

Appendix 1

Chapter 1: Introduction

(Referred to in Paragraph 1.6.1)

Recoveries made in respect of DPs issued during 2006-07

(Rs. in lakh)

Sl. no.	Name of assessee	CIT charge	Assessment year(s)	Category of mistake	Tax effect
1	The Oriental Insurance Co. Ltd.	Delhi-VI	1998-99	Incorrect carry forward and set-off of tax credit	674.70
2	G.T.N. Textiles Ltd.	Kochi	2003-04	Incorrect computation of business income	73.48
3	Star Diamond Co (Belgium) NV	DIT(IT) Mumbai	2003-04	Irregular set-off of losses	65.17
4	Board of Secondary Education Orissa	Cuttack	2002-03 2003-04	Non-levy of interest for delay in filing of return	32.59
5	Strides Acrolab Ltd.	Mumbai-X	2003-04	Incorrect allowance of deduction under section 80HHC	27.29
6	Karnataka Food and Civil Supplies Corporation Ltd.	Bangalore-I	1997-98	Mistake in computation of income and tax	27.00
7	USV Ltd.	Central-III, Mumbai	2003-04	Incorrect allowance of deduction towards export profits	26.91
8	M/s USV Ltd.	Central-III, Mumbai	2003-04	Incorrect payment of interest on irregular refunds	26.32
9	Shri Jagdeep Singh Chandail	Panchkula	2002-03	Income not assessed	23.30
10	D.B. Bandodkar and Sons Ltd.	Goa	2004-05	Mistake in computation of income under special provisions	22.59
11	NHPC Ltd.	Faridabad	2002-03	Irregular payment of interest on refunds	20.01
12	Tata TD Asset Management Pvt. Ltd.	Mumbai-II	2003-04	Incorrect allowance of expenditure	12.83
13	Heaven Diamond Pvt. Ltd.	Mumbai-IX	2000-01	Mistakes in assessment while giving effect to appellate orders	12.34
14	Escorts Ltd.	Central-II, Delhi	2003-04	Short levy of interest under section 234B	10.14
15	Jind Co-operative Sugar Mills Ltd.	Hisar	1995-96	Excess or irregular refunds	9.26
16	Raman Boards Ltd.	Mysore	2000-01 to 2001-02	Irregular exemptions and excess relief given	8.55
17	Meenakshy Lucky Centre	Kottayam	2000-01	Excess refund	5.97
18	Shri Ravi Shastri	Mumbai-XVIII	2002-03	Irregular exemption under section 80RR	5.47
19	M/s Sparrow Electronics Ltd.	Goa	2002-03	Non levy of tax under special provisions	5.29
20	Smt. A Sridevi	Chennai-IV	1998-99	Wealth not assessed	3.85
21	The Kangra Central Co-operative Bank Ltd.	Shimla	1997-98	Excess payment of interest on refund	3.40

Sl. no.	Name of assessee	CIT charge	Assessment year(s)	Category of mistake	Tax effect
22	Udaya TV Ltd.	Chennai-IV	2002-03, 2003-04	Wealth not assessed	2.43
23	Pritam Chand Stokes	Shimla	2002-03 to 2003-04	Income not assessed	2.22
24	Ms Rachna Dogra	Shimla	2003-04	Mistakes in computation of business income	2.14
25	Shri Raghunath Singh	Shimla	2003-04	Irregular allowance of depreciation	2.06.
26	Shri. D. Sachithanantham	Coimbatore- III	2001-02	Wealth not assessed	1.73
27	Wipro Ltd.	Central, Bangalore	2003-04	Mistake in computation of wealth tax	1.47
28	Shri James G Oommen	Trivandrum	1999-2000 to 2001-02	Wealth not assessed	1.02
29	Haryana Sheet Glass Ltd.	Central-III, Delhi	2001-02	Wealth not assessed	0.69
30	Khandwala Securities Ltd.	Mumbai-IV	2002-03 to 2005-06	Wealth not assessed	0.61
31	Shri M. Babanna	Bangalore- IV	2003-04 to 2004-05	Wealth escaping assessment	0.39
Total					1111.22

Appendix 2
(Referred to in Paragraph 1.8)

Sampling design adopted in direct-tax audit

Two-stage stratified sampling technique has been adopted in each state:

Selection of first stage units (FSU):

Population for selecting a sample: All the auditee units (assessing officers) in Maharashtra.

The population is stratified into **three strata based** on predefined audit risk

- (1) **High-risk stratum:** 100% selection
- (2) **Medium-risk stratum:** 50% units selected by **SRSWOR**¹.
- (3) **Low-risk stratum:** 33% units selected by **SRSWOR**.

Selection of second stage units (SSU):

Population from which the sample is selected: All the assessment records of the assessing officer.

The assessment records (or the assessed tax returns) are further stratified into **six sub-strata** as per predefined audit risk pertaining to the assessment year 2005-06.

- (1) **Scrutiny cases:** 100% audit
- (2) **Top 'Audit Database'**² **cases:** 100% audit
- (3) **Top 25 cases in the unit in terms of turnover/ gross income level:**
100% audit
- (4) **Cases giving effect to Appeal order:** an optimum sample selected by **CSS**³
- (5) **Refund cases subject to a limit:** an optimum sample selected by **CSS**
- (6) **Remaining cases:** an optimum sample selected by **CSS**

Optimum sample sizes of assessment records independently for the relevant sub-stratum is derived based on Cochran's sample size formula with appropriate audit risk, 2% margin of error and 2% expected audit objections.

¹ SRSWOR: Simple Random Sampling Without Replacement

² An independent database prepared by audit of 'high risk' assesseees

³ CSS: Circular Systematic Sampling

Appendix 3
(Referred to in Paragraph 1.8)

Estimation Procedure :

Let y_{kij} = Observed (audited) value of the character y for the j^{th} Assessment Records (Tax-returns) of the i^{th} Second Stage Stratum (SSS) of the i^{th} Assessing Officer in the k^{th} First Stage Stratum (FSS).

\hat{Y} = **Estimate** (Extrapolated value) of population total Y

$$\hat{Y} = \sum_{k=1}^3 \frac{N_k}{n_k} \sum_{i=1}^{n_k} \sum_{l=1}^6 \frac{N_{ikl}}{n_{ikl}} \sum_{j=1}^{n_{ikl}} y_{kij}$$

Where N_k = Total number of Assessing Officers (FSUs) in the k^{th} FSS.

n_k = Number of Assessing Officers (FSUs) audited in the k^{th} FSS.

N_{ikl} = Total number of Assessment Records (SSUs) in the i^{th} FSU of k^{th} FSS
in the l^{th} SSS.

n_{ikl} = Number of Assessment Records (SSUs) audited in the i^{th} FSU of k^{th} FSS
in the l^{th} SSS.

Appendix 4
(Referred to in Paragraph 1.8.2)

Table no : 1

State: Maharashtra		Assessments completed during 2005-06			Audit Year: 2006-07	
FSU ¹	SSU ²	Population size	Sample size	Revenue effect in the sample (Rs.)	No. of assessments with errors in sample	Estimated percentage of audit observations
H ³	1	13800	12638	45756030363	954	7.58
M ⁴	1	3909	3684	1415837591	357	9.98
L ⁵	1	12103	11621	1620466366	596	5.21
Scrutiny		29812	27943	48792334320	1907	7
H	2	373	351	133303	2	0.55
M	2	24	23	140662	2	8.7
L	2	27	27	0	0	0
Non-Scrutiny	Audit database cases ⁶	424	401	273965	4	1
H	3	2186	1955	3030519109	28	1.45
M	3	1524	1392	22468855	32	2.62
L	3	3957	3765	10687943	49	1.31
Non-Scrutiny	Top25 ⁷	7667	7112	3063675907	109	2
H	4	917	646	97672779	8	1.1
M	4	221	200	0	0	0
L	4	456	414	0	0	0
Non-Scrutiny	Appeal ⁸	1594	1260	97672779	8	1
H	5	2388	2154	22919907	22	1.08
M	5	962	921	13687249	13	1.41
L	5	1609	1572	53043783	29	1.82
H	5.1	2393	283	11097317	8	3.74
M	5.1	1322	245	658665	1	0.03
L	5.1	7261	999	4521945	13	0.76
Non-Scrutiny	Refund ⁹	15935	6174	105928866	86	1
H	6	25932	11390	285441864	53	0.42
M	6	29121	7622	42030471	61	0.79
L	6	991953	12683	87362994	104	1.35
Non-Scrutiny	Remaining	1047006	31695	414835329	218	1
Total		1102438	74585	52474721166	2332	1

¹ First stage units² Second stage units³ High-risk stratum⁴ Medium-risk stratum⁵ Low-risk stratum⁶ An independent database prepared by audit of 'high risk' assessees⁷ Top 25 cases in the unit in terms of turnover/gross income level⁸ Cases giving effect to Appeal order⁹ Refund cases subject to a limit

Table no : 2

State: Delhi		Assessments completed during 2005-06			Audit Year : 2006-07	
FSU ¹	SSU ²	Population size	Sample size	Revenue effect in the sample (Rs. lakh)	No. of assessments with errors in sample	Estimated percentage of audit observations
H ³	1	9127	7478	230835.5	1018	14
M ⁴	1	751	688	174.47	36	6
L ⁵	1	1266	1016	489.9	59	6
Scrutiny		11144	9182	231499.9	1113	12
H	2	77	49	0	0	0
M	2	0	0	0	0	0
L	2	0	0	0	0	0
Non-Scrutiny	Audit database cases ⁶	77	49	0	0	0
H	3	2700	1440	1185.03	25	3
M	3	300	300	5.59	11	4
L	3	925	925	378.69	53	6
Non-Scrutiny	Top25 ⁷	3925	2665	1569.31	89	3
H	4	1633	760	53.61	8	1
M	4	40	26	0.71	1	5
L	4	25	25	0	0	0
Non-Scrutiny	Appeal ⁸	1698	811	54.32	9	1
H	5	5231	3163	565.84	26	1
M	5	555	549	1.61	13	2
L	5	1270	1270	12.82	20	2
Non-Scrutiny	Refund ⁹	7056	4982	580.27	59	1
H	6	77038	12134	6758.86	143	1
M	6	120735	1725	33.6	58	2
L	6	323911	3138	220.54	301	11
Non-Scrutiny	Remaining	521684	16997	7013	502	7
Total		545584	34686	240716.8	1772	7

¹ First stage units

² Second stage units

³ High-risk stratum

⁴ Medium-risk stratum

⁵ Low-risk stratum

⁶ An independent database prepared by audit of 'high risk' assessees

⁷ Top 25 cases in the unit in terms of turnover/gross income level

⁸ Cases giving effect to Appeal order

⁹ Refund cases subject to a limit

Appendix 5
(Referred to in Paragraph 1.15)

STATEWISE DETAILS OF RECORDS NOT PRODUCED TO AUDIT IN EARLIER YEARS AND REQUISITIONED AGAIN IN 2006-07

Sl. no.	State	Records requisitioned again	Records not produced	Percent
1	Andhra Pradesh	4016	3164	78.78
2	Assam	16	16	100
3	Chhattisgarh	294	279	94.90
4	Jharkhand	125	32	25.60
5	Gujarat	4799	2851	59.41
6	Haryana	691	240	34.73
7	Himachal Pradesh	917	74	8.07
8	Jammu & Kashmir	385	89	23.12
9	Karnataka	11160	8927	79.99
10	Kerala	2637	632	23.97
11	Madhya Pradesh	2000	1893	94.65
12	Orissa	1325	1200	90.57
13	Punjab	5091	4055	79.65
14	UT Chandigarh	1370	1296	94.60
15	Rajasthan	3021	1701	56.31
16	Tamil Nadu	5210	2710	52.02
17	Delhi	16830	4724	28.07
18	Maharashtra	5781	3241	56.06
19	West Bengal	3386	326	9.63
Total		69054	37450	54.23

Appendix 6

Chapter II: Tax Administration

(Reference: Paragraph 2.4/Table no. 2.3)

Minor head wise details of Budget estimates and Actuals for 2006-07					
Sl. no.	Head of revenue	Budget estimates	Actuals	Surplus(+)/ Shortfall(-)	Percentage of surplus/ shortfall
		(Rs. in crore)			
0020 - Corporation tax					
(i)	Income tax on companies	1,10,940.00	1,26,677.78	(+) 15,737.78	(+) 14.19
(ii)	Surcharge	12,762.00	5,333.09	(-) 7,428.91	(-) 58.22
(iii)	Other receipts	9,308.00	12,307.08	(+) 2,999.08	(+) 32.22
(iv)	Net collection	1,33,010.00	1,44,317.95	(+) 11,307.95	(+) 8.50
0021 - Taxes on income other than corporation tax					
(i)	Income tax	71,389.00	72,224.76	(+) 835.76	(+) 1.17
(ii)	Surcharge	3,741.00	775.90	(-) 2,965.10	(-) 79.26
(iii)	Other receipts	2,279.00	2,078.65	(-) 200.35	(-) 8.80
(iv)	Net collection	77,409.00	75,079.31	(-) 2,329.69	(-) 3.01

Appendix 7
[Reference: Paragraph 2.5/Table no. 2.4]

(Rs. in crore)

All India collection figures of Corporation tax and Income tax												
State	Corporation tax				Income tax				Total of two heads			
	2004-05	2005-06	2006-07	Percent change over pre. Year	2004-05	2005-06	2006-07	Percent change over pre. Year	2004-05	2005-06	2006-07	Percent change over pre. year
Andhra Pradesh	2,363.57	4,059.58	5,298.93	30.53	2,460.13	2,477.86	4,607.63	85.95	4,823.70	6,537.44	9,906.56	51.53
Assam	961.36	520.16	306.13	(-) 41.15	532.48	1,175.63	1,512.58	28.66	1,493.84	1,695.79	1,818.71	7.24
Bihar	151.95	140.41	100.94	(-) 28.11	277.52	448.87	445.81	(-) 0.68	429.47	589.28	546.75	(-) 7.21
Chattisgarh	871.27	416.57	857.07	105.74	573.57	745.18	659.38	(-) 11.51	1444.84	1161.75	1,516.45	30.53
Delhi	13,362.34	18,512.26	29,039.11	56.86	6,834.95	6,769.71	8,180.46	20.83	20,197.29	25,281.97	37,219.57	47.21
Goa	517.77	810.15	1,229.40	51.75	274.94	258.91	390.80	50.94	792.71	1,069.06	1,620.20	51.55
Gujarat	2,444.03	3,080.89	4,968.43	61.26	2,524.59	2,971.72	3,941.97	32.64	4,968.62	6,052.61	8,910.40	47.21
Haryana	589.04	866.62	1,356.98	56.58	1,060.61	1,218.87	1,716.00	40.78	1,649.65	2,085.49	3,072.98	47.35
HP	43.55	60.97	241.21	295.62	208.13	169.82	168.52	(-) 0.76	251.68	230.79	409.73	77.53
J&K	74.70	128.48	170.31	32.55	133.90	109.81	204.72	86.43	208.60	238.29	375.03	57.38
Jharkhand	255.80	431.79	672.84	55.82	868.47	534.99	763.96	42.79	1,124.27	966.78	1,436.80	48.61
Karnataka	5,930.74	7,386.03	9,931.98	34.46	4,521.69	6,224.82	8,430.36	35.43	10,452.43	13,610.85	18,362.34	34.90
Kerala	832.53	576.15	784.86	36.22	912.42	1,069.56	1,295.75	21.14	1,744.95	1,645.71	2,080.61	26.42
MP	1200.91	1295.56	1,765.28	36.25	642.94	915.64	758.81	(-) 17.12	1843.85	2211.20	2,524.09	14.15
Maharashtra	33,210.22	38,011.81	54,691.89	43.88	15,008.17	17,642.76	24,999.17	41.69	48,218.39	55,654.57	79,691.06	43.18
Orissa	1,805.53	1,766.00	1,862.20	5.44	393.81	634.81	1,425.17	124.50	2,199.34	2,400.81	3,287.37	36.92
Punjab	494.59	248.42	817.83	229.21	1,197.80	1,407.72	1,322.10	(-) 6.08	1,692.39	1,656.14	2,139.93	29.21
Rajasthan	767.20	1,177.09	2,884.26	145.03	889.77	912.48	1,446.25	58.49	1,656.97	2,089.57	4,330.51	107.24
Tamil Nadu	4,714.85	6,505.11	9,226.64	41.83	3,560.82	3,929.50	5,060.27	28.77	8,275.67	10,434.61	14,286.91	36.91
UP	763.69	1,068.97	1,454.42	36.05	2063.81	2,073.27	2,712.46	30.83	2,827.50	3,142.24	4,166.88	32.60
Uttaranchal	7,353.38	8,584.45	9,132.35	6.38	370.25	489.26	504.11	3.03	7,723.63	9,073.71	9,636.46	6.20
West Bengal	3,507.47	5,042.43	6,907.18	36.98	2,189.18	2,192.85	2,587.47	17.99	5,696.65	7,235.28	9,494.65	31.22
Union Territories	398.65	318.17	487.57	53.24	198.68	420.58	553.51	31.60	597.33	738.75	1,041.08	40.92
CTDS	64.44	269.09	130.14	(-) 51.63	1,569.49	1190.00	1,392.05	16.97	1,633.93	1,459.09	1,522.19	4.32
Total	82,679.58	1,01,277.16	144,317.95	42.49	49,268.12	55,984.62	75,079.31	34.10	1,31,947.70	1,57,261.78	2,19,397.26	39.51

Appendix 8

[Reference: Paragraph 2.5/Table no. 2.4]

(Rs. in crore)

State/UT wise break up of Direct taxes												
States	0020	0021	0023	0024	0026	0028	0031	0032	0033	0034	0036	Total
	Corpn tax	Income Tax	Hotel Rect Tax	Interest Tax	Fringe Ben. Tax	Expdr Tax	Estate Duty	Wealth Tax	Gift Tax	Sec. Trans Tax	Ban. Cash Tran. Tax	
Andhra Pradesh	5298.93	4607.63	0.08	0.55	230.60	4.72	0.00	7.95	0.02	1.95	20.57	10172.99
Arunachal Pradesh	0.00	6.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.30
Assam	202.62	1269.87	0.00	0.00	6.33	-17.14	0.01	0.82	0.00	0.00	0.11	1462.62
Bihar	100.94	445.81	0.00	0.11	6.69	0.01	0.00	0.28	0.00	0.00	0.03	553.87
Chhatisgarh	857.07	659.38	0.00	0.03	8.63	0.00	0.00	0.25	2.14	0.01	0.12	1527.63
Delhi	29039.11	8180.46	0.00	1.33	1073.29	7.94	0.89	34.87	1.23	1.28	59.22	38399.62
Goa	1229.40	390.80	0.00	0.01	20.22	0.40	0.00	1.40	0.00	0.00	0.09	1642.32
Gujarat	4968.43	3941.97	0.07	0.68	182.78	2.64	0.03	7.23	0.00	0.18	4.44	9108.45
Haryana	1356.98	1716.00	0.00	0.29	118.21	0.58	0.00	3.05	0.00	0.00	1.04	3196.15
Himachal Pradesh	241.21	168.52	0.00	0.00	5.82	0.86	0.00	0.04	0.00	0.00	0.01	416.46
Jammu & Kashmir	170.31	204.72	0.01	0.01	4.06	0.01	0.00	0.31	0.00	0.00	0.03	379.46
Jharkhand	672.84	763.96	0.00	0.08	24.76	0.62	0.00	0.29	0.00	0.00	0.07	1462.62
Karnataka	9931.98	8430.36	1.52	0.94	561.46	1.81	0.02	21.57	0.01	0.08	65.08	19014.83
Kerala	784.86	1295.75	0.00	0.02	48.85	4.77	0.00	1.92	0.36	0.00	16.61	2153.14
Madhya Pradesh	1765.28	758.81	0.04	0.11	39.58	-0.01	0.00	0.55	0.10	0.00	7.85	2572.31
Maharashtra	54691.89	24999.17	0.45	6.38	1986.08	17.13	0.68	99.66	0.42	4632.38	275.09	86709.33

States	0020 Corpn tax	0021 Income Tax	0023 Hotel Rect Tax	0024 Interest Tax	0026 Fringe Ben. Tax	0028 Expdr Tax	0031 Estate Duty	0032 Wealth Tax	0033 Gift Tax	0034 Sec. Trns. Tax	0036 BCTT	Total
Manipur	8.49	0.36	0.00	0.00	0.00	0.00	0.00	0.04	0.00	0.00	0.00	8.89
Meghalaya	66.37	118.10	0.00	0.00	1.67	0.00	0.00	0.16	0.00	0.00	0.05	186.35
Mizoram	0.00	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08
Nagaland	1.00	10.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	11.09
Orissa	1862.20	1425.17	0.00	0.00	21.20	0.01	0.00	0.54	0.00	0.00	0.23	3309.35
Punjab	817.83	1322.10	0.02	0.15	51.52	3.66	0.00	5.06	0.00	0.02	0.34	2200.69
Rajasthan	2884.26	1446.25	0.00	0.02	58.01	7.75	0.00	4.12	0.01	0.00	1.05	4401.47
Sikkim	1.15	18.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.39
Tamil Nadu	9226.64	5060.27	0.05	0.34	381.29	16.97	0.02	20.33	0.04	7.87	33.72	14747.54
Tripura	26.51	89.56	0.00	0.00	2.33	0.00	0.00	0.10	0.00	0.00	0.07	118.57
Uttar Pradesh	1454.42	2712.46	0.00	0.16	80.68	6.76	0.00	5.93	0.01	0.22	1.56	4262.20
Uttaranchal	9132.35	504.11	0.00	0.01	106.62	0.09	0.00	2.73	0.00	0.00	0.76	9746.67
West Bengal	6907.18	2587.47	0.02	-6.39	263.45	0.71	0.00	20.44	0.01	1.52	18.80	9793.21
Total (i)	143700.24	73133.75	2.26	4.83	5284.12	60.28	1.66	239.64	4.34	4645.50	506.95	227583.57

States	0020	0021	0023	0024	0026	0028	0031	0032	0033	0034	0036	Total
	Corp'n tax	Income Tax	Hotel Rect Tax	Interest Tax	Fringe Ben. Tax	Expdr Tax	Estate Duty	Wealth Tax	Gift Tax	Sec. Trns. Tax	BCTT	
Union Terretories												
Andaman and Nicobar Islands	3.21	7.35	0.00	0.00	0.67	0.00	0.00	0.00	0.00	0.00	0.00	11.23
Chandigarh	404.43	476.05	0.00	0.09	28.44	1.73	0.00	0.60	0.01	0.00	0.06	911.41
Daman	9.40	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.46
Diu	0.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.77
Dadra and N.Haveli	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pondicherry	64.58	68.77	0.00	0.00	2.81	0.00	0.00	0.09	0.00	0.00	0.00	136.25
Lakshadweep	0.00	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.13
Silvassa	5.18	1.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.33
Total (ii)	487.57	553.51	0.00	0.09	31.92	1.73	0.00	0.69	0.01	0.00	0.06	1075.58
Total (i) &(ii)	144187.81	73687.26										
CTDS (Prov)	130.14	1392.05										1522.19
Grand Total	144317.95	75079.31	2.26	4.92	5316.04	62.01	1.66	240.33	4.35	4645.50	507.01	230181.34

Appendix 9

[Reference: Paragraph 2.9/Table no. 2.11]

(Rs. in crore)

(i) Status-wise break-up of Income tax (including Corporation tax) assessments completed during the years 2004-05 to 2006-07

		2004-05	2005-06	2006-07
(a)	Individuals	1,86,94,801	2,10,64,691	1,96,19,354
(b)	Hindu undivided families	4,56,426	4,97,202	4,42,411
(c)	Firms	8,55,678	9,32,508	8,60,422
(d)	Companies	2,98,713	2,86,790	2,05,718
(e)	Others (including trusts)	3,98,213	98,577	1,12,707
Total		2,07,03,831	2,28,79,768	2,12,40,612

(ii) Status-wise and category-wise break-up of work load, disposals and pendency of assessments as on 31 March 2007

			Workload		Disposal		Balance	
			Scrutiny	Non-Scrutiny	Scrutiny	Non-Scrutiny	Scrutiny	Non-Scrutiny
1.	Category 'A' Assessments	Company	25,158	1,27,461	10,204	44,098	14,954	83,363
		Non-Company	2,70,194	2,72,86,000	1,17,755	1,84,22,772	1,52,439	88,63,228
2.	Category B (lower) Assessments	Company	13,440	78,866	5,843	39,625	7,597	39,241
		Non-company	58,202	26,85,027	27,551	17,21,324	30,651	9,63,703
3.	Category 'B' (higher) assessments	Company	10,531	92,979	4,932	57,876	5,599	35,103
		Non-company	24,118	9,21,113	11,563	5,75,370	12,555	3,45,743
4.	Category 'C' Assessments	Company	32,551	50,319	16,332	23,911	16,219	26,408
		Non-Company	43,448	1,99,585	25,808	1,11,486	17,640	88,099
5.	Category 'D' Assessments	Company	5,569	280	2,681	216	2,888	64
		Non-Company	43,794	4,266	19,314	1,951	24,480	2,315
Total		Company	87,249	3,49,905	39,992	1,65,726	47,257	1,84,179
		Non-Company	4,39,756	3,10,95,991	2,01,991	2,08,32,903	2,37,765	1,02,63,088

Appendix 10

[Reference: Paragraph 2.11/Table no. 2.14]

(Rs. in crore)

Year wise break up of tax recovery certificates pending as on 31 March 2007 and amount of demand

Year	No. of certificates	Amount
2001-02 and earlier years	1,61,577	3,618.82
2002-03	24,035	1,926.92
2003-04	18,450	1,943.66
2004-05	20,450	2,658.10
2005-06	21,096	3,171.34
2006-07	33,437	13385.02
Total	2,79,045	26,703.86