).
8	Ltr. from Directorate of Income Tax (Recovery & TDS) to all Pr.CCsIT dt. 06/09/2017	Changes in SARFAESI Act, 2002 (Amended in Aug. 2016) – Mandatory to file with the Central Registry of Securitisation Asset Reconstruction and Security Interest of India (CERSAI), any order or attachment of any property issued by them (vide Sec.26B (4) of SARFAESI Act).

Appendix 3

(Refer Chapter - 1)

Gist of Case Laws / Judicial Decisions pertaining to Provisional Attachment

Sl. No.	Case laws no.	Authority	Gist of judicial decision.
1	Duo Meadows (P.) Ltd. Vs Income Tax Officer	Karnataka High Court	The Court held that the order passed by the Assessing Officer under Section 281B of the Act has ceased to have effect after the expiry of six months from the date of the order of the assessment (contrary to law).
2	Sivanandha Mills Ltd. Vs ACIT, Company Circle - 4(2), Coimbatore	Madras High Court (10/03/2020)	In the order, it is specifically stated that the said order would be valid only for a period of six months. When such being the position, this Court is of the opinion that nothing survives for adjudication in this writ petition as of now.
3	Sarathi Majumdar vs Income Tax Officer &Ors	Calcutta High Court (27/04/2015)	There is no merit in the petition as the Assessing Officer had due authority to pass the order of provisional attachment simultaneously with raising the demand upon completing the assessment of the petitioner's income . Indeed, the concerned official must be commended for having taken the right step in protecting the interest of the revenue till such time that the demand is honoured. However, notwithstanding this order, it will be open to the petitioning assessee to approach the concerned Income Tax Officer for the limited purpose of allowing the bank to honour the cheque covering the payment demanded.
4	Vodafone Idea Ltd. Vs DCIT, CPC	Bombay High Court (03/09/2019)	Section 281B gives drastic powers permitting the Assessing Officer to attach any property of an assessee even before the completion of assessment or reassessment. These powers are thus in the nature of attachment before judgment. Such powers must, therefore, be exercised in appropriate cases for proper reasons. Such powers cannot be exercised merely by repeating the phraseology used in the Section and recording the opinion of the Officer passing such order that he was satisfied for the purpose of protecting the interest of revenue, it was necessary so to do.
5	C Ramasubramaniam Vs DCIT	NCLT, Single Bench, Chennai (02/07/2019)	The time period of six months has expired. The assessee/corporate debtor is under liquidation. Thus, the attachment order cannot be extended.
6	Dabur Invest Corp Vs Addl. CIT	Delhi High Court (31/07/2019)	Ministry/CBDT Circular No.179 dated 30th September 1975 setting out the purpose for insertion of Section 281-B of the Act, it was explained as under: -"This provision has been made in order to protect the interests of the revenue in cases where the raising of demand is likely to take time because of investigations and there is apprehension that the assessee may thwart the ultimate collection of that demand. "

Sl. No.	Case laws no.	Authority	Gist of judicial decision.
			<p>The impugned order does not talk of any time being taken for completion of investigation. On the other hand, as explained in Motorola Solutions India Pvt. Ltd. v. CIT (supra) once the assessment is complete there would be no justification for continuing with the order under Section 281-B of the Act.</p> <p>This supports the interpretation that it is only till actual demand is created by passing an assessment order that the provisional attachment order will remain in operation.</p>
7	Abul Kalam vs ACIT, Circle 8(1), Kolkata & Ors	Calcutta High Court (27/01/2020)	<p>In the present factual matrix, it is crystal clear that the taxability of ₹ 74.5 crore is a debatable issue. The Income Tax officer has himself changed the goal <i>post</i> by first charging the amount under Section 28(iv), and thereafter, under Section 28(ii)(a). In a situation wherein the officer is himself not certain of the taxability, the use of a drastic provision such as Section 281B is not tenable. Moreover, no reasons have been provided in the attachment notice. Submission of Mr. Trivedi that the amount of tax being large, and therefore, the provisional attachment was resorted to, is not a good enough reason and is rejected by this Court. If the above reason were accepted then in all cases of high demands, provisional attachment would become the norm. I am unable to accept the logic, and therefore, the attachment order is quashed and set aside.</p>
8	CIT vs T. Senthil Kumar	Madras High Court– Madurai Bench (28/03/2019)	<p>The Provisions contained under Sections 220 to 232 of the Act, are different from the provisions in Chapter XXIII of the Income Tax Act, 1961, which deals with 'Miscellaneous' in Sections 281 to 298. The provisions in Chapter XXIII under the head 'Miscellaneous' assist in the effective implementation of the other provisions of the Act. Therefore, the learned Single Judge, with great respect, appears to have erred in holding that provisional attachment under Section 281B of the Act also could not be made without serving a Notice for Demand under Section 156 of the Act. To this extent, the contention of the learned counsel for the appellant/Revenue deserves to be accepted and the order under appeal deserves to be set aside.</p>
9	JSR Infra Devlprs vs ACIT	Madras High Court (06/08/2019)	<p>This Court, considering the order of the Hon'ble Full Bench of this Court, has no difficulty in accepting the submission made by learned Revenue Counsel that it is clear that order of Hon'ble Full Bench does not place any fetters on the rights of the Income Tax Department to attach a property which has already been securitised if the Income Tax Department chooses to attach a property which is already securitised. Post attachment, anything that is realized from the attachment by Income Tax Department is subject to such securitisation and the creditor thereunder.</p>
10	KSIIDC Ltd. vs CIT	Karnataka High Court (13/03/2013)	<p>Although learned counsel for the respondent points to Rule 93 of the Second Schedule of the Income Tax Act, 1961, which contemplates that nothing in the said Schedule shall affect any provision of the Act whereunder tax is a first charge upon any asset, he is unable to refer to any provision of Income Tax Act, whereunder income-tax due can be treated as a first charge on the assets of the</p>

Sl. No.	Case laws no.	Authority	Gist of judicial decision.
			<p>assessee. So also, reference made to Section 281 of the Act too is not in the direction of establishing creation of a prior charge in favour of the Income Tax Department over the assets of the assessee, since what is contemplated under the Section is in relation to certain transactions of transfer being void during the pendency of an assessment proceeding.</p>

Appendix 4A

(Refer Para 2.5)

List of Cases where orders under Section 281B were not produced

Sl. No.	Name of the assessee	AYs	Pr.CIT Jurisdiction [AO Jurisdiction]
1	Shri S51	2011-12 to 2017-18	Pr.CIT (Central), Visakhapatnam [Central Circle -1, Bhubaneswar]
2	Shri S52	2011-12 to 2017-18	Pr.CIT (Central), Visakhapatnam [Central Circle -1, Bhubaneswar]
3	Smt. B16	2011-12 to 2017-18	Pr.CIT (Central), Visakhapatnam [Central Circle -1, Bhubaneswar]
4	M/s E1	2015-16	Pr.CIT (Central)-3, Mumbai [Central Circle 6(1), Mumbai]

Appendix 4B

(Refer Para 2.5)

Number of cases in which Appraisal Reports were not produced

Pr.CIT Jurisdiction	No. of AOs	No. of orders under Section 281B issued during the review period	No. of orders under Section 281B in which appraisal reports were not made available to Audit:
(1)	(2)	(3)	(4)
Pr.CIT (Central)-1, Delhi	04	11	09
Pr.CIT (Central)-2, Delhi	04	30	30
Pr.CIT (Central)-3, Delhi	06	41	29
Pr.CIT (Central), Bhopal	02	26	26
Pr.CIT (Central)-1, Kolkata	03	07	05
Pr.CIT (Central)- 2, Kolkata	01	06	06
Pr.CIT (Central)- 1, Mumbai	04	09	09
Pr.CIT (Central)- 3, Mumbai	05	11	11
Pr.CIT (Central)- 4, Mumbai	04	16	16
Pr.CIT (Central)- 1, Chennai	06	34	01
Pr.CIT (Central)- 2, Chennai	04	34	34
Pr.CIT(Central), Kochi	02	07	04
Pr.CIT (Central), Bengaluru	10	30	09
Pr.CIT (Central), Hyderabad	07	25	00
Pr.CIT (Central), Visakhapatnam	01	05	05
Pr.CIT (Central), Ahmedabad	05	33	04
Pr.CIT (Central),Rajasthan	01	03	03
Pr.CIT (Central), Chandigarh	02	22	16
Total	71	350	217

Appendix 5

(Refer Para 3.2.1(i))

Details of PCIT's where Section 281B orders contained the PCIT approval date/order number

Pr.CIT Jurisdiction	No. of AOs	Total No. of 281B Orders issued	No. of 281B Orders contained PCIT's Approval Date/ Order No.
(1)	(2)	(3)	(4)
Pr.CIT (Central)-1, Delhi	4	11	11
Pr.CIT (Central)-2, Delhi	4	30	30
Pr.CIT (Central)-3, Delhi	6	41	36
Pr.CIT (Central), Bhopal	2	26	26
Pr.CIT (Central)-1, Kolkata	3	7	1
Pr.CIT (Central)- 2, Kolkata	1	6	0
Pr.CIT (Central)- 1, Mumbai	4	9	8
Pr.CIT (Central)- 3, Mumbai	5	11	11
Pr.CIT (Central)- 4, Mumbai	4	16	10
Pr.CIT (Central)- 1, Chennai	6	34	34
Pr.CIT (Central)- 2, Chennai	4	34	29
Pr.CIT (Central), Kochi	2	7	1
Pr.CIT (Central), Bengaluru	10	30	27
Pr.CIT (Central), Hyderabad	7	25	18
Pr.CIT (Central), Visakhapatnam	1	5	0
Pr.CIT (Central), Ahmedabad	5	33	33
Pr.CIT (Central), Rajasthan	1	3	3
Pr.CIT (Central), Chandigarh	2	22	22
Total	71	350	300

Appendix 6A

[Refer Para 3.2.1(ii)]

Orders under Section 281B in which Pr.CIT's Approval with reference to Date and/ or Order number not recorded

Sl. No.	Assessee name	AYs	Pr.CIT Jurisdiction (AO Jurisdiction)
(i) Three Cases where reference to PCIT's Approval was not indicated in the 281B Order(s).			
1	M/s. B8 Ltd.	2010-11 to 2016-17	Pr.CIT (Central) Visakhapatnam (Central Circle-2, Bhubaneswar)
2	M/s. B7	2010-11 to 2016-17	Pr.CIT (Central) Visakhapatnam (Central Circle-2, Bhubaneswar)
3	M/s. S32	2010-11 to 2016-17	Pr.CIT (Central) Visakhapatnam (Central Circle-2, Bhubaneswar)
(ii) 47 Cases where only reference to PCIT's Approval was available in the 281B Orders without giving details i.e. Order No./ Date of such approval			
4	Smt. V2	2012-13 to 2017-18	Pr.CIT (Central)-2, Chennai (Central Circle-2(2), Chennai)
5	M/s. B16 Pvt. Ltd	2012-13 to 2018-19	Pr.CIT (Central)-2, Chennai (Central Circle-2(2), Chennai)
6	Shri V22	2011-12 to 2017-18	Pr.CIT (Central)-2, Chennai (Central Circle-2(4), Chennai)
7	Shri C1	2012-13 to 2018-19	Pr.CIT (Central)-2, Chennai (Central Circle-2(4), Chennai)
8	M/s. A35 Pvt. Ltd.	2012-13 to 2017-18	Pr.CIT (Central)-2, Chennai (Central Circle-2(2), Chennai)
9	Smt. R24	2010-11 to 2016-17	Pr.CIT (Central)-3 Delhi (Central Circle - 26, Delhi)
10	Smt. R23	2010-11 to 2016-17	Pr.CIT (Central)-3 Delhi (Central Circle - 26, Delhi)
11	Shri A18	2010-11 to 2016-17	Pr.CIT (Central)-3 Delhi (Central Circle - 26, Delhi)
12	Shri N10	2010-11 to 2016-17	Pr.CIT (Central)-3 Delhi (Central Circle - 26, Delhi)
13	Shri A44	2009-10 to 2018-19	Pr.CIT (Central)-3 Delhi (Central Circle - 28, Delhi)
14	Shri P2	2011-12 to 2014-15	Pr.CIT(Central) Kochi (Central Circle – 2, Ernakulam)
15	Shri P1	2011-12 to 2014-15	Pr.CIT(Central) Kochi (Central Circle – 2, Ernakulam)
16	Shri A1	2010-11 to 2014-15	Pr.CIT(Central) Kochi (Central Circle – 2, Ernakulam)
17	M/s. J15 Pvt Ltd	2010-11 to 2014-15	Pr.CIT(Central) Kochi (Central Circle -1, Ernakulam)
18	Shri A16	2010-11 to 2014-15	Pr.CIT(Central) Kochi (Central Circle – 1, Ernakulam)
19	Shri J13	2010-11 to 2014-15	Pr.CIT(Central) Kochi (Central Circle – 2, Ernakulam)
20	Shri B13	2011-12 to 2017-18	Pr.CIT (Central)-1, Kolkata (Central Circle-2(3), Kolkata)
21	Shri N9	2011-12 to 2017-18	Pr.CIT (Central)-1, Kolkata (Central Circle-2(3), Kolkata)
22	Smt. N16	2011-12 to 2017-18	Pr.CIT (Central)-1, Kolkata (Central Circle-2(3), Kolkata)

Sl. No.	Assessee name	AYs	Pr.CIT Jurisdiction (AO Jurisdiction)
23	Shri A39	2011-12 to 2017-18	Pr.CIT (Central)-1, Kolkata (Central Circle-2(3), Kolkata)
24	M/s. S49 Pvt. Ltd.	2011-12 to 2017-18	Pr.CIT (Central)-1, Kolkata (Central Circle-1(1), Kolkata)
25	Shri R10	2011-12 to 2017-18	Pr.CIT (Central)-1, Kolkata (Central Circle-1(1), Kolkata)
26	M/s. A15 Pvt. Ltd.	2011-12 to 2017-18	Pr.CIT (Central)-2, Kolkata (Central Circle-3(3), Kolkata)
27	Shri M8	2012-13 to 2018-19	Pr.CIT (Central)-2, Kolkata (Central Circle-3(3), Kolkata)
28	Shri P23	2012-13 to 2018-19	Pr.CIT (Central)-2, Kolkata (Central Circle-3(3), Kolkata)
29	M/s. C14 Pvt. Ltd.	2012-13 to 2018-19	Pr.CIT (Central)-2, Kolkata (Central Circle-3(3), Kolkata)
30	Shri P11	2012-13 to 2018-19	Pr.CIT (Central)-2, Kolkata (Central Circle-3(3), Kolkata)
31	M/s. S47 Pvt. Ltd.	2012-13 to 2018-19	Pr.CIT (Central)-2, Kolkata (Central Circle-3(3), Kolkata)
32	Shri H9	2012-13 to 2018-19	Pr.CIT (Central) - 4, Mumbai (Central Circle-7(2), Mumbai)
33	Shri N8	2012-13 to 2018-19	Pr.CIT (Central) - 4, Mumbai (Central Circle-7(2), Mumbai)
34	Shri K14	2012-13 to 2018-19	Pr.CIT (Central) - 4, Mumbai (Central Circle-7(2), Mumbai)
35	Shri R7	2012-13 to 2018-19	Pr.CIT (Central) - 4, Mumbai (Central Circle-7(2), Mumbai)
36	M/s. C13 Ltd.	2014-15	Pr.CIT (Central) - 1, Mumbai (Central Circle-1(2), Mumbai)
37	Shri J9	2010-11 to 2016-17	Pr.CIT (Central) - 4, Mumbai (Central Circle-8(2), Mumbai)
38	Shri D7	2012-13 to 2018-19	Pr.CIT (Central) - 4, Mumbai (Central Circle-7(2), Mumbai)
39	Smt. S9	2011-12 to 2017-18	Pr.CIT (Central) Visakhapatnam (Central Circle-2, Bhubaneswar)
40	Shri S36	2011-12 to 2017-18	Pr.CIT (Central) Visakhapatnam (Central Circle-2, Bhubaneswar)
41	Shri B2	2012-13 to 2018-19	Pr.CIT (Central), Bengaluru (Central Circle - 2(3), Bengaluru)
42	Shri T1	2013-14 to 2018-19	Pr.CIT (Central), Bengaluru (Central Circle - 1(3), Bengaluru)
43	Smt. L5	2012-13 to 2018-19	Pr.CIT (Central), Bengaluru (Central Circle - 2(2), Bengaluru)
44	M/s. T11 Pvt. Ltd.,	2010-11 to 2016-17	Pr.CIT (Central), Hyderabad (Central Circle - 1(2), Hyderabad)
45	M/s. V7 Pvt. Ltd.,	2011-12 to 2017-18	Pr.CIT (Central), Hyderabad (Central Circle - 1(4), Hyderabad)
46	M/s. V23 Ltd.	2012-13 to 2017-18	Pr.CIT (Central), Hyderabad (Central Circle - 2(3), Hyderabad)
47	M/s. G6	2012-13 to 2018-19	Pr.CIT (Central), Hyderabad (Central Circle - 3(3), Hyderabad)

Sl. No.	Assessee name	AYs	Pr.CIT Jurisdiction (AO Jurisdiction)
48	Shri A14	2012-13 to 2018-19	Pr.CIT (Central), Hyderabad (Central Circle - 3(4), Hyderabad)
49	Shri J11	2012-13 to 2018-19	Pr.CIT (Central), Hyderabad (Central Circle - 3(4), Hyderabad)
50	Shri V24	2012-13 to 2018-19	Pr.CIT (Central), Hyderabad (Central Circle - 3(4), Hyderabad)

Appendix 6B

(Refer Para 3.2.1(i))

Details of PCIT's with inconsistency where all Section 281B orders did not contain PCIT approval date/order number

Pr.CIT Jurisdiction	Total No. of AOs	AO Charges with inconsistency	No. of Section 281B orders issued during the review period for the AO's discussed	Contained Pr.CIT approval Order No./ Date	Not containing Pr.CIT approval Order No./ Date
(1)	(2)	(3)	(4)	(5)	(6)
Pr.CIT (Central)-2, Chennai	04	Central Circle-2(2), Chennai	5	3	2
		Central Circle-2(4), Chennai	5	2	3
Pr.CIT (Central), Bengaluru	10	Central Circle - 2(3), Bengaluru	2	1	1
		Central Circle - 1(3), Bengaluru	5	4	1
		Central Circle - 2(2), Bengaluru	3	2	1
Pr.CIT (Central) Kochi	02	Central Circle - 2, Ernakulum	5	1	4
Pr.CIT (Central), Hyderabad	07	Central Circle - 2(3), Hyderabad	2	1	1

Appendix 7

[Refer Para 3.2.1(iii)]

Cases highlighting adequate information contained in order under Section 281B

Sl. No.	Name of assessee / AYs	Pr.CIT Jurisdiction (AO jurisdiction)	Date of order under Section 281B	Description
1	Smt. N15, and Shri S31/ 2011-12 to 2017-18	Pr.CIT (Central)-2, Delhi [Central Circle-20, Delhi]	18/01/2018 (Extension order)	The order under Section 281B provided details of prior approval (letter no and date of the competent authority), the value of property of ₹ 6.59 crore and validity period of six months i.e. up to 17/06/2019.
2	Shri R19 / 2011-12 to 2017-18	Pr.CIT (Central) - 3, Mumbai [Central Circle - 6(4), Mumbai]	01/11/2018	The order under Section 281B provided reference to prior approval, the value of property of ₹ 15.07 crore and the validity period of six months i.e. up to 08/05/2019.
3	Shri S25 / 2010-11 to 2016-17	Pr.CIT (Central), Bengaluru [Central Circle - 2(2), Bengaluru]	30/11/2017	The order under Section 281B provided reference to prior approval, the value of property of ₹ 0.09 crore and the validity period of six months i.e. up to 01/12/2017.
4	Shri G3/ 2013-14 to 2018-19	Pr.CIT (Central), Bengaluru [Central Circle - 2(1), Bengaluru]	11/06/2019	The order under Section 281B provided reference to prior approval, the value of property of ₹ 17.00 crore and the validity period of six months i.e. up to 26/07/2019.
5	Smt. S42/ 2012-13 to 2018-19	Pr.CIT (Central), Bengaluru [Central Circle - 2(2), Bengaluru]	24/11/2017	The order under Section 281B provided reference to prior approval, the value of property of ₹ 40 crore and validity period of six months i.e. up to 23/05/2018.

Appendix 8

(Refer Para 3.2.2(ii))

Provisional Attachment order in which Value of Property recorded

Sl. No.	Assessee name	Block Assessment Years	Pr.CIT Jurisdiction	AO Jurisdiction	Value of the property attached (₹ in crore)
1	Smt. N15	2011-12 to 2017-18	Pr.CIT (Central)- 2, Delhi	Central Circle- 20, Delhi	6.59
2	Shri S31	2011-12 to 2017-18	Pr.CIT (Central)- 2, Delhi	Central Circle- 20, Delhi	
3	Shri M14	2013-14 to 2018-19	Pr.CIT (Central), Hyderabad	Central Circle - 2(3), Hyderabad	0.79
4	Shri A14	2012-13 to 2018-19	Pr.CIT (Central), Hyderabad	Central Circle - 3(4), Hyderabad	63.48
5	Shri J11	2012-13 to 2018-19	Pr.CIT (Central), Hyderabad	Central Circle - 3(4), Hyderabad	0.29
6	Shri V24	2012-13 to 2018-19	Pr.CIT (Central), Hyderabad	Central Circle - 3(4), Hyderabad	0.25
7	M/s. A8 Pvt. Ltd.	2011-12 to 2017-18	Pr.CIT (Central) Bhopal	Central Circle - 1, Raipur	1.84
8	M/s. L1 Pvt. Ltd.	2011-12 to 2017-18	Pr.CIT (Central) Bhopal	Central Circle - 1, Raipur	2.77
9	Smt. M4	2011-12 to 2017-18	Pr.CIT (Central) Bhopal	Central Circle - 1, Raipur	0.52
10	M/s. P12 Pvt. Ltd.	2011-12 to 2017-18	Pr.CIT (Central) Bhopal	Central Circle - 1, Raipur	4.57
11	Shri S24	2011-12 to 2017-18	Pr.CIT (Central) Bhopal	Central Circle - 1, Raipur	0.02
12	Shri S10	2011-12 to 2017-18	Pr.CIT (Central) Bhopal	Central Circle - 1, Raipur	0.09
13	Shri A23	2011-12 to 2017-18	Pr.CIT (Central) Bhopal	Central Circle - 1, Raipur	1.75
14	M/s. L8	2011-12 to 2017-18	Pr.CIT (Central) Bhopal	Central Circle - 1, Raipur	3.66
15	Shri P7	2010-11 to 2016-17	Pr.CIT (Central) - 4, Mumbai	Central Circle 8(4), Mumbai	1.75
16	Smt. M11	2011-12 to 2017-18	Pr.CIT (Central) - 4, Mumbai	Central Circle 8(1), Mumbai	6.34
17	Smt. H8	2011-12 to 2017-18	Pr.CIT (Central) - 4, Mumbai	Central Circle 8(1), Mumbai	2.65
18	Shri R19	2011-12 to 2017-18	Pr.CIT (Central) - 3, Mumbai	Central Circle 6(4), Mumbai	15.07
19	Smt. S43	2011-12 to 2017-18	Pr.CIT (Central) - 4, Mumbai	Central Circle 8(1), Mumbai	0.04
20	M/s. E Ltd.	2011-12 to 2017-18	Pr.CIT (Central) - 4, Mumbai	Central Circle 8(1), Mumbai	63.29

Sl. No.	Assessee name	Block Assessment Years	Pr.CIT Jurisdiction	AO Jurisdiction	Value of the property attached (₹ in crore)
21	M/s. J16 Pvt Ltd.	2011-12 to 2017-18	Pr.CIT (Central) - 4, Mumbai	Central Circle 8(1), Mumbai	9.20
22	M/s. K8 Pvt. Ltd.	2011-12 to 2017-18	Pr.CIT (Central) - 4, Mumbai	Central Circle 8(1), Mumbai	422.80
23	M/s. C4 Pvt. Ltd.	2011-12	Pr.CIT (Central) - 1, Mumbai	Central Circle 2(2), Mumbai	2.15
24	Shri K12	2011-12 to 2017-18	Pr.CIT (Central)- 2, Chennai	Central Circle - 2 (1), Chennai	101.50
25	Shri C3	2012-13 to 2017-18	Pr.CIT (Central)- 2, Chennai	Central Circle - 2 (1), Chennai	052
26	Shri B2	2012-13 to 2018-19	Pr.CIT (Central), Bengaluru	Central Circle - 2(3), Bengaluru	2.89
27	Shri S25	2010-11 to 2016-17	Pr.CIT (Central), Bengaluru	Central Circle - 2(2), Bengaluru	0.09
28	Shri G3	2013-14 to 2018-19	Pr.CIT (Central), Bengaluru	Central Circle - 2(1), Bengaluru	17.00
29	Shri S41	2012-13 to 2018-19	Pr.CIT (Central), Bengaluru	Central Circle - 2(4), Bengaluru	0.62
30	Smt. L5	2012-13 to 2018-19	Pr.CIT (Central), Bengaluru	Central Circle - 2(2), Bengaluru	2.00
31	Smt. S42	2010-11, 2012-13 & 2014-15 to 2016-17	Pr.CIT (Central), Bengaluru	Central Circle - 2(2), Bengaluru	40.00
32	Shri A16	2012-13 to 2017-18	Pr.CIT(Central), Kochi	Central Circle-1, Ernakulum	82.00

Appendix 9

(Refer Para 3.2.2)

Suggested Format of Provisional Attachment Order under Section 281B

<p>OFFICE OF THE ASSISTANT / DEPUTY COMMISSIONER OF INCOME TAX, _____ CIRCLE. OFFICE ADDRESS: _____ Email ID: _____ ; Contact No: _____ _____ _____</p>
--

F. No. _____ . Date: _____

**PROCEEDINGS UNDER SECTION 281B OF THE
 INCOME TAX ACT, 1961.**

NAME & DESIGNATION OF THE ASSESSING OFFICER:

_____.

To,

NAME OF THE ASSESSEE: _____ ;
ADDRESS: _____ ;
ASST. YEAR/S: _____ ;
PAN: _____ ;

Subject: Provisional Attachment under Section 281B of the Income Tax Act, 1961 in the case of _____ (Assessee name & PAN) – AY/s _____ - reg.

Reference: Pr.CIT (_____) Memorandum’s F. No. _____ dated _____.

**ORDER UNDER SECTION 281B OF THE INCOME TAX
 ACT, 1961.**

1. **Preamble:** As seen during search / survey proceedings / verification of return/s of income / verification from other sources such as _____
 [Brief description of the type of assessment proceedings pending in the Assessee’s case and details of material/evidence forming the basis for initiating the Provisional Attachment proceedings in the case.]
2. Specific reasons for which the Provisional Attachment has been initiated in the case
[Authority: Section 281B (1) of the Act read with Ministry/CBDT’s Instruction in No. 8 of 2004, dated September 2, 2004 (F.No.404/22/2004-ITCC)].
3. Type and brief description of the provisionally attached Property as follows:
[Authority: Section 281B (1) of the Act read with Ministry/CBDT’s Instruction in F.No.404/22/2004-ITCC, dated 05/11/2004].

Sl. No.	Name of the Property	Brief description of the Property (viz., Location, Identification No. & Date, etc.)	Extent of Ownership of the Assessee (Source of verification)	Value of the Property (Book Value / Fair Value as per records available)

4. Estimated tax liability likely to arise on completion of assessment/s: _____ **[Authority:** Section 281B (1) of the Act read with Ministry/CBDT's Instruction in F.No.404/22/2004-ITCC, dated 05/11/2004]. (Note: this is only an indicative estimate.)

5. Validity period of the order: This order is valid for a period of _____ (days/months) from _____ (Start date) till _____ (End date) or Sixty days after the completion of assessment/s, whichever is later **[Authority: Section 281B (2) read with Proviso thereunder of the Act read with Ministry/CBDT's Instruction in F.No.404/22/2004-ITCC, dated November 5, 2004]**. This order shall cease to have effect after the expiry of the period stated above. The period may be extended with the proper reasons and prior approval of the competent authority.

It is ordered that you are hereby prohibited and restrained until further orders of the undersigned from transferring or charging the above-mentioned property/s in any way and that all persons be and hereby are prohibited from taking any benefit under such transfer or charge.

6. In terms of Section 281B (3) of the Income Tax Act, 1961, you have the option of furnishing a Bank Guarantee from a scheduled bank for an amount not less than the fair market value of the provisionally attached property under sub-Section (1). On receipt of the same, the undersigned shall, by an order in writing, revoke the attachment.

7. This order is passed after obtaining the prior approval of the Principal Commissioner of Income Tax, _____ vide Memorandum in F. No. _____ dated _____.

Kindly acknowledge the receipt of this order.

Yours faithfully,

(NAME & DESIGNATION OF AO).

Copy to:

- 1) The Principal Commissioner of Income Tax, _____;
- 2) The Joint/Additional Commissioner of Income Tax, _____;
- 3) The concerned Revenue Authority – (Name of the Authority to whom this order is to be notified).

- In terms of Section 133 (6) of the Income Tax Act, 1961, you are requested to furnish the undersigned a copy of the details of the property now attached i.e., _____.
- After completion of assessment/s, the demand on account of Income tax/penalty/interest/fine shall be communicated to you immediately with further course of action or direction in order to liquidate the demand of tax/penalty/interest/fine raised against the assessee, out of the property/s attached in the name of the aforementioned person/s held by you or registered in your office.
- Please note that if you discharge any liability to the assessee after receipt of this notice you will be personally liable to me as Assessing Officer to the extent of the liability discharged, or to the extent of the liability of the assessee for tax/penalty/interest/fine raised against the assessee referred to in the preceding para, whichever is less.

4) Central Registry of Securitisation Asset Reconstruction and Security Interest of India (CERSAI) – With a request to kindly make note of the Provisional Attachment and register in your records the security interest thereagainst of the Income Tax Department [Authority: Ministry/CBDT's in the Directorate of Income Tax (Recovery & TDS) Instruction in F.No.1(380)/DIT(R)/SARFAESI/17-18, dated September 06, 2017].

(NAME & DESIGNATION OF AO).

Date:

Appendix 10

(Refer Para 3.3.1)

Details of Section. 281B cases *vis-à-vis* Scrutiny Assessment cases (FYs 2017-18 to 2019-20)

Pr.CIT Jurisdiction	No. of AOs	Total no. of Scrutiny Assessment cases	No. of order under Section 281Bs issued during the review period
(1)	(2)	(3)	(4)
Pr.CIT (Central)-1, Delhi	04	5,157	11
Pr.CIT (Central)-2, Delhi	04	5,450	30
Pr.CIT (Central)-3, Delhi	06	8,014	41
Pr.CIT (Central), Bhopal	02	12,607	26
Pr.CIT (Central)-1, Kolkata	03	10,541	7
Pr.CIT (Central)- 2, Kolkata	01	9,359	6
Pr.CIT (Central)- 1, Mumbai	04	1,094	9
Pr.CIT (Central)- 3, Mumbai	05	3,855	12
Pr.CIT (Central)- 4, Mumbai	04	3,280	16
Pr.CIT (Central)- 1, Chennai	06	2,786	34
Pr.CIT (Central)- 2, Chennai	04	3,420	34
Pr.CIT(Central), Kochi	02	2,373	7
Pr.CIT (Central), Bengaluru	10	6,848	30
Pr.CIT (Central), Hyderabad	07	3,505	25
Pr.CIT (Central), Visakhapatnam	02	1,001	8
Pr.CIT (Central), Ahmedabad	05	4,097	33
Pr.CIT (Central),Rajasthan	01	9,955	3
Pr.CIT (Central), Chandigarh	02	1,579	22
Total	72*	94,921	354**

*Includes 2 AOs of Pr.CIT (Central), Visakhapatnam where reply was awaited.

**Includes 04 Non-production cases referred to in Para 2.5 (*viz.* Appendix 4A).

Appendix 11

[Refer Para 3.3.2 (i)]

Details of 281B cases where AO had opined “demand becoming difficult to recover” for reasons prescribed by the Board

Sl. No	Name of the Assessee /Ays	Pr.CIT jurisdiction (AO jurisdiction)	Date of AO’s 281B Proposal and order <u>Estimated Tax Liability (₹ in crore)</u>	Description given by the AO in the 281B proposals and/or 281B order for holding “Demand difficult to recover”
1	Smt. L5 / 2012-13 to 2018-19	Pr.CIT (Central), Bengaluru (Central Circle - 2(2), Mangaluru)	<u>October 2017</u> 2.90	Assessee stated that she was unable to discharge the tax liability, estimated to be ₹ 2.90 crore. As it stands on the date of Audit (February 2021), the search assessment was completed on 31/12/2019 by raising a demand of ₹ 10.32 crore. An amount of ₹ 0.40 crore was recovered leaving a balance of ₹ 9.92 crore outstanding (February 2021). The current status of recovery of outstanding tax demand was awaited from the Ministry/CBDT (October 2022).
2	Smt. S9 / 2011-12 to 2017-18		<u>December 2018</u> 5.74	The AO recorded that <i>‘there is every possibility that the assessee will not cooperate in payment of demand when raised on completion of assessment.’</i>
3	Shri S36/ 2011-12 to 2017-18	Pr.CIT (Central), Visakhapatnam (Central Circle- 2, Bhubaneswar)	<u>December 2018</u> 30.35	As it stands on the date of the audit (December 2020), the search assessment was completed on 27/12/2017, by raising a cumulative demand of ₹ 36.09 crore. An amount of ₹ 10.98 crore has been recovered from both the assesseees, leaving an amount of ₹ 25.11 crore outstanding. The current status of recovery of outstanding tax demand was awaited from the Ministry/CBDT (October 2022).
4	M/s B8 Ltd. / 2011-12 to 2016-17	Pr.CIT (Central), Visakhapatnam (Central Circle-2, Bhubaneswar)	<u>November 2017</u> 10.49	The AO recorded that <i>‘there is every possibility that the assessee will not cooperate in payment of demand when raised on completion of assessment.’</i> As it stands on the date of the audit (December 2020), the search assessment was completed on 30/11/2017, by raising a cumulative demand of ₹ 14.89 crore against which no tax recoveries were made from both the assesseees as on the

Sl. No	Name of the Assessee /Ays	Pr.CIT jurisdiction (AO jurisdiction)	Date of AO's 281B Proposal and order	Description given by the AO in the 281B proposals and/or 281B order for holding "Demand difficult to recover"
			Estimated Tax Liability (₹ in crore)	
5	M/s B7 / 2011-12 to 2016-17		<u>November 2017</u> 4.40	date of Audit(December 2020). The current status of recovery of outstanding tax demand was awaited from the Ministry/CBDT (October 2022).
6	Shri M5/ 2010-11 to 2016-17			The AO had recorded his opinion in the respective 281B orders, without indicating the value of property attached, that <i>"the tax and interest payable by the assesseees is likely to exceed the value of assets held by the assesseees"</i> .
7	Smt. P19/ 2010-11 to 2016-17)	Pr.CIT (Central)-4, Mumbai (Central Circle-8(1), Mumbai)	<u>November and December 2017</u> 11.65	As it stands on the date of audit (February 2021), the assessment was completed (December 2017) by raising a tax demand of ₹ 22.14 crore, which was fully outstanding. The current status of recovery of outstanding tax demand was awaited from the Ministry/CBDT (October 2022).
8	Shri V12/ 2010-11 to 2016-17			The AO had recorded his opinion in the respective 281B orders, attaching properties having value of ₹ 1.75 crore, that <i>"the tax and interest payable by the assesseees is likely to exceed the value of assets held by the assesseees"</i> .
9	Shri P7/ 2010-11 to 2016-17	Pr.CIT(Central)-4, Mumbai (Central Circle-8(4))	<u>December 2017</u> 30.00	As on the date of Audit (December 2020), the assessments were completed in December, 2017, raising a demand of ₹ 34.80 crore and no amount has been paid by the assessee. The current status of recovery of outstanding tax demand was awaited from the Ministry/CBDT (October 2022).
10	Smt. M11/ 2011-12 to 2017-18	Pr.CIT(Central)-4, Mumbai (Central Circle-8(1))	<u>August 2018</u> 1.45	The AO had recorded his opinion in the respective 281B orders, attaching properties having value of ₹ 6.35 crore against the estimated tax liability of ₹ 1.45 crore (calculated at 30 per cent of undisclosed income of ₹ 4.86 crore), that <i>"the tax and interest payable by the assesseees is likely to exceed the value of assets held by the assesseees"</i> . As on the date of Audit (December 2020), the assessments were completed in December 2018, raising

Sl. No	Name of the Assessee /Ays	Pr.CIT jurisdiction (AO jurisdiction)	Date of AO's 281B Proposal and order	Description given by the AO in the 281B proposals and/or 281B order for holding "Demand difficult to recover"
			Estimated Tax Liability (₹ in crore)	
				a demand of ₹ 0.98 crore and no amount has been paid by the assessee. The current status of recovery of outstanding tax demand was awaited from the Ministry/CBDT (October 2022).
11	Shri H8/ 2011-12 to 2017-18	Pr.CIT(Central)-4, Mumbai (Central Circle-8(1))	<u>August 2018</u> 1.48	The AO had recorded his opinion in the respective 281B orders, attaching properties having value of ₹ 2.65 crore against the estimated tax liability of ₹ 1.48 crore (calculated at 30 per cent of the undisclosed income of ₹ 4.93 crore), that <i>"the tax and interest payable by the assesseees is likely to exceed the value of assets held by the assesseees"</i> . As on the date of Audit (December 2020), the assessments were completed in December 2018, raising a demand of ₹ 1.21 crore and no amount has been paid by the assessee. The current status of recovery of outstanding tax demand was awaited from the Ministry/CBDT (October 2022).
12	Smt. S43/ 2011-12 to 2017-18	Pr.CIT(Central)-4, Mumbai (Central Circle-8(1))	<u>August 2018</u> 1.15	The AO had recorded his opinion in the respective 281B orders, attaching properties having value of ₹ 0.04 crore, that <i>"the tax and interest payable by the assesseees is likely to exceed the value of assets held by the assesseees"</i> . As on the date of Audit (February 2021), the assessments were completed in December 2018, raising a demand of ₹ 0.81 crore and no amount has been paid by the assessee. The current status of recovery of outstanding tax demand was awaited from the Ministry/CBDT (October 2022).
13	M/s. E Pvt. Ltd. / 2011-12 to 2017-18)	Pr.CIT(Central)-4, Mumbai (Central Circle-8(1))	<u>October 2018 and November 2018</u> 13.88	The AO had recorded his opinion in the respective 281B orders, attaching properties having value of ₹ 63.29 crore against the estimated tax liability of ₹ 13.88 crore (calculated at 30 per cent of the undisclosed income of ₹ 46.29 crore), that <i>"the tax and interest payable by the assesseees is likely to exceed the value of assets</i>

Sl. No	Name of the Assessee /Ays	Pr.CIT jurisdiction (AO jurisdiction)	Date of AO's 281B Proposal and order	Description given by the AO in the 281B proposals and/or 281B order for holding "Demand difficult to recover"
			Estimated Tax Liability (₹ in crore)	
				<p><i>held by the assesseees".</i></p> <p>As on the date of Audit (January 2021), the assessments were completed in December 2018, raising a demand of ₹ 85.20 crore, out of which only ₹ 0.20 crore has been paid by the assessee. The current status of recovery of outstanding tax demand was awaited from the Ministry/CBDT (October 2022).</p>
14	M/s. J16 Pvt. Ltd. / 2011-12 to 2017-18	Pr.CIT(Central)-4, Mumbai (Central Circle-8(1))	<u>August 2018</u> 52.80	<p>The AO had recorded his opinion in the respective 281B orders, attaching properties having value of ₹ 9.21 crore, that <i>"the tax and interest payable by the assesseees is likely to exceed the value of assets held by the assesseees"</i>.</p> <p>As on the date of Audit (February 2021), the assessments were completed in December 2018, raising a demand of ₹ 38.73 crore, out of which only ₹ 13.62 crore has been paid by the assessee. The current status of recovery of outstanding tax demand was awaited from the Ministry/CBDT (October 2022).</p>
15	M/s. K8 Pvt. Ltd. / 2011-12 to 2017-18	Pr.CIT(Central)-4, Mumbai (Central Circle-8(1))	<u>August 2018 and October 2018</u> 3.61	<p>The AO had recorded his opinion in the respective 281B orders, attaching properties having value of ₹ 422.80 crore against the estimated tax liability of ₹ 3.61 crore (calculated at 30 per cent of the undisclosed income of ₹ 12.02 crore), that <i>"the tax and interest payable by the assesseees is likely to exceed the value of assets held by the assesseees"</i>.</p> <p>As on the date of Audit (February 2021), the assessments were completed in December 2018, raising a demand of ₹ 6.40 crore and no payment has been made by the assessee. The current status of recovery of outstanding tax demand was awaited from the Ministry/CBDT (October 2022).</p>

Sl. No	Name of the Assessee /Ays	Pr.CIT jurisdiction (AO jurisdiction)	Date of AO's 281B Proposal and order	Description given by the AO in the 281B proposals and/or 281B order for holding "Demand difficult to recover"
			Estimated Tax Liability (₹ in crore)	
16	Shri J9 / 2010-11 to 2016-17	Pr.CIT(Central)-4, Mumbai (Central Circle-8(2))	<u>December 2017</u> 60.0	<p>The AO had recorded his opinion in the respective 281B orders, without indicating the value of property attached, that <i>"the tax and interest payable by the assesseees is likely to exceed the value of assets held by the assesseees"</i>.</p> <p>As it stands on the date of audit (February 2021), the assessment was completed (December 2017) by raising a tax demand of ₹ 81.83 crore, against which assessee has only paid ₹ 5.41 crore. The current status of recovery of outstanding tax demand was awaited from the Ministry/CBDT (October 2022).</p>

Appendix 12

[Refer Para 3.3.2 (ii)]

Details of Section 281B cases indicating different types of reasons recorded by AOs for Opinion Formation

Pr.CIT Jurisdiction	No. of AOs	No. of orders under Section 281B issued.	No. of 281B cases having "Opinion Formation" on account of			
			Only Standard Reasons	Reasons in addition to the Standard Reasons	<i>Demand difficult to recover</i>	<i>Inadequacy of assets</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Pr.CIT(Central)-1, Delhi	04	11	11	0	0	0
Pr.CIT(Central)-2, Delhi	04	30	24	06	0	0
Pr.CIT(Central)-3, Delhi	06	41	35	06	0	0
Pr.CIT(Central), Bhopal	02	26	11	15	0	0
Pr.CIT(Central)-1, Kolkata	03	07	0	07	0	0
Pr.CIT(Central)-2, Kolkata	01	06	0	06	0	0
Pr.CIT(Central)-1, Mumbai	04	09	04	05	0	0
Pr.CIT(Central)-3, Mumbai	05	11	01	10	0	0
Pr.CIT(Central)-4, Mumbai	04	16	05	0	0	11
Pr.CIT(Central)-1, Chennai	06	34	23	10	01	0
Pr.CIT(Central)-2, Chennai	04	34	32	02	0	0
Pr.CIT (Central), Kochi	02	07	04	03	0	0
Pr.CIT (Central), Bengaluru	10	30	08	15	07	0
Pr.CIT (Central), Hyderabad	07	25	0	25	0	0
Pr.CIT (Central), Visakhapatnam	01	05	01	0	04	0
Pr.CIT (Central) Ahmedabad	05	33	30	03	0	0
Pr.CIT (Central), Rajasthan	01	03	03	0	0	0
Pr.CIT (Central), Chandigarh	02	22	16	06	0	0
Total	71	350	208**	119	12	11

** Includes 02 cases of Central Circle-1(3), Bengaluru under Pr.CIT (Central), Bengaluru charge (viz., Shri V1 and M/s.C16 Pvt. Ltd.) where only standard reasons were recorded in the 281B proposals but "additional reasons" were stated by AO in reply to a specific Audit query as discussed in the Para.

Appendix 13

[Refer Para 3.3.2(ii)]

Gist of Audit query on “Opinion Formation” and AOs’ reply thereagainst

Sl. No.	Pr.CIT jurisdiction	Gist of Audit query	No. of Section 281B cases in which AOs furnished reply	Gist of AO’s reply
1	Pr.CIT (Central), Ahmedabad		29 out of 33 cases	There was no violation of instructions as the provisional attachment was done to protect the interest of revenue. No reply received for 4 cases.
2	Pr.CIT (Central)-4, Mumbai	Opinion regarding "reasonable likelihood of the recovery becoming difficult due to inadequacy of assets or under any exceptional circumstances" has not been established in any of the proposals. This was in violation of Ministry/CBDT's Instructions dated 05/11/2004.	02 out of 11 cases	<p>In the case of Shri R7 to a specific query, the reply received from AO is "As per the provisions of Income Tax Act, 1961, if the AO is satisfied the substantial demand is going to be raised, then AO can invoke Section 281B after approval of jurisdictional Pr.CIT."</p> <p>In the case of Shri M5, to a specific query, the Assessing officer replied that "Section 281B of the Act gives discretion that for the purpose of protecting the interest of revenue, it is necessary to provisionally attach any property belonging to the assessee."</p> <p>In other cases, reply was awaited (October 2022).</p>
3	Pr.CIT (Central), Bengaluru		29 (All cases)	<p><u>Pr.CIT (Central)'s Reply dated 06/07/2021 to draft Report:</u> On going through the observation it is understood that in the opinion of the audit, the assessment proceedings resulting in substantial demands and protecting the interests of revenue does not constitute sufficiency of reasons for applying provisions of Section 281B. The AOs in their proposals clearly state that there is a need to protect the interests of revenue as assessment proceedings are pending and there are possibilities of raising huge demands on completion of assessments. Such possibilities exist due to facts and evidences discovered during the course of search and seizure proceedings.</p>

Sl. No.	Pr.CIT jurisdiction	Gist of Audit query	No. of Section 281B cases in which AOs furnished reply	Gist of AO's reply
4	Pr.CsIT (Central)-1 & 2, Kolkata		06 out of 13 cases	In reply to specific query raised by Audit in 6 cases, the AO stated that opinion regarding "reasonable likelihood....." had already been established due to highlighting possibilities of raising huge demands on completion of assessments. In reply to specific query raised by Audit in 5 cases (Jain group), the AO replied that "Assessee was non-compliant and in view of huge demand expected to arise, it would be difficult to recover." In other cases, reply was awaited (October 2022).
5	Pr.CIT (Central), Hyderabad		25 (All cases)	The AO replied that Pr.CIT (Central), Hyderabad has accorded approval after satisfying himself with the proceedings.
6	Pr.CIT (Central), Chandigarh		22 (All cases)	In reply to specific query raised by Audit in all order under Section 281B cases, the AO did not furnish a specific reply regarding "reasonable likelihood of the recovery becoming difficult". Rather, the AO/s replied that the order under Section 281B was initiated in all the cases for reasons of "substantial tax demand likely to arise" due to undisclosed income found during search proceedings.
Total			113	

Appendix 14

(Refer Para 3.3.2)

Suggested indicative list of exceptional circumstances which can enable the AO to form an opinion to initiate provisional attachment proceedings

Sl. No.	Suggested list of exceptional circumstances
1	Indications of non-/poor response of the assessee to notices issued by AOs
2	Cases in which assessee has not paid demand raised in previous assessments completed earlier
3	If the assessee has appealed against the assessment order against previous assessments completed earlier but the likelihood of appeal being decided in the department's favour is very high
4	There is very strong evidence such as newspaper report/ third party source that the assessee is planning to transfer his/ her property
5	If assessee is a "fly-by-night" operator, habitual offender
6	Cases of previous assessments already under recovery proceedings through Tax Recovery Officer (TRO)
7	Assessee not traceable
8	Notified persons under the special court (trial of offences relating to securities act, 1992)
9	Assessee has case pending before NCLT under IBC- 2016
10	Company in liquidation
11	Assets jointly attached with other agencies except BIFR
12	Appeal pending against attachment of properties
13	Any other exceptional circumstances defined anywhere in the Act/ Rules.

Note: Some of these exceptional circumstances suggested above have been drawn from Clause 9 of the Central Action Plan-I (CAP-I) statement that is prepared by the Assessing Officers at prescribed frequency and submitted to higher authorities.

Appendix 15

[Refer Para 4.2(i)]

List of Assesseees possessing other assets in addition to provisionally attached property

Sl. No.	Name of the assessee / AYS	Pr.CIT jurisdiction [AO jurisdiction]	Type of additional property	Nature of additional property	Estimated Tax Liability (₹ in crore)/ Value, if available (₹ in crore)
1	Shri O / 2002-03 to 2008-09	Pr.CIT(Central), Kochi [Central Circle- 2, Ernakulam]	Immovable	Total 124 properties (except the properties provisionally attached) including Residential plots, Commercial plots, coastal belts and wetlands as per the list provided by the Sub-Registrar	5.34/ Not Ascertainable
2	Shri P7 / 2010-11 to 2015-16	Pr.CIT (Central) - 4, Mumbai [Central Circle - 8(4), Mumbai]	Both	Agricultural land, Flats, Investment in Shares, Mutual Funds etc. as per Balance Sheet	2.17/24.72
3	Shri M5 / 2010-11 to 2016-17	Pr.CIT (Central) - 4, Mumbai (Central Circle - 8(1), Mumbai)	Both	Car, Investment in Shares and Bonds etc., FD and CDs as per the Balance Sheet	6.30/3.25
4	M/s. E Ltd. / 2010-11 to 2016-17	Pr.CIT (Central) - 4, Mumbai (Central Circle - 8(1), Mumbai)	Both	land, buildings, vehicles and furniture excluding computers as per the Balance Sheet	13.89/61.83
5	Smt. P19 / 2010-11 to 2016-17	Pr.CIT (Central) - 4, Mumbai (Central Circle - 8(1), Mumbai)	Both	FDs, Investment in Shares, Bonds etc., Car as per the Balance Sheet	5.36/3.27
6	M/s. J16 Pvt. Ltd. / 2011-12 to 2016-17	Pr.CIT (Central) - 4, Mumbai (Central Circle - 8(1), Mumbai)	Both	Land, Furniture and Fixtures, Vehicles and Office Equipment (except computers) as per Balance Sheet (AY 2017-18)	52.80/89.26
7	M/s. A41 Ltd., Bengaluru / 2010-11 to 2016-17	Pr.CIT (Central), Bengaluru [Central Circle- 1(3), Bengaluru]	Both	Lands, Factory Buildings, Plant and Equipment, Furniture and Fixtures, Motor and Goods Vehicles, Computers and Electrical Installations	40.00/38.30

Sl. No.	Name of the assessee / AYS	Pr.CIT jurisdiction [AO jurisdiction]	Type of additional property	Nature of additional property	Estimated Tax Liability (₹ in crore)/ Value, if available (₹ in crore)
8	Shri V1 / 2011-12 to 2018-19	Pr.CIT (Central), Bengaluru [Central Circle-1(3), Bengaluru]	Both	Coffee Estate Land and Buildings, Jewellery etc., archaeological and painting collections etc., vehicles and boats etc., shares and securities (excluding shares of M/s.M18 Ltd. and M/s. C16 Ltd.)	447.44/105.67
9	M/s. C16 Ltd./ 2011-12 to 2018-19	Pr.CIT (Central), Bengaluru [Central Circle-1(3), Bengaluru]	Both	Property plant and equipment (₹ 5.15 crore), Equity and Share Capital (except M/s M18 Ltd. shares) as per Balance Sheets	188.70/1,753.92
10	Shri S25 / 2010-11 to 2016-17	Pr.CIT (Central), Bengaluru [Central Circle-2(2), Bengaluru]	Both	Land and Jewellery (as per voluntary admission by the assessee during search	0.99/0.32 (Jewellery only)
11	Shri B2 / 2012-13 to 2017-18 and 2018-19	Pr.CIT (Central), Bengaluru [Central Circle-2(3), Bengaluru]	Both	Agricultural Land, Sites and Residential Building, Vehicles	5.26/1.15 (Vehicles Only)
12	Shri D1 / 2010-11 to 2016-17	Pr.CIT (Central), Bengaluru [Central Circle-2(3), Bengaluru]	NA	NA	30.00/ NA
13	Shri M12 / 2012-13 to 2017-18 and 2018-19	Pr.CIT (Central), Bengaluru [Central Circle-1, Mangaluru]	Immovable	Lands and Houses	8.42/0.86
14	Smt. S23 / 2010-11 to 2015-16	Pr.CIT (Central), Bengaluru [Central Circle-1, Mangaluru]	Both	Lands, Properties and Vehicles as per Balance Sheet	1.30/2.31
15	Shri A12 / 2010-11 to 2015-16	Pr.CIT (Central), Bengaluru [Central Circle-1, Mangaluru]	NA	NA	0.18/ NA
16	Shri M3 / 2010-11 to 2016-17	Pr.CIT (Central), Bengaluru [Central Circle-1, Mangaluru]	Both	Lands and Buildings, Furniture and Fixtures, Plant and Machinery	1.76/0.94
17	Shri S5 / 2010-11 to 2016-17	Pr.CIT (Central), Bengaluru [Central Circle-1, Mangaluru]	NA	NA	0.29/ NA

Sl. No.	Name of the assessee / AYs	Pr.CIT jurisdiction [AO jurisdiction]	Type of additional property	Nature of additional property	Estimated Tax Liability (₹ in crore)/ Value, if available (₹ in crore)
18	Smt. S26 / 2010-11 to 2016-17	Pr.CIT (Central), Bengaluru [Central Circle-1, Mangaluru]	Both	Properties and Buildings, Vehicles etc. as per Balance Sheet	1.40/0.82
19	M/s. B3 Pvt. Ltd./ 2012-13 to 2017-18	Pr.CIT (Central), Bengaluru [Central Circle, Panaji, Goa]	Both	Freehold land, Buildings, vehicles and Office Equipment	NA/89.47
20	M/s. S6 Pvt. Ltd./ 2012-13 to 2017-18	Pr.CIT (Central), Bengaluru [Central Circle, Panaji, Goa]	Immovable	Property, plant and Machinery as per Balance Sheet	151.42/51.63
21	M/s. S7 Pvt. Ltd./ 2012-13 to 2017-18	Pr.CIT (Central), Bengaluru [Central Circle, Panaji, Goa]	Immovable	Property, plant and Machinery as per Balance Sheet	31.13/311.70
22	Shri S15 / 2008-09 to 2018-19	Pr.CIT (Central), Bengaluru [Central Circle, Hubballi]	NA	NA	2.02/ NA
23	M/s. P25 Pvt. Ltd / 2013-14	Pr.CIT (Central), Bengaluru [Central Circle, Panaji, Goa]	Both	Fixed Assets as per Balance Sheet	26.91/123.71
24	Shri C12 / 2012-13 to 2017-18	Pr.CIT (Central), Bengaluru [Central Circle, Panaji, Goa]	Immovable	Land and Properties	2.00/0.50
25	Shri H1 / 2010-11 to 2016-17	Pr.CIT (Central), Bengaluru [Central Circle-1(2), Bengaluru]	Both	Agricultural and Non Agri. Land, Car, Jewellery etc. as per the statement of affairs	3.75/16.03
26	Smt. L5 / 2012-13 to 2017-18	Pr.CIT (Central), Bengaluru [Central Circle-2(2), Bengaluru]	Immovable	Flats	2.90/4.96
27	Smt. S42 / 2014-15	Pr.CIT (Central), Bengaluru [Central Circle-2(2), Bengaluru]	Immovable	Properties, House and Apartments	4.74/ Not Ascertainable
28	Shri G3 / 2013-14 to 2018-19	Pr.CIT (Central), Bengaluru [Central Circle-2(1), Bengaluru]	NA	NA	31.41/ NA
29	M/s. M7 Trust / 2009-10 to 2015-16	Pr.CIT (Central), Bengaluru [Central Circle-1(4), Ahmedabad]	Both	Shares and MFs, Movable and Immovable properties as per Balance Sheets	Not available/0.99

Sl. No.	Name of the assessee / AYs	Pr.CIT jurisdiction [AO jurisdiction]	Type of additional property	Nature of additional property	Estimated Tax Liability (₹ in crore)/ Value, if available (₹ in crore)
30	Shri P13 / 2012-13 to 2018-19	Pr.CIT (Central), Bengaluru [Central Circle-2(2), Ahmedabad]	NA	Vehicle (Car and Motor Bike)	Not available/0.89
31	Shri V3 / 2017-18	Pr. CIT (Central)-1, Chennai [Central Circle-1(1), Chennai]	NA	Fixed Deposits	1.82/5.77

Appendix 16

(Refer Para 4.2(ii))

Orders under Section 281B in which bank accounts had been provisionally attached

Sl. No.	Name of the Assessee/ AY(s)	Pr.CIT jurisdiction (AO jurisdiction)	Estimated tax liability (₹ in crore)	Value of Property attached		Whether records of other properties not attached were available? If Yes, what was the value? (₹ in Crores)
				Movable (₹ in crore)	Immovable (₹ in crore)	
1	Shri A38/ 2010-11 to 2016-17	Pr.CIT (Central) - 3, Mumbai (Central Circle - 6(2), Mumbai)	7.50	0.70 (FDs), & Bank Accounts (Credit Balance not indicated)	Value Not Indicated	Not Ascertainable
2	Shri D12/ 2010-11 to 2016-17	Pr.CIT (Central) – 3, Mumbai (Central Circle – 6(2), Mumbai)	11.56	0.06 (FDs), & Bank Accounts (Credit Balance not indicated)	Value Not Indicated	Not Ascertainable
3	Smt. S9/ 2011-12 to 2017-18	Pr.CIT (Central), Visakhapatnam (Central Circle-2, Bhubaneswar)	0.48	Value not Indicated, Lien of ₹ 0.50 crore as reported by the bank manager in response to the order under Section 281B.	0	Not Ascertainable
4	Shri S36/ 2011-12 to 2017-18	Pr.CIT (Central), Visakhapatnam (Central Circle-2, Bhubaneswar)	17.82	Value not Indicated, ₹ 0.06 crore as replied by two of the Bank Mangers in response to the order under Section 281B.	0	Not Ascertainable
5	M/s B8 Ltd./ 2010-11 to 2016-17	Pr.CIT (Central), Visakhapatnam (Central Circle-2, Bhubaneswar)	5.70	Value Not Indicated	Value not Indicated	Not Ascertainable

Sl. No.	Name of the Assessee/ AY(s)	Pr.CIT jurisdiction (AO jurisdiction)	Estimated tax liability (₹ in crore)	Value of Property attached		Whether records of other properties not attached were available? If Yes, what was the value? (₹ in Crores)
				Movable (₹ in crore)	Immovable (₹ in crore)	
6	M/s B7/ 2010-11 to 2016-17	Pr.CIT (Central), Visakhapatnam (Central Circle-2, Bhubaneswar)	4.03	Value not Indicated	0	Not Ascertainable
7	M/s S32/ 2010-11 to 2016-17	Pr.CIT (Central), Visakhapatnam (Central Circle-2, Bhubaneswar)	Not Indicated	Value not Indicated	Value not Indicated	Not Ascertainable
8	Shri P10/ 2010-11 to 2017-18	Pr.CIT (Central)- 2, Delhi, (Central Circle-20, Delhi)	453.37	Value not Indicated	Value not Indicated	As per the statement of the assessee during the search under Section 33, one of the property attached was bought at a value of ₹ 4 crore nearly 20 years ago. Yes, Other properties (not attached) available in the name of the assessee as per the submission: 1. A plot at Anandram Diary, New Delhi bought at ₹ 50,000, 10 years ago. 2. A plot at Electronic City, Noida bought at a price of ₹ 2.5 core, 8 years ago. 3. Farmland in Ghitorni of nearly 106 acre, purchased

Sl. No.	Name of the Assessee/ AY(s)	Pr.CIT jurisdiction (AO jurisdiction)	Estimated tax liability (₹ in crore)	Value of Property attached		Whether records of other properties not attached were available? If Yes, what was the value? (₹ in Crores)
				Movable (₹ in crore)	Immovable (₹ in crore)	
						at ₹ 50,000 nearly 20 years ago. 4. Flat at Dehradun bought for ₹ 50 lakhs, bought 3 years ago. 5. Ancestral home at Sujangarh, Rajasthan of value approx. ₹ 1 crore. 6. Land at Tangra. 7. Five cars – one Audi car bought at a price of ₹ 0.55 crore. 8. Shareholding in 7 companies
9	Shri S13/ 2012-13 to 2018-19	Pr.CIT (Central), Chandigarh (Central Circle-2, Chandigarh)	38.34	Value not Indicated	Value not Indicated	Not Ascertainable
10	Shri S4 / 2012-13 to 2018-19	Pr.CIT (Central), Chandigarh (Central Circle-2, Chandigarh)	4.73	Value not Indicated	Value not Indicated	Not Ascertainable
11	Shri R1/ 2010-11	Pr.CIT (Central), Bengaluru (Central Circle-1(3), Bengaluru)	8.0	3.90	14.69	Not Ascertainable, As per the PA proposal; total 19 sites at (7 locations)and 30 flats in one another site were attached;

Sl. No.	Name of the Assessee/ AY(s)	Pr.CIT jurisdiction (AO jurisdiction)	Estimated tax liability (₹ in crore)	Value of Property attached		Whether records of other properties not attached were available? If Yes, what was the value? (₹ in Crores)
				Movable (₹ in crore)	Immovable (₹ in crore)	
						<ol style="list-style-type: none"> Cumulative value of two properties of ₹ 5.69 crores 30 flats having value of 30 lakhs each, cumulative value ₹ 9 crore. Value of remaining properties were not available
12	Shri K18 / 2017-18	Pr.CIT (Central)-1, Kolkata (Central Circle - 2(1), Kolkata)	1.36	Not Indicated	0.58	Multiple Fixed assets having cumulative value of ₹ 22 crore as on 31 March 2019
13	Smt. B13 / 2011-12 to 2017-18	Pr.CIT (Central)-1, Kolkata (Central Circle - 2(3), Kolkata)	0.65	Not Indicated		Not Ascertainable
14	Smt. N16 / 2011-12 to 2017-18	Pr.CIT (Central)-1, Kolkata (Central Circle - 2(3), Kolkata)	0.87	Not Indicated	0.32	Not Ascertainable
15	Shri N9 / 2011-12 to 2017-18	Pr.CIT (Central)-1, Kolkata (Central Circle - 2(3), Kolkata)	1.19	Not Indicated	3.85	Only 2 out of four properties were attached after approval.
16	Shri A39 / 2011-12 to 2017-18	Pr.CIT (Central)-1, Kolkata (Central Circle - 2(3), Kolkata)	2.06	0.01	Not available	An immovable property approved for attachment but was later not attached.
17	M/s. S49 Pvt. Ltd. / 2011-12 to 2017-18	Pr.CIT (Central)-1, Kolkata (Central Circle - 1(1), Kolkata)	Not Indicated	Not Indicated	Not Indicated	Not Ascertainable

Sl. No.	Name of the Assessee/ AY(s)	Pr.CIT jurisdiction (AO jurisdiction)	Estimated tax liability (₹ in crore)	Value of Property attached		Whether records of other properties not attached were available? If Yes, what was the value? (₹ in Crores)
				Movable (₹ in crore)	Immovable (₹ in crore)	
18	Shri R10 / 2011-12 to 2017-18	Pr.CIT (Central)-1, Kolkata (Central Circle - 1(1), Kolkata)	Not Indicated	Not Indicated	Not Indicated	₹ 0.18 crore worth of fixed assets or buildings
19	M/s. A15 Pvt. Ltd. / 2011-12 to 2018-19	Pr.CIT (Central)-2, Kolkata (Central Circle - 3(3), Kolkata)	Not Indicated	Not Indicated	0	Not Ascertainable
20	Shri M8 / 2012-13 to 2018-19	Pr.CIT (Central)-2, Kolkata (Central Circle - 3(3), Kolkata)	Not Indicated	Not Indicated	0	Not Ascertainable
21	Shri P23 / 2011-12 to 2018-19	Pr.CIT (Central)-2, Kolkata (Central Circle - 3(3), Kolkata)	Not Indicated	Not Indicated	0	Not Ascertainable
22	M/s. C14 Pvt. Ltd. / 2011-12 to 2018-19	Pr.CIT (Central)-2, Kolkata (Central Circle - 3(3) , Kolkata)	Not Indicated	Not Indicated	0	Not Ascertainable
23	Shri P11 / 2011-12 to 2018-19	Pr.CIT (Central)-2, Kolkata (Central Circle - 3(3), Kolkata)	Not Indicated	Not Indicated	0	Not Ascertainable

Sl. No.	Name of the Assessee/ AY(s)	Pr.CIT jurisdiction (AO jurisdiction)	Estimated tax liability (₹ in crore)	Value of Property attached		Whether records of other properties not attached were available? If Yes, what was the value? (₹ in Crores)
				Movable (₹ in crore)	Immovable (₹ in crore)	
24	M/s. S47 Pvt. Ltd. / 2011-12 to 2018-19	Pr.CIT (Central)-2, Kolkata (Central Circle - 3(3) , Kolkata)	Not Indicated	Not Indicated	0	Not Ascertainable
25	M/s. M7 Trust / 2009-10 TO 2015-16	Pr.CIT (Central), Ahmedabad (Central Circle-1(4), Ahmedabad)	Not Indicated	0.58	0	Yes, 1. Shares and Mutual Funds uncovered during search 2. Movable Properties of ₹ 78.75 lakhs as per balance sheets, & 3. Immovable properties of ₹ 20.35 lakhs
26	Shri V3 / 2017-18	Pr.CIT (Central)-1, Chennai (Central Circle-1(1), Chennai)	20.40	Not Indicated	0	Yes, Fixed Deposit having value of ₹ 5.77 crore
27	Shri R17 / 2012-13 to 2017-18	Pr.CIT (Central)-2, Chennai (Central Circle - 2 (1), Chennai)	Not Indicated	Not Indicated	Not Indicated	Not Ascertainable
28	Shri C1 / 2012-13 to 2018-19	Pr.CIT (Central)-2, Chennai (Central Circle - 2(4), Chennai)	1.68	Not Indicated	0	Not Ascertainable

Sl. No.	Name of the Assessee/ AY(s)	Pr.CIT jurisdiction (AO jurisdiction)	Estimated tax liability (₹ in crore)	Value of Property attached		Whether records of other properties not attached were available? If Yes, what was the value? (₹ in Crores)
				Movable (₹ in crore)	Immovable (₹ in crore)	
29	M/s. A6 Pvt. Ltd / 2015-16 to 2018-19	Pr.CIT (Central) -1, Chennai (Central Circle - 3(1), Chennai)	83.50	Not Indicated	Value not Indicated	Not Ascertainable
30	Shri V17 / 2012-13 to 2017-18	Pr.CIT (Central)-1, Chennai (Central circle 3(3), Chennai)	1.68	Not Indicated	Not Indicated	Not Ascertainable
31	M/s S48 Pvt. Ltd. / 2012-13 to 2018-19	Pr. CIT (Central) -2, Chennia (Central Circle 2(4), Chennai)	54.96	9.32	0	Not Ascertainable
32	M/s N12 / 2018-19	Pr. CIT (Central) -2, Chennia (Central Circle 2(4), Chennai)	81.02	7.57	0	Not Ascertainable

Appendix 17

[Refer Para 4.3(i)]

Details of cases where the attached property did not belong to assessee

Sl. No.	Name of the assessee / AYS	Pr.CIT (Central) jurisdiction (AO jurisdiction)	Description and Further Action taken by Department
1	M/s E Ltd./ 2011-12 to 2017-18	Pr.CIT (Central) - 4, Mumbai (Central Circle - 8(1), Mumbai)	As per the assessee's submission of 20/11/2018, two of the seven immovable properties (value aggregating to ₹ 63.29 crore against the estimated tax liability of ₹ 13.89 crore) that was provisionally attached on 05/11/2018 had already been disposed off by the assessee after the issue of notice under section 153A dated 07/11/2017. Another one property that was provisionally attached belonged to a different company and was not owned by the assessee in question. An order under Section 281 of the Act was passed on 29/11/2018 cancelling the sale of these three properties. Also, a revocation order under section 281B was issued on 18/03/2019 to release the attached property that was not owned by the assessee, while the provisional attachment of the remaining properties continued. As it stands on the date of Audit (January, 2021), the assessment was completed (27/12/2018) raising a tax demand of ₹ 85.20 crore and the balance tax was outstanding to an extent of ₹ 85.00 crore (January 2021). Reply to an Audit query (January 2021) as well as the current status of outstanding tax recovery was awaited from the Ministry/CBDT(October 2022).
2	Shri P7 / 2010-11 to 2016-17	Pr.CIT (Central) - 4, Mumbai (Central Circle - 8(4), Mumbai)	Audit observed that a property actually belonging to a person other than the assessee had been attached the order under Section 281B dated 11/12/2017. This fact came to the notice of the AO only when the actual owner of the property informed (vide letter dated 21/12/2017) the AO. Consequently, a revised order under Section 281B was issued (27/12/2017) for attaching the correct property of the assessee (valued at ₹ 1.75 crore against an estimated tax liability of ₹ 2.17 crore. As it stands on the date of Audit (December 2020), the assessment was completed (December 2017) raising a tax demand of ₹ 34.80 crore and the entire tax demand was outstanding (December 2020). Reply to an Audit query (December 2020) as well as the current status of outstanding tax recovery was awaited from the Ministry/CBDT(October 2022).

Sl. No.	Name of the assessee / AYs	Pr.CIT (Central jurisdiction (AO jurisdiction))	Description and Further Action taken by Department
3	Smt. M10/ 2012-2013 to 2018-2019	Pr.CIT (Central)- 1, Chennai (Central Circle - 1(4), Chennai)	An order under Section 281B was issued by the AO on 26/12/2019 by attaching seven properties (value not indicated) to cover an estimated tax liability of ₹ 2.18 crore. This was further extended on 09/09/2020. On 25/09/2020, a letter was received by the AO from a person claiming that one of the attached properties had already been sold to her by the assessee in July 2005 itself. The AO accepted the representation and lifted the attachment of the property in question through order dated 28/09/2020. The attachment of remaining six properties continued. As it stands on the date of Audit (February 2021), the assessment was not completed (February 2021). Reply to an Audit query (February 2021) as well as the current status of assessments was awaited from the Ministry/CBDT (October 2022).
4	Shri S5 / 2010-11 to 2016-17	Pr.CIT Bengaluru (Central Circle- 1 Mangaluru)	On verification of the assessee's computation of capital gains for AY 2016-17, Audit observed (January 2021) that property attached (value not available on record) in the order under Section 281B dated 18/12/2017 and also extended on 18/06/2018 had already been sold by the assessee in 23/03/2016 i.e., much before the date of order under Section 281B. The estimated tax liability was ₹ 0.29 crore. No further action taken as on the date of reply from the AO (January 2021). As such the primary objective of protecting the interests of revenue was defeated in the instant case. As it stands on the date of Audit (January 2021), the assessment was completed (29/12/2017) raising a tax demand of ₹ 0.03 crore, which was pending recovery (February, 2021). To a specific Audit query (June 2021), AO's reply as well as the current status of outstanding tax recovery was awaited from the Ministry/CBDT(October 2022).
5	Smt.S42 / 2010-11, 2012-13 & 2014-15 to 2016-17	Pr.CIT Bengaluru (Central Circle- 2(2), Bengaluru)	On verification of final accounts of the assessee, Audit observed (February 2021) that due to mistaken identity, a wrong property (worth ₹ 40.00 crore) had been selected for provisional attachment on order dated 24/11/2017, against an estimated tax liability of ₹ 4.74 crore. No further remedial action was taken by the AO. As it stands on the date of Audit (February, 2021), the assessment was completed (December 2017) raising a tax demand of ₹ 22.39 crore and the balance tax was outstanding to an extent of ₹ 21.48 crore (February, 2021). The case has been referred to the TRO for recovery with corrected list of assets of the assessee. In the reply (June'21) to an Audit query (February 2021), the AO replied that there is no provision in the statute to ascertain whether the property is in lien or not. This reply is not acceptable, because the intended objective of safeguarding the interest of revenue remains unachieved. The current status of the outstanding tax recovery was awaited from the Ministry/CBDT (October 2022).

Sl. No.	Name of the assessee / AYS	Pr.CIT (Central) jurisdiction (AO jurisdiction)	Description and Further Action taken by Department
6	Smt.G1 / 2015-16	Pr.CIT (Central)-1, Chennai (Central Circle-1(3), Chennai)	The AO issued initial order under Section 281B in 24/12/2018 for attaching two immovable properties (value not indicated), against an estimated tax liability of ₹ 10.42 crore. Audit scrutiny revealed that the property was sold by the assessee on 05/04/2018, much before the date of issue of order under section 281B, proving that no pre-verification of the property ownership was made by AO. The attachment made under order under Section 281B was subsequently lifted on 05/11/2019 as it was not in the name of the assessee. As such the primary objective of provisional attachment of the property was defeated in the instant case. As it stands on the date of Audit (February 2021), the assessment was completed (31/12/2018) raising a tax demand of ₹ 20.97 crore. A balance tax demand of ₹ 20.97 crore is still outstanding (February 2021) and the case was referred to TRO for recovery. On this being pointed out in Audit (June 2021), AO's reply as well as the current status of outstanding tax recovery was awaited from the Ministry/CBDT (October 2022).

Appendix 18

[Refer Para 4.3(ii)]

Details of cases which was fully/ partially encumbered

Sl. No.	Name of the assessee /Ays	Pr.CIT (Central) jurisdiction (AO jurisdiction)	Encumbrance Status	Brief facts of the case
			Estimated tax liability / Property Value (₹ in crore)	
1	Smt. S9 2011-12 to 2017-18	Pr.CIT (Central) Visakhapatnam (Central Circle Bhubaneshwar)	Full 0.54 / NA	The initial order under Section 281B was issued (December 2018) for attaching two Bank Accounts of the assessee. In response to the order under Section 281B received, one of the notified authorities (<i>viz.</i> , Bank Manager) intimated (24/12/2018) the AO that the attached account was already <i>pre</i> -encumbered by stating that “Already <i>lien</i> to Bank guarantee” with principal amount of ₹ 0.50 crore as on the date of receipt of order under Section 281B. This was pointed out in Audit (December 2020). As on the date of the Audit (December 2020), the assessment was completed (27/12/2018) raising a demand of ₹ 5.74 crore of which assessee had paid ₹ 0.46 crore, leaving a balance tax of ₹ 5.28 crore outstanding. The current status of the tax recovery was awaited from the CBDT (October 2022).
2	Shri V1 2011-12 and 2012-13 to 2018-19	Pr.CIT (Central), Bengaluru (Central Circle - 1(3) , Bengaluru)	Partial 447.44 / 576.03	As previously discussed in Chapters 3 and 4 vide Paras 3.3.2 (ii) and 4.2 (i) respectively, the initial order under Section 281B was issued on 25/01/2019. The assessee voluntarily informed (January 2019) the AO about the encumbrance status of the provisionally attached property i.e.52.70 lakh of equity shares of M/s M18 Ltd. which were already on <i>lien</i> against institutional loans taken from Banks. There was no evidence on record that the AO considered the alternate two properties offered by the assessee. Instead, he issued (February 2019) a fresh order under Section 281B by revoking the earlier order under Section 281B (February 2019) and attaching the assessee’s equity shares (2.05 crore equity shares) owned in his own company <i>viz.</i> , M/s. C16 Ltd. In the notings to 281B proposals (February 2019), the AO also stated that the fact of encumbrance status came to his knowledge only after the order under Section 281B had been issued.

Sl. No.	Name of the assessee /Ays	Pr.CIT (Central) jurisdiction (AO jurisdiction)	Encumbrance Status	Brief facts of the case
3	M/s.C16 Ltd. 2011-12 and 2012-13 to 2018-19	Pr.CIT (Central), Bengaluru (Central Circle - 1(3), Bengaluru)	Full (Shares of M/s M18 Ltd.) 188.70 / 188.70	The initial order under Section 281B was issued on 24/01/2019. The assessee voluntarily informed (January 2019) the AO about the encumbrance status of the provisionally attached property i.e. 22.20 lakh of equity shares of M/s M18 Limited which were already on <i>lien</i> against institutional loans taken from Banks. In the notings to 281B proposals (February 2019), the AO also stated that the fact of encumbrance status came to his knowledge only after the order under Section 281B had been issued. Also, Audit noticed that no fresh order under Section 281B was issued for attaching alternate property after a revocation order was issued (February 2019) for releasing the shares of M/s. M18 Ltd. attached earlier. Thus, the case remained unprotected after the revocation of initial attachment order, which defeated the primary objective of 281B provisions. Reply was awaited (October 2022) to a specific Audit query (December 2020) regarding non-issue of fresh order under Section 281B after revocation. As it stands on the date of Audit (December 2020), the assessments were completed in (December 2019), raising a cumulative tax demand of ₹ 6.21 crore against which a tax recovery of ₹ 0.01 crore was made leaving a balance tax outstanding at ₹ 6.20 crore, which remained fully outstanding with recovery, as the assessments were under appeal. The current status of the appeal proceedings was awaited from the CBDT (October 2022).
4	Shri J2 / AY 2015-16	Pr.CIT (Central)-1, Chennai (Central Circle - 1(3) , Chennai)	Full 1.49 / NA	Initial order under Section 281B was issued (December 2018) for attaching an immovable property. The order under Section 281B was further extended in June and December 2019. The records showed that the attached property was <i>pre</i> -encumbered, which came to the knowledge of the AO only after the issue of order under Section 281B. As on the date of the Audit (March 2021), the assessment was completed (28/12/2017) raising a demand of ₹ 1.49 crore of which assessee had paid ₹ 0.29 crore, leaving a balance tax of ₹ 1.19 crore outstanding. The current status of the appeal proceedings was awaited from the CBDT (October 2022).
5	Shri V18 / 2011-12 to 2017-18	Pr.CIT (Central), Ahmedabad (Central Circle-	Partial (One of the properties was pre-	As discussed earlier under Para 4.3 (i), the initial order under Section 281B was issued (22/02/2018) for attaching two immovable properties viz., Flat Nos.303 and 304 in an apartment in Gandhinagar (value not indicated). The AO reported (07/05/2018) that as per records obtained from the Sub-Registrar, Gandhinagar, that the Flat No.304 actually

Sl. No.	Name of the assessee /Ays	Pr.CIT (Central) jurisdiction (AO jurisdiction)	Encumbrance Status	Brief facts of the case
		1(3), Ahmedabad)	mortgaged against bank loan)	belonged to the assessee and that the said property had also been mortgaged by the assessee for obtaining bank loan. Audit observed that the verification of the encumbrance statues was done by AO only after the property was provisionally attached.
			NA / NA	As it stands on the date of Audit (February 2021), the search assessments were completed in December 2018, raising a cumulative tax demand of ₹ 341.51 crore. Subsequently, the case was reopened and assessment order was passed under Section 144 r.w.s. 147 on 10/02/2022 and the demand was revised to ₹ 397.5 crore and appeal is currently pending (July 2022).

Appendix 19A

[Refer Para 4.4.1 (i)]

Details of cases where value of properties provisionally attached was found excessive

Sl. No.	Name of the Assessee / Ays	AO Charge	Estimated tax liability (₹ in crore)	Type of property attached	Value of Property Attached (₹ in crore)	Percentage of attached property value over estimated tax liability	Date of Assessment	Cumulative Tax Demand raised (net of 154, OGE, 263 orders etc) (January-March 2021) (₹ in crore)	Regular Tax paid (January-March 2021) (₹ in crore)
Pr.CIT (Central), Bengaluru									
1	Shri A12 / 2010-11 to 2016-17	Central Circle-1, Mangaluru	0.18	Immovable	5.83	3264.8	29/12/2017	0.14	0.02
2	Smt. S42 / 2010-11, 2012-13 & 2014-15 to 2016-17	Central Circle-2(2), Bengaluru	4.74	Immovable	40.00	843.9	22/12/2017	22.39	0.14
3	Shri R1 / 2010-11	Central Circle-1(3), Bengaluru	8.00	Both	18.59	232.4	31/12/2017	10.68	0
4	Smt. S23 / 2010-11 to 2016-17	Central Circle-1, Mangaluru	1.30	Immovable	2.80	214.8	29/12/2017	0.60	0.16
5	M/s. A41 Ltd./ 2013-14 to 2016-17	Central Circle-1(3), Bengaluru	40.00	Immovable	81.42	203.6	29/12/2017	50.91	16.85
Pr.CIT (Central)-1, Mumbai									
6	M/s. C4 Pvt. Ltd./ 2011-12	Central Circle-2(2), Mumbai	0.65	Immovable	2.15	333.3	22/12/2018	0	0
Pr.CIT (Central)-3, Mumbai									
7	Smt. N17 / 2010-11 to 2016-17	Central Circle-5(1), Mumbai	3.73	Immovable	8.85	237.3	29/12/2017	6.31	0

Sl. No.	Name of the Assessee / AYs	AO Charge	Estimated tax liability (₹ in crore)	Type of property attached	Value of Property Attached (₹ in crore)	Percentage of attached property value over estimated tax liability	Date of Assessment	Cumulative Tax Demand raised (net of 154, OGE, 263 orders etc) (January-March 2021) (₹ in crore)	Regular Tax paid (January-March 2021) (₹ in crore)
Pr.CIT (Central)-4, Mumbai									
8	M/s. K8 Pvt. Ltd. / 2011-12 to 2017-18	Central Circle-8(1), Mumbai	3.61	Immovable	422.81	11723.9	21/12/2018	6.41	0
9	M/s. E Ltd. / 2011-12 to 2017-18	Central Circle-8(1), Mumbai	13.88	Immovable	63.29	455.7	27/12/2018	85.20	0.20
Pr.CIT (Central), Hyderabad									
10	Shri J11 / 2012-13 to 2018-19	Central Circle-3(4), Hyderabad	0.05	Movable	0.30	651.9	28/12/2019	0.03	0.11
11	Shri V24 / 2012-13 to 2018-19	Central Circle-3(4), Hyderabad	0.10	Movable	0.25	239.5	28/12/2019	0	0
12	G6 / 2012-13 to 2018-19	Central Circle – 3(3), Hyderabad	2.94	Immovable	60.09	2043.87	12/12/2019	35.76	0.60
Pr.CIT (Central)-2, Chennai									
13	Shri K12 / 2011-12 to 2017-18	Central Circle-2(1), Chennai	2.08	Both	207.55	9980.20	22/01/2019	2.65	0
Pr. CIT (Central), Kochi									
14	Shri O / 2002-03 to 2008-09	Central Circle – 2(2), Ernakulam	5.34	Immovable	21.15	396.07	Assessment pending	Assessment pending	Assessment pending
Pr. CIT (Central)-2, Delhi									
15	Shri N15 / 2011-12 to 2017-18	Central Circle-20, Delhi	2.70	Immovable	6.59	244.07	30/12/2018	56.17	0.60
16	Shri S31 / 2011-12 to 2017-18	Central Circle-20, Delhi					30/12/2018	53.59	0.46

Sl. No.	Name of the Assessee / AYS	AO Charge	Estimated tax liability (₹ in crore)	Type of property attached	Value of Property Attached (₹ in crore)	Percentage of attached property value over estimated tax liability	Date of Assessment	Cumulative Tax Demand raised (net of 154, OGE, 263 orders etc) (January-March 2021) (₹ in crore)	Regular Tax paid (January-March 2021) (₹ in crore)
Pr. CIT (Central)-3, Delhi									
17	M/s. D2 Ltd./ 2012-13	Central Circle-27, Delhi	2.29	Immovable	21.28	928.4	29/12/2019	2.79	0.51
Pr. CIT (Central) -1, Chennai									
18	M/s. S39/ 2015-16	Circle-1(1), Chennai	3.78	Immovable	10.83	286.6	29/12/2017	0	0

Appendix 19B

[Refer Para 4.4.1(ii)]

Details of cases where insufficient properties were provisionally attached

Sl. No.	Name of the Assessee / AYS	AO jurisdiction	Estimated tax liability (₹ in crore)	Type of property attached (Movable/ Immovable/ Both)	Value of Property Attached (₹ in crore)	Attached Property is what percentage of estimated tax liability? (percentage)	Date of Assessment	Cumulative Tax Demand raised (net of 154, OGE, 263 orders etc) (₹ in crore)	Regular Tax paid (₹ in crore)	Whether there are other properties available on record? (if yes, value of all the properties (₹ in crore))
Pr.CIT(Central), Bengaluru										
1	Shri S15 / 2008-09 to 2018-19	Central Circle, Hubballi	2.02	Immovable	1.51	75.1	01/12/2019	1.80	0.27	2.29
2	Shri G3 / 2013-14 to 2018-19	CC-2(1), Bengaluru	31.41	Movable	22.75	72.4	Assessments pending	Assessments pending	Assessments pending	31.20
3	Smt. L5 / 2012-13 to 2018-19	Central Circle-2(2), Bengaluru	2.90	Immovable	2.00	68.9	31/12/2019	10.32	0.40	7.57
4	Shri P8 / 2015-16 to 2018-19	Central Circle -1(2), Bengaluru	3.07	Movable	2.76	89.9	Assessments pending	Assessments pending	Assessments pending	Not ascertainable
5	Smt. R29 / 2015-16 to 2018-19	Central Circle -1(2), Bengaluru	3.07	Movable	2.76	89.9	Assessments pending	Assessments pending	Assessments pending	Not ascertainable
6	M/s. M1 Pvt. Ltd. / 2012-13 to 2018-19	Central Circle-2, Mangaluru	5.82	Immovable	3.81	65.5	31/12/2019	5.45	0	Not ascertainable
7	M/s. P25 Pvt. Ltd. / 2008-09 to 2011-12	Central Circle, Panaji, Goa	24.31	Movable	15.67	63.7	Assessments stayed by Mumbai HC	Assessments stayed by Mumbai HC	Assessments stayed by Mumbai HC	123.71

Sl. No.	Name of the Assessee / AYS	AO jurisdiction	Estimated tax liability (₹ in crore)	Type of property attached (Movable/ Immovable/ Both)	Value of Property Attached (₹ in crore)	Attached Property is what percentage of estimated tax liability? (percentage)	Date of Assessment	Cumulative Tax Demand raised (net of 154, OGE, 263 orders etc) (₹ in crore)	Regular Tax paid (₹ in crore)	Whether there are other properties available on record? (if yes, value of all the properties (₹ in crore))
8	Shri B2 / 2012-13 to 2018-19	Central Circle-2(3), Bengaluru	5.26	Immovable	2.89	54.9	27/12/2019	6.50	0	9.40
9	Shri M12/ 2012-13 to 2018-19	Central Circle-1, Mangaluru	8.42	Immovable	2.72	32.4	26/12/2019	30.97	0.09	3.59
10	Shri S41 / 2012-13 to 2018-19	Central Circle-2(4), Bengaluru	2.99	Immovable	0.62	20.6	31/12/2019	4.58	0.12	No
11	Shri S25 / 2010-11 to 2016-17	Central Circle-2(2), Bengaluru	0.99	Immovable	0.09	9.1	22/12/2017	7.57	0	0.09
12	M/s. S7 Pvt. Ltd. / 2008-09 to 2017-18	Central Circle - Panaji, Goa	31.13	Movable	2.88	9.2	18/06/2021	0	0	55.78
Pr.CIT (Central)-1, Delhi										
13	Shri N13 / 2012-13 to 2018-19	Central Circle-01, Delhi	81.42	Immovable	5.91	7.3	Assessments pending	Assessments pending	Assessments pending	Not ascertainable
14	Smt. S19 / 2012-13 to 2018-19						25/12/2019	1.01	0	
Pr.CIT (Central)-3, Mumbai										
15	M/s. A42 Pvt Ltd / 2010-11 to 2016-17	Central Circle-5(1), Mumbai	1.28	Immovable	0.66	51.5	29/12/2017	2.14	0	Not ascertainable
16	M/s. H7 Ltd. / 2010-11 to 2016-17	Central Circle-5(1), Mumbai	4.81	Immovable	2.12	44.0	29/12/2017	11.90	0	Not ascertainable

Sl. No.	Name of the Assessee / AYS	AO jurisdiction	Estimated tax liability (₹ in crore)	Type of property attached (Movable/ Immovable/ Both)	Value of Property Attached (₹ in crore)	Attached Property is what percentage of estimated tax liability? (percentage)	Date of Assessment	Cumulative Tax Demand raised (net of 154, OGE, 263 orders etc) (₹ in crore)	Regular Tax paid (₹ in crore)	Whether there are other properties available on record? (if yes, value of all the properties (₹ in crore))
17	Shri R19 / 2011-12 to 2017-18	Central Circle-6(4), Mumbai	47.64	Movable	15.07	31.6	28/12/2018	93.84	20.72	24.07
18	M/s. V10 Ltd / 2010-11 to 2016-17	Central Circle-5(1), Mumbai	0.60	Immovable	0.18	29.9	29/12/2017	1.58	0	Not ascertainable
19	M/s. S14 Pvt Ltd / 2010-11 to 2016-17	Central Circle-5(1), Mumbai	1.15	Immovable	0.26	22.5	29/12/2017	2.32	0	Not ascertainable
20	Shri A38 / 2010-11 to 2016-17	(Central Circle-6(2), Mumbai)	7.50	Both	0.70	9.4	29/12/2017	11.16	0.94	Not ascertainable
21	Shri N18 / 2010-11 to 2016-17	Central Circle-5(1), Mumbai	22.48	Immovable	1.86	8.3	29/12/2017	30.41	0	Not ascertainable
Pr.CIT (Central)-4, Mumbai										
22	Smt. M11 / 2011-12 to 2017-18	(Central Circle-8(1), Mumbai)	14.58	Immovable	6.35	43.5	14/12/2018	2.48	0	Not ascertainable
23	M/s. J16 Pvt. Ltd. / 2011-12 to 2017-18	Central Circle-8(1), Mumbai	52.80	Immovable	9.20	17.4	19/12/2018	38.73	13.62	343.95
24	Shri P7 / 2010-11 to 2016-17	(Central Circle-8(4), Mumbai)	30	Immovable	1.75	5.8	29/12/2017	34.80	0	25.21
25	Smt S43 / 2011-12 to 2017-18	Central Circle-8(1), Mumbai	1.15	Immovable	0.04	3.6	10/12/2018	0.81	0	No

Sl. No.	Name of the Assessee / AYS	AO jurisdiction	Estimated tax liability (₹ in crore)	Type of property attached (Movable/ Immovable/ Both)	Value of Property Attached (₹ in crore)	Attached Property is what percentage of estimated tax liability? (percentage)	Date of Assessment	Cumulative Tax Demand raised (net of 154, OGE, 263 orders etc) (₹ in crore)	Regular Tax paid (₹ in crore)	Whether there are other properties available on record? (if yes, value of all the properties (₹ in crore))
Pr.CIT (Central), Hyderabad										
26	M/s. V23 Ltd./ 2012-13 to 2017-18	Central Circle - 2(3), Hyderabad	85.77	Immovable	75.00	87.4	Assessments pending	Assessments pending	Assessments pending	Not ascertainable
27	Shri M14/ 2013-14 to 2018-19	Central Circle - 2(3), Hyderabad	3.49	Movable	0.79	22.6	Assessments pending	Assessments pending	Assessments pending	No
Pr.CIT (Central)-2, Chennai										
28	M/s. S48 Pvt. Ltd. /2012-13 to 2018-19	Central Circle - 2 (1), Chennai	54.96	Movable	9.32	17.0	Assessments pending	Assessments pending	Assessments pending	Not ascertainable
29	M/s. N12 / 2010-11 to 2018-19	Central Circle - 2 (1), Chennai	81.02	Movable	7.57	9.3	Assessments pending	Assessments pending	Assessments pending	Not ascertainable
30	Shri C3 /2012-13 to 2017-18	Central Circle - 2 (1), Chennai	108.45	Immovable	0.53	0.5	Assessments pending	Assessments pending	Assessments pending	Not ascertainable
Pr. CIT (Central), Bhopal										
31	M/s. A8 Pvt. Ltd. / 2011-12 to 2017-18	Central Circle-1, Raipur	5.71	Immovable	4.62	80.8	26/12/2018	1.99	0.30	Not ascertainable
32	M/s. L1 Pvt. Ltd. / 2011-12 to 2017-18							16.75	3.16	Not ascertainable

Sl. No.	Name of the Assessee / AYS	AO jurisdiction	Estimated tax liability (₹ in crore)	Type of property attached (Movable/ Immovable/ Both)	Value of Property Attached (₹ in crore)	Attached Property is what percentage of estimated tax liability? (percentage)	Date of Assessment	Cumulative Tax Demand raised (net of 154, OGE, 263 orders etc) (₹ in crore)	Regular Tax paid (₹ in crore)	Whether there are other properties available on record? (if yes, value of all the properties (₹ in crore))
33	Smt. M4 / 2011-12 to 2017-18	Central Circle-1, Raipur	3.01	Immovable	2.28	75.8	05/12/2018	0	0	Not ascertainable
34	Shri A23 / 2011-12 to 2017-18						07/03/2019	0.10	0.10	Not ascertainable
Pr. CIT (Central) -1, Chennai										
35	Shri P17 / 2015-16 to 2017-18	Central Circle-1(2), Chennai	8.42	Immovable	2.72	34.0	28/12/2018	7.08	0	Not ascertainable

Appendix 19C

(Refer Para No. 4.4.2)

Statement showing details of 281B cases wherein attached property was referred to Valuation Officer (VO) for determining Fair Market Value

Sl. No.	Name of Assessee / AYS	Pr. CIT jurisdiction (AO jurisdiction)	Date of AO's reference to VO under Section 142A	Date of order under Section 281B	Delay in submission of VO Report ^(Note-1) (No. of days)	Estimated Tax Liability	Value of attached property (as per 281B records)	FMV (as per VO's Report)	Ref. made before or after order under Section 281B
			Date of VO's Report	Type of property attached			(₹ in crore)		
1.	Shri A18 / 2010-11 to 2016-17	Pr.CIT (Central)-3, Delhi (Central Circle-26, Delhi)	0812/2017 30/08/2018	06/03/2018 Immovable	235	Not available	6.00	7.96	Before
2.	Shri A17 / 2011-12 to 2017-18	Pr.CIT (Central)-3, Delhi (Central Circle-30, Delhi)	15/11/2018 18/03/2019	29/11/2019 Immovable	112	Not available	1.05	1.87	Before
3.	Shri A24 / 2011-12 to 2017-18	Pr.CIT (Central)-3, Delhi (Central Circle-30, Delhi)	15/11/2018 18/03/2019	29/11/2019 Immovable	112	Not available			Before
4.	Shri V16 / 2012-13 to 2018-19	Pr.CIT (Central)-3, Delhi (Central Circle-32, Delhi)	04/11/2019 Not available	09/10/2019 Immovable	Not applicable	Not available	0.27	Not available	After
5.	Shri R16 / 2012-13 to 2018-19	Pr.CIT (Central)-3, Delhi (Central Circle-32, Delhi)	04/11/2019 Not available	09/10/2019 Immovable	Not applicable	Not available	1.09	Not available	After
6.	Shri D1/ 2010-11 to 2017-18	Pr.CIT(Central), Bengaluru (Central Circle-2(3), Bengaluru)	13/12/2017 Not available	24/10/2018 Both	Not applicable	30.00	0.61	Not available	Before
7.	Shri S15 / 2008-09 to 2018-19	Pr.CIT(Central), Bengaluru (Central Circle, Hubballi)	13/12/2019 20/01/2020	05/12/2019 Immovable	09	2.02	0.19 (Part)	0.21	After
8.	Smt. S23 / 2010-11 to 2016-17	Pr.CIT(Central), Bengaluru (Central Circle-1, Mangaluru)	Not available 17/03/2016 & 18/03/2016	18/06/2018 Immovable	Not ascertainable	1.30	2.80	6.32	Before

Report No. 4 of 2023 (SSCA)

Sl. No.	Name of Assessee / AYs	Pr. CIT jurisdiction (AO jurisdiction)	Date of AO's reference to VO under Section 142A	Date of order under Section 281B	Delay in submission of VO Report ^(Note-1) (No. of days)	Estimated Tax Liability	Value of attached property (as per 281B records)	FMV (as per VO's Report)	Ref. made before or after order under Section 281B
			Date of VO's Report	Type of property attached					
9.	Shri A12 / 2010-11 to 2016-17		Not available 17/03/2016 & 18/03/2016	18/06/2018 Immovable	Not ascertainable	0.18	5.83		Before
10.	Smt. P6 / 2010-11 to 2016-17	Pr.CIT (Central), Bhopal (Central Circle, Gwalior)	05/04/2017 31/08/2017	27/09/2017 Immovable	119	2.14 (30% of ₹ 7.12 crore undisclosed income)	6.19	8.60	Before
11.	Shri P2 / 2011-12 to 2014-15	Pr.CIT(Central), Kochi (Central Circle-2, Ernakulam)	11/10/2017 22/12/2017	28/12/2017 Immovable	42	Not available	0.36 (Part)	0.75	Before
12	G6 / 2012-13 to 2018-19 ^(Note-2)	Pr. CIT (Central), Hyderabad (Central Circle-3(3), Hyderabad)	28/11/2019 30/11/2019	18/05/2018 Immovable	No delay	2.94 (30% of ₹ 9.80 crore undisclosed income)	39.65	63.70	After

Note-1: Excludes the prescribed time limit of 30 days from the date of reference by AO;

Note-2: The AO made (November 2019) reference under Section 133 (6) was made to jurisdictional Sub-Registrar Officer for determining the market rates of the attached immovable properties

Appendix 20

[Refer Para 5.1.1(1) (i)]

Section 281B orders which were not extended as there was no outstanding demand

Sl. No.	Name of the Assessee / AYs	Pr.CIT jurisdiction (AO jurisdiction)	281B order valid upto	Date of assessment	Cumulative Tax Demand raised (net of 154, OGE, 263 orders etc.) (₹ in crore)	Tax recovered (₹ in crore) ⁷⁷
1	M/s. D15 / 2016-17	Pr.CIT (Central) - 3, Mumbai (Central Circle 5(2), Mumbai)	24/06/2019	26/12/2018	0.27	0.27
2	M/s. C13 Ltd. / 2014-15	Pr.CIT (Central) - 1, Mumbai (Central Circle 1(2), Mumbai)	25/01/2018 (Revocation order issued on 25-01-2018)	11/01/2018	86.58	86.58
3	M/s. C4 Pvt. Ltd. / 2011-12	Pr.CIT (Central) - 1, Mumbai (Central Circle 2(2), Mumbai)	23/04/2019	22/12/2018	0	0
4	Shri M6 / 2011-12 to 2017-18	Pr.CIT (Central)-2 Delhi (Central Circle-17, Delhi)	11/05/2019	15/12/2018	0	0
5	Shri A37 / 2010-11 to 2016-17	Pr.CIT (Central)-2 Delhi (Central Circle-19, Delhi)	20/02/2019	27/12/2018	0	0
6	Shri A22 / 2010-11 to 2016-17	Pr.CIT (Central)-2 Delhi (Central Circle-19, Delhi)	20/02/2019	27/12/2018	0	0
7	M/s l1 Pvt. Ltd. / 2011-12 to 2017-18	Pr.CIT (Central)-2 Delhi (Central Circle-19, Delhi)	03/11/2020	25/12/2019	0	0
8	Shri A10 / 2011-12 to 2017-18	Pr.CIT (Central)-2 Delhi (Central Circle-19, Delhi)	03/11/2020	25/12/2019	0	0
9	Shri Y2 / 2011-12 to 2017-18	Pr.CIT (Central)-3 Delhi (Central Circle-30, Delhi)	24/05/2020	19/12/2019	0	0
10	Shri L6 / 2011-12 to 2017-18	Pr.CIT (Central)-3 Delhi (Central Circle-30, Delhi)	24/05/2020	23/12/2019	0	0
11	Shri P14 / 2011-12 to 2017-18	Pr.CIT (Central), Bhopal (Central Circle, Gwalior)	17/03/2019	27/12/2018	0	0
12	M/s. C11 / 2011-12 to 2017-18	Pr.CIT (Central), Bhopal (Central Circle, Gwalior)	17/03/2019	30/12/2018	0	0
13	M/s. K13 Pvt. Ltd. / 2011-12 to 2017-18	Pr.CIT (Central), Bhopal (Central Circle, Gwalior)	28/10/2019	17/12/2018	0	0
14	Shri A36 / 2011-12 to 2017-18	Pr.CIT (Central), Bhopal (Central Circle, Gwalior)	17/03/2019	27/12/2018	0	0

⁷⁷ Where the cumulative Tax demand is "Nil" and yet some Tax recovery has been made thereagainst, the tax recovery is ignored and its column is indicated as "0".
Where the cumulative Tax demand shows some amount but the Tax recovery is more than demand, the Tax payment column is restricted to the demand raised.

Sl. No.	Name of the Assessee / AYs	Pr.CIT jurisdiction (AO jurisdiction)	281B order valid upto	Date of assessment	Cumulative Tax Demand raised (net of 154, OGE, 263 orders etc.) (₹ in crore)	Tax recovered (₹ in crore) ⁷⁷
15	Smt. M4 / 2011-12 to 2017-18	Pr.CIT (Central), Bhopal (Central Circle-1, Raipur)	17/03/2019	05/12/2018	0	0
16	Shri S24/ 2011-12 to 2017-18	Pr.CIT (Central), Bhopal (Central Circle-1, Raipur)	17/03/2019	28/12/2018	0	0
17	Shri S10 / 2011-12 to 2017-18	Pr.CIT (Central), Bhopal (Central Circle-1, Raipur)	17/03/2019	28/12/2018	0	0
18	Smt. A31/ 2011-12 to 2017-18	Pr.CIT (Central), Bhopal (Central Circle-1, Raipur)	17/03/2019	28/12/2018	0	0
19	Shri A23 / 2011-12 to 2017-18	Pr.CIT (Central), Bhopal (Central Circle-1, Raipur)	17/03/2019	07/03/2019	0.10	0.10
20	M/s. S39/ 2015-16	Pr.CIT (Central)-1, Chennai (Central Circle-1(1), Chennai)	28/05/2020	29/12/2017	0	0
21	M/s. T6 Trust / 2011-12 to 2017-18	Pr.CIT (Central)-2, Chennai (Central Circle-2(3), Chennai)	19/04/2020	25/02/2019	0	0
22	M/s. A7 Pvt Ltd / 2013-14 to 2017-18	Pr.CIT (Central)-2, Chennai (Central Circle-2(3), Chennai)	05/02/2019	27/12/2018	0	0
23	Shri A1 / 2010-11 to 2014-15	Pr. CIT (Central), Kochi, (Central Circle-2, Ernakulam)	27/06/2018	29/12/2017	59.87	59.87
24	Smt P26 / 2011-12 to 2017-18	Pr. CIT (Central)-3, Delhi (Central Circle-30, Delhi)	29/11/2019	27/12/2019	0	0
25	Shri N8 / 2012-13 to 2018-19	Pr. CIT (Central)-4, Mumbai (Central Circle-7(2), Mumbai)	25/06/2020	28/12/2019	0	0
26	M/s. M1 Pvt. Ltd. /2015-16 and 2016-18	Pr. CIT (Central), Bengaluru (Central Circle-2, Mangaluru)	03/06/2019	31/12/2018	0	0
27	Shri A40/ 2009-10 to 2015-16	Pr. CIT (Central), Ahmedabad (Central Circle-1(1), Ahmedabad)	20/03/2018	26/12/2017	Assessments quashed by ITAT	0
28	Shri D5/ 2009-10 to 2015-16	Pr. CIT (Central), Ahmedabad (Central Circle-1(1), Ahmedabad)	20/03/2018	26/12/2017	Assessments quashed by ITAT	0

Appendix 21

[Refer Para 5.1.1(1) (ii)]

Section 281B orders which were valid as on the date of audit (December 2020 to March 2021)

Sl. No.	Name of the Assessee	AYs	Pr.CIT jurisdiction	AO jurisdiction	281B order valid upto
Cases in which assessments were pending					
1	Shri O	2002-03 to 2008-09	Pr.CIT(Central) Kochi	Central Circle- 2 Ernakulam	31/05/2021
2	Shri M14	2013-14 to 2018-19	Pr.CIT (Central), Hyderabad	Central Circle - 2(3) Hyderabad	18/07/2021
3	M/s. V23 Ltd.	2012-13 to 2017-18	Pr.CIT (Central), Hyderabad	Central Circle - 2(3) Hyderabad	30/06/2021
4	Shri A27	2013-14 to 2018-19	Pr.CIT (Central), Hyderabad	Central Circle 3(2), Hyderabad	19/04/2021
5	Smt. A28	2013-14 to 2018-19	Pr.CIT (Central), Hyderabad	Central Circle 3(2), Hyderabad	19/04/2021
6	Shri A29	2013-14 to 2018-19	Pr.CIT (Central), Hyderabad	Central Circle 3(2), Hyderabad	19/04/2021
7	Shri A30	2013-14 to 2018-19	Pr.CIT (Central), Hyderabad	Central Circle 3(2), Hyderabad	19/04/2021
8	Smt. M16	2013-14 to 2018-19	Pr.CIT (Central), Hyderabad	Central Circle 3(2), Hyderabad	19/04/2021
9	Smt. P18	2013-14 to 2018-19	Pr.CIT (Central), Hyderabad	Central Circle 3(2), Hyderabad	19/04/2021
10	M/s. B3 Pvt. Ltd.	2008-09 to 2017-18	Pr.CIT (Central), Bengaluru	Central Circle - Panaji, Goa	08/04/2021
11	M/s. S6 Pvt. Ltd.	2008-09 to 2017-18	Pr.CIT (Central), Bengaluru	Central Circle - Panaji, Goa	08/04/2021
12	M/s. S7 Pvt. Ltd.	2008-09 to 2017-18	Pr.CIT (Central), Bengaluru	Central Circle - Panaji, Goa	08/04/2021
13	Shri T4	2013-14 to 2018-19	Pr.CIT (Central)-2, Chennai	Central Circle - 2 (1) Chennai	24/03/2021
14	M/s. S48 Pvt. Ltd.	2012-13 to 2018-19	Pr.CIT (Central)-2, Chennai	Central Circle - 2 (1) Chennai	24/03/2021
15	M/s. R21	2010-11 to 2018-19	Pr.CIT (Central)-2, Chennai	Central Circle - 2 (1) Chennai	24/03/2021
16	M/s. N12	2010-11 to 2018-19	Pr.CIT (Central)-2, Chennai	Central Circle - 2 (1) Chennai	24/03/2021
17	S38 Trust	2011-12 to 2017-18	Pr.CIT (Central)-2, Chennai	Central Circle - 2(3) Chennai	25/04/2021

Appendix 22

[Refer Para 5.1.1(3)]

Details of Section 281B cases in which validity period is not mentioned in the related records

Sl. No.	Name of the Assessee / AYS	Pr. CIT(Central) jurisdiction (AO jurisdiction)	Date of order under Section 281B	Estimated tax liability	Tax demand raised on assessment
			Date of assessment	Value of attached property	Balance tax outstanding (as on dates of Audit)**
(₹ in crore)					
1	Smt. J1 / 2012-13 to 2018-19	Pr. CIT (Central)-1, Chennai (Central Circle-1(4), Chennai)	26/12/2019	2.87	3.95
			30/12/2019	Not available	3.95
2	Smt. M10 / 2012-13 to 2018-19	Pr. CIT (Central)-1, Chennai (Central Circle-1(4), Chennai)	09/09/2020 Assessment not completed	2.18 Not available	Assessment not completed
3	Shri C3 / 2012-13 to 2017-18	Pr. CIT (Central)-2, Chennai (Central Circle - 2(1), Chennai)	25/09/2019	108.45	Assessment not completed
			Assessment not completed	0.53	Assessment not completed
4	Shri R17 / 2012-13 to 2017-18	Pr. CIT (Central)-2, Chennai (Central Circle - 2(1), Chennai)	20/09/2019	Not available	3.00
			30/12/2019	Not available	3.00
5	Shri R3 / 2017-18	Pr. CIT (Central)-2, Chennai (Central Circle - 2(3), Chennai)	20/12/2018	7.67	7.67
			11/12/2020	Not available	7.49
6	Shri J4 / 2011-12 to 2017-18	Pr. CIT (Central)-2, Chennai (Central Circle - 2(4), Chennai)	05/04/2018	506.82	21.35
			06/02/2020	Not available	21.35
7	Shri V22 / 2011-12 to 2017-18	Pr. CIT (Central)-2, Chennai (Central Circle - 2(4), Chennai)	26/02/2020	8.65	12.40
			03/02/2020	Not available	12.40
8	M/s. A6 Pvt. Ltd / 2015-16 to 2018-19	Pr. CIT (Central)-2, Chennai (Central Circle - 3(1), Chennai)	14/12/2020	83.50	Assessment not completed
			Assessment not completed	Not available	Assessment not completed

** The current status was awaited from the Ministry/CBDT (October 2022).

Appendix 23

(Refer Para 5.1.2)

Delay in issue of extension order to order under Section 281B

Sl. No.	Name of the Assessee / AYs	Pr.CIT Jurisdiction (AO Jurisdiction)	Order under Section 281B valid upto	Date of extension to order under Section 281B	Time gap (in days)
1	Shri A37 / 2010-11 to 2016-17	Pr.CIT (Central) - 2, Delhi (Central Circle-19, Delhi)	29/04/2018	20/08/2018	110
2	M/s. W1 Pvt. Ltd. / 2011-12 to 2017-18	Pr.CIT (Central) - 2, Delhi (Central Circle-19, Delhi)	18/03/2020	04/05/2020	46
3	Shri A27 / 2013-14 to 2018-19	Pr.CIT (Central), Hyderabad (Central Circle - 3(2), Hyderabad)	18/08/2020	20/10/2020	62
4	Smt. A28 / 2013-14 to 2018-19	Pr.CIT (Central), Hyderabad (Central Circle - 3(2), Hyderabad)	05/09/2020	20/10/2020	45
5	Shri A29 / 2013-14 to 2018-19	Pr.CIT (Central), Hyderabad (Central Circle - 3(2), Hyderabad)	18/08/2020	20/10/2020	62
6	Shri A30 / 2013-14 to 2018-19	Pr.CIT (Central), Hyderabad (Central Circle - 3(2), Hyderabad)	18/08/2020	20/10/2020	62
7	Smt. P18 / 2013-14 to 2018-19	Pr.CIT (Central), Hyderabad (Central Circle - 3(2), Hyderabad)	18/08/2020	20/10/2020	62
8	Shri T1 / 2013-14 to 2018-19	Pr.CIT (Central), Bengaluru (Central Circle-1(3), Bengaluru)	06/07/2020	10/07/2020	2
9	Smt. S23/ 2010-11 to 2016-17	Pr.CIT (Central), Bengaluru (Central Circle-1, Mangaluru)	07/06/2018	18/06/2018	11
10	Shri A12 / 2010-11 to 2016-17	Pr.CIT (Central), Bengaluru (Central Circle-1, Mangaluru)	07/06/2018	18/06/2018	11
11	Shri S5 / 2010-11 to 2016-17	Pr.CIT (Central), Bengaluru (Central Circle-1, Mangaluru)	07/06/2018	18/06/2018	11
12	M/s. B3 Pvt. Ltd. / 2008-09 to 2017-18	Pr.CIT (Central), Bengaluru (Central Circle-Panaji, Goa)	08/09/2020	09/10/2020	30
13	M/s. S6 Pvt. Ltd. / 2008-09 to 2017-18	Pr.CIT (Central), Bengaluru(Central Circle-Panaji, Goa)	08/09/2020	09/10/2020	30
14	M/s. P25 Pvt. Ltd / 2008-09 to 2017-18	Pr.CIT (Central), Bengaluru(Central Circle-Panaji, Goa)	19/06/2018	27/06/2018	8

Sl. No.	Name of the Assessee / AYs	Pr.CIT Jurisdiction (AO Jurisdiction)	Order under Section 281B valid upto	Date of extension to order under Section 281B	Time gap (in days)
15	Shri V14 / 2010-11 to 2016-17	Pr.CIT(Central), Bhopal (Central Circle Gwalior)	31/10/2017	04/12/2017	34
16	Shri B9 / 2011-12 to 2017-18	Pr.CIT (Central), Ahmedabad (Central Circle-1(3) Ahmedabad)	21/08/2018	21/12/2018	122
17	Shri D10 / 2011-12 to 2017-18	Pr.CIT (Central), Ahmedabad (Central Circle-1(3) Ahmedabad)	14/07/2018	21/12/2018	160
18	M/s. C15 Pvt. Ltd./ 2011-12 to 2017-18	Pr.CIT (Central)-1, Chennai (Central Circle-1(1), Chennai)	12/08/2019	22/08/2019	10
19	Shri V3 / 2017-18	Pr.CIT (Central)-1, Chennai (Central Circle-1(1), Chennai)	14/09/2019	17/09/2019	2
20	Shri P17 / 2015-16 to 2017-18	Pr.CIT (Central)-1, Chennai (Central Circle - 1(2), Chennai)	22/11/2017	28/11/2017	6
21	Shri J3 / 2015-16	Pr.CIT (Central)-1, Chennai (Central Circle -1(3), Chennai)	12/06/2020	15/06/2020	2
22	Shri T3 / 2016-17	Pr.CIT Central-1, Chennai (Central Circle-1(3), Chennai)	12/06/2020	15/06/2020	3
23	Shri A4 / 2014-15	Pr.CIT (Central)-1, Chennai (Central Circle -1(3), Chennai)	12/06/2020	15/06/2020	2
24	Shri A4 / 2015-16	Pr.CIT (Central)-1, Chennai (Central Circle -1(3), Chennai)	12/06/2020	15/06/2020	2
25	Shri J2/ 2015-16	Pr.CIT (Central)-1, Chennai (Central Circle -1(3), Chennai)	12/06/2020	15/06/2020	2
26	Shri T2 / 2015-16	Pr.CIT (Central)-1, Chennai (Central Circle -1(3), Chennai)	12/06/2020	15/06/2020	2
27	Shri T2 / 2016-17	Pr.CIT (Central)-1, Chennai (Central Circle -1(3), Chennai)	12/06/2020	15/06/2020	2
28	Smt. M10 / 2012-2013 to 2018-2019	Pr.CIT (Central)-1, Chennai (Central Circle - 1(4), Chennai)	25/06/2020	09/09/2020	74

Sl. No.	Name of the Assessee / AYs	Pr.CIT Jurisdiction (AO Jurisdiction)	Order under Section 281B valid upto	Date of extension to order under Section 281B	Time gap (in days)
29	Shri C3 / 2012-13 to 2017-18	Pr.CIT (Central)-2, Chennai (Central Circle - 2 (1) Chennai)	21/07/2018	28/09/2018	67
30	Shri J5 / 2011-12 to 2017-18	Pr.CIT Central-2, Chennai (Central Circle 2(3) Chennai)	31/08/2019	20/12/2019	111
31	Shri V22 / 2011-12 to 2017-18	Pr.CIT (Central)-2, Chennai (Central Circle - 2(4) Chennai)	11/09/2019	26/02/2020	166

Appendix 24

[Refer Para 5.1.3(i)]

Cases in which assessments are not completed either due to pendency of assessee's application before the IT Settlement Commission or have been stayed by the Courts

Sl. No.	Assessee name / AYs	Pr.CIT Jurisdiction AO Jurisdiction	Date on which the order under Section 281B lapsed	Est. Tax liability or Undisclosed Income (₹ in crore)
a) Cases in which assessee's application is pending in the Settlement Commission				
1	Shri N13/2012-13 to 2018-19	Pr.CIT (Central)-1 Delhi (Central Circle-01, Delhi)	21/04/2020	81.42 (for the whole group)
2	Shri S11 / 2017-18	Pr.CIT(Central), Bhopal (Central Circle, Gwalior)	28/10/2019	2.17 (for the whole group)
3	Shri R13 / 2011-12 to 2017-18	Pr.CIT(Central), Bhopal (Central Circle, Gwalior)	28/10/2019	
4	M/s. J15 Pvt. Ltd. / 2012-13 to 2017-18	Pr.CIT(Central) Kochi (Central Circle – 1, Ernakulam)	12/02/2020	No
5	Shri A16 / 2012-13 to 2017-18	Pr.CIT(Central) Kochi (Central Circle – 1, Ernakulam)	03/02/2020	No
6	M/s. S38 Trust / 2011-12 to 2017-18	Pr.CIT (Central) -2, Chennai (Central Circle - 2(3), Chennai)	25/04/2021	170.00
7	M/s B15 Ltd./ 2012-13 to 2018-19	Pr.CIT (Central) -2, Chennai (Central Circle - 3(1), Chennai)	08/01/2021	40.00
8	Shri Y1 / 2011-12 to 2017-18	Pr.CIT (Central) -3, Delhi (Central Circle - 30, Delhi)	11/05/2019	No
9	Shri L7 / 2011-12 to 2017-18	Pr.CIT (Central) -3, Delhi (Central Circle - 30, Delhi)	11/05/2019	No
10	Shri S46 / 2011-12 to 2017-18	Pr.CIT (Central) -3, Delhi (Central Circle - 30, Delhi)	11/05/2019	No
11	Shri P27 / 2011-12 to 2017-18	Pr.CIT (Central) -3, Delhi (Central Circle - 30, Delhi)	11/05/2019	No
12	Smt. S44 / 2011-12 to 2017-18	Pr.CIT (Central) -3, Delhi (Central Circle - 30, Delhi)	11/05/2019	No
13	Shri B11 / 2011-12 to 2017-18	Pr.CIT (Central) -3, Delhi (Central Circle - 30, Delhi)	11/05/2019	No
14	Shri S40/ 2012-13 to 2018-19	Pr.CIT (Central) -3, Delhi (Central Circle - 31, Delhi)	10/05/2020	No
15	Shri D3 / 2012-13 to 2018-19	Pr.CIT (Central) -3, Delhi (Central Circle - 31, Delhi)	10/05/2020	No
16	Shri U1 / 2012-13 to 2018-19	Pr.CIT (Central) -3, Delhi (Central Circle - 31, Delhi)	10/05/2020	No
17	Shri K9 / 2012-13 to 2018-19	Pr.CIT (Central) -3, Delhi (Central Circle - 31, Delhi)	10/05/2020	No
18	Smt. J17 / 2012-13 to 2018-19	Pr.CIT (Central) -3, Delhi (Central Circle - 31, Delhi)	10/05/2020	No

Sl. No.	Assessee name / AYs	Pr.CIT Jurisdiction AO Jurisdiction	Date on which the order under Section 281B lapsed	Est. Tax liability or Undisclosed Income (₹ in crore)
19	M/s. S18 Pvt. Ltd. / 2012-13 to 2018-19	Pr.CIT (Central) -3, Delhi (Central Circle - 31, Delhi)	10/05/2020	No
20	M/s R4 Pvt. Ltd. / 2012-13 to 2018-19	Pr.CIT (Central) -3, Delhi (Central Circle - 31, Delhi)	10/05/2020	No
21	M/s A21 Pvt. Ltd. / 2012-13 to 2018-19	Pr.CIT (Central) -3, Delhi (Central Circle - 31, Delhi)	10/05/2020	No
22	M/s M9 Pvt. Ltd. / 2012-13 to 2018-19	Pr.CIT Central, Chandigarh, (Central Circle-1, Chandigarh)	10/12/2019	No
23	Shri R15 / 2011-12 to 2017-18	Pr.CIT Central, Chandigarh, (Central Circle-1, Chandigarh)	12/03/2019	No
24	Smt. U2 / 2011-12 to 2017-18	Pr.CIT Central, Chandigarh, (Central Circle-1, Chandigarh)	12/03/2019	No
25	Smt. D13 / 2011-12 to 2017-18	Pr.CIT Central, Chandigarh, (Central Circle-1, Chandigarh)	12/03/2019	No
26	Smt. S30 / 2011-12 to 2017-18	Pr.CIT Central, Chandigarh, (Central Circle-1, Chandigarh)	12/03/2019	No
27	Shri S27 / 2012-13 to 2018-19	Pr.CIT Central, Chandigarh, (Central Circle-1, Chandigarh)	31/01/2020	No
28	Shri A46 / 2012-13 to 2018-19	Pr.CIT Central, Chandigarh, (Central Circle-1, Chandigarh)	28/01/2020	No
29	Shri S17 / 2012-13 to 2018-19	Pr.CIT Central, Chandigarh, (Central Circle-1, Chandigarh)	31/01/2020	No
30	Shri K11 / 2012-13 to 2018-19	Pr.CIT Central, Chandigarh, (Central Circle-1, Chandigarh)	31/01/2020	No
31	M/s. G4 Ltd./ 2012-13 to 2018-19	Pr.CIT Central, Chandigarh, (Central Circle-1, Chandigarh)	31/01/2020	No
b) Cases in which assessee's application is stayed by the Courts				
32	M/s. P25 Pvt. Ltd. / 2008-09 to 2011-12	Pr.CIT Central, Bengaluru Central Circle, Panaji, Goa	31/12/2018	24.31
33	Shri Y3 / 2007-08 to 2013-14	Pr.CIT Central, Ahmedabad (Central Circle-1(1), Ahmedabad)	17/12/2018	No
34	Shri R20 / 2007-08 to 2013-14	Pr.CIT Central, Ahmedabad (Central Circle-1(1), Ahmedabad)	17/12/2018	No

Sl. No.	Assessee name / AYs	Pr.CIT Jurisdiction AO Jurisdiction	Date on which the order under Section 281B lapsed	Est. Tax liability or Undisclosed Income (₹ in crore)
35	Smt K7 / 2007-08 to 2013-14	Pr.CIT Central, Ahmedabad (Central Circle-1(1), Ahmedabad)	17/12/2018	No
36	Shri C10 / 2007-08 to 2013-14	Pr.CIT Central, Ahmedabad (Central Circle-1(1), Ahmedabad)	17/12/2018	No
37	Shri S45/ 2007-08 to 2013-14	Pr.CIT Central, Ahmedabad (Central Circle-1(1), Ahmedabad)	17/12/2018	No
38	Smt. M15 / 2007-08 to 2013-14	Pr.CIT Central, Ahmedabad (Central Circle-1(1), Ahmedabad)	17/12/2018	No

Appendix 25

[Refer Para 5.1.3(ii)]

Details of number of Section 281B cases in which assessments had been completed and the assessee has filed appeal thereagainst and the validity period of order under Section 281B had expired during the pendency of appeal.

Pr.CIT Jurisdiction	No. of AOs	No. of order under Section 281Bs issued during the review period	No. of order under Section 281B cases in which assessment completed	No. of 281B cases in which validity expired during pendency of appeal against assessment order
(1)	(2)	(3)	(4)	(5)
Pr.CIT (Central), Bhopal	02	26	24	01
Pr.CIT (Central)-1, Kolkata	03	07	07	06
Pr.CIT (Central)-2, Kolkata	01	06	06	06
Pr.CIT (Central)- 1, Chennai	06	34	31	17
Pr.CIT (Central)-2, Chennai	04	34	25	05
Pr.CIT (Central), Kochi	02	07	04	04
Pr.CIT (Central), Bengaluru	10	30	22	13
Pr.CIT (Central), Ahmedabad	05	33	22	11
Total	33	177	140	63

Appendix 26

(Refer Para 5.1.4)

Details of Section 281B order cases with details of time gap between the date of search and the date of initial order under Section 281B

Pr.CIT Jurisdiction (No. of AOs)	No. of Sn.281B orders issued during the review period	No. of 281B cases having information regarding time gap between the date of search and the date of initial 281B order	Range of time gap (in days)
(1)	(2)	(3)	(4)
Pr.CIT (Central)-1, Delhi (04)	11	08	561-782
Pr.CIT (Central)-2, Delhi (04)	30	28	426-824
Pr.CIT (Central)-3, Delhi (06)	41	26	686-1,220
Pr.CIT (Central), Bhopal (02)	26	26	444-771
Pr.CIT (Central)-1, Kolkata (03)	07	06	708-1,046
Pr.CIT (Central)- 2, Kolkata (01)	06	06	742
Pr.CIT (Central)- 1, Mumbai (04)	09	07	649-1,023
Pr.CIT (Central)- 3, Mumbai (05)	11	10	513-961
Pr.CIT (Central)- 4, Mumbai (04)	16	16	239-1,220
Pr.CIT (Central)- 1, Chennai (06)	34	10	239-944
Pr.CIT (Central)- 2, sChennai (04)	34	03	291-868
Pr.CIT(Central), Kochi (02)	07	07	208- 1,129
Pr.CIT (Central), Bengaluru (10)	30	28	253- 956
Pr.CIT (Central), Hyderabad (07)	25	25	232 -899
Pr.CIT (Central), Visakhapatnam (01)	05	05	434-937
Pr.CIT (Central) Ahmedabad (05)	33	23	307- 1,120
Pr.CIT (Central), Rajasthan (01)	03	03	876- 879
Pr.CIT (Central), Chandigarh (02)	22	0	--
Total (71)	350	237	208 – 1,220