

Chapter I

Introduction

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Chapter Summary

Comptroller and Auditor General of India conducts audit of revenues from direct taxes of the Union Government under section 16 of the Comptroller and Auditor's General of India (Duties, Powers and Conditions of Service) Act, 1971, through test check of assessments and other records maintained by the Income tax Department and Ministry of Finance. He examines the systems and procedures laid down by the department/Government in critical areas of tax administration to assess the effectiveness of their working and evaluates the degree of compliance with tax laws, rules and judicial pronouncements in the assessment, demand and collection of tax revenues from various assessees.

(Paragraph 1.2)

Field offices under the Comptroller and Auditor General of India issued 16,735 audit observations on underassessment involving tax effect of Rs. 10,742.76 crore and 79 cases of over assessment involving tax effect of Rs. 169.24 crore during 2006-07 to the assessing officers of the department relating to corporation tax, income tax and other direct taxes. A total of 961 cases with tax effect of Rs. 1,749.97 crore were issued to the Ministry as individual draft paragraphs out of which 918 cases involving tax effect of Rs. 1,663.50 crore are included in this report.

(Paragraphs 1.4.1 and 1.7)

During 2006-07, the department made recoveries of Rs. 1,462.16 crore in respect of 1,348 audit observations included in local audit reports/system reviews.

(Paragraph 1.6.1)

Most likely estimates of proportion of scrutiny and non-scrutiny assessments with mistakes in Maharashtra were 7 percent and 1 percent respectively whereas those in Delhi were 12 percent and 7 percent for assessments completed during 2005-06. The total revenue effect of audit observations observed in the sample of the assessments completed during 2005-06 in Maharashtra and Delhi were Rs. 5,247.47 crore and Rs. 2,407.17 crore respectively, which were 8.65 percent and 9.19 percent of the total direct taxes revenue collection in the respective state for the financial year 2005-06.

(Paragraph 1.8.3)

Out of a target of 12.33 lakh cases for disposal during 2006-07, only 3.67 lakh cases were seen by internal audit leaving a balance of 70.27 percent.

(Paragraph 1.13.1)

Over 54 percent of 69,054 records not produced to audit in earlier years and requisitioned again, were not produced to audit in 2006-07.

(Paragraph 1.15)

This report has been prepared after considering the response of the Ministry of Finance to the audit observations, wherever received.

(Paragraph 1.6)

CHAPTER I: INTRODUCTION

General

1.1 Direct taxes levied by Parliament comprise:

- **Corporation tax**
- **Income tax**
- **Wealth tax**
- **Interest tax**
- **Fringe Benefit tax**
- **Securities Transactions tax and**
- **Banking Cash Transactions tax**

Laws relating to direct taxes are administered by the Central Board of Direct Taxes (hereinafter called 'the Board'). The Board is under the overall control of the Department of Revenue, Ministry of Finance. Revenue from direct taxes during 2006-07 was Rs. 2,30,181 crore. Time series data on revenue from various direct taxes and other related statistical information on tax administration are presented in Chapter II.

Statutory audit

1.2 Audit of direct taxes by the Comptroller and Auditor General of India is carried out under section 16 of the Comptroller and Auditor General of India (Duties, Powers and Conditions of Service) Act, 1971. Audit covers the field offices and the Board and involves examination of :

- (a) assessments through test check;
- (b) rationale for issue of instructions and circulars, and
- (c) efficacy and adequacy of systems and procedure of tax collection, appeals, and overall tax administration.

1.3 After completion of audit of each assessment unit, audit observations are conveyed to the department through a local audit report. In the case of important observations, a statement of facts is issued to the department for verification of facts and obtaining their comments. Important audit findings are forwarded to the Board and Ministry of Finance in the form of draft paragraphs. Finally, the Audit Report on direct taxes is forwarded to Parliament through the President of India.

Present report

1.4 The preface describes the arrangement of this report. The Ministry's response, where furnished has been indicated in each case. Where the reply of the Ministry is not acceptable, the reasons have been mentioned along with the gist of the reply.

1.4.1 The present report contains 918 out of 961 audit observations referred to the Ministry of Finance. Table no. 1.1 below contains the details of draft paragraphs¹ (DPs) issued to Ministry and included in the report.

¹ An audit observation issued to the Ministry seeking their comments

Table no. 1.1: Draft paragraphs issued to Ministry during 2006-07

Category of tax	Number of draft paras issued to Ministry	Tax effect (Rs. in crore)	Number of draft paras included in the report	Tax effect (Rs. in crore)
Corporation Tax	686	1669.38	653	1584.96
Income Tax	198	46.54	189	44.50
Wealth Tax	70	2.14	69	2.13
Interest Tax	7	31.91	7	31.91
Total	961	1749.97	918	1663.50

1.4.2 Out of the above, 419 observations involving tax effect of Rs. 664.54 crore had arisen out of local audit conducted during 2006-07 and the remaining 542 observations involving tax effect of Rs. 1,085.43 crore were noticed during local audit conducted in earlier years.

1.5 A separate Performance Audit Report no. 7 PA of 2008 (Performance Audit) containing the results of system appraisals has been prepared on the following subjects :

- Assessments of banks
- Appreciation of third party reporting/certification in assessment proceedings
- Assessments relating to infrastructure development.

**Board's
comments on
draft
paragraphs**

1.6 Cases with substantial tax effect are brought to the notice of the Income tax Department and the Ministry in the form of 'draft paragraphs'. As per Ministry of Finance (Department of Expenditure) O.M. No. F 12(9) E. (Coord)/67, draft paragraphs should be disposed off as expeditiously as possible and the comments of the Ministry intimated to audit within a period not exceeding six weeks. The replies of the Board to the draft paragraphs are considered before finalisation of this report. Table no. 1.2 below contains the position of replies received from the Ministry along with follow up action taken on them and recoveries made in respect of them till the finalisation of the report.

(Rs. in crore)

Table no. 1.2: Follow up action on DPs by the Ministry and recoveries made

Year of Audit Report	DPs issued to Ministry		Paragraphs accepted				Replies not received		Recoveries made					
	No.	Amount	Pre printing		Post printing		No	Amount	Pre printing		Post printing		Total	
			No.	Amount	No	Amount			No	Amount	No	Amount	No	Amount
2006-07	961	1749.97	295	729.90	-	-	560	925.06	31	11.11	0	0	31	11.11
2005-06	905	1971.33	340	328.28	51	62.52	339	1378.22	29	13.75	24	44.98	53	58.73
2004-05	688	3490.55	36	9.28	299	780.95	293	2616.89	9	1.29	56	219.69	65	220.98
2003-04	931	1852.65	74	59.68	425	752.93	172	744.52	16	4.62	77	34.33	93	38.95
2002-03	980	1419.20	168	64.07	468	600.77	91	407.14	33	3.64	78	20.05	111	23.69

1.6.1 In respect of 31 out of 961 DPs issued to the Ministry during 2006-07, recovery of Rs. 11.11 crore has been made by the department. The list of these 31 DPs is given in Appendix 1. During 2006-07, department made recoveries of Rs. 1,462.16 crore in respect of 1,348 audit observations included in local audit reports/systems reviews during 2006-07 and earlier years.

Results of test audit in general

1.7 Audit of assessments of all direct taxes conducted between 1 April 2006 to 31 March 2007 revealed 16,735 cases of under assessment and 79 cases of over assessment involving revenue effect of Rs. 10,742.76 crore and Rs. 169.24 crore respectively. Assessing officers accepted 3,127 audit observations (18.68 percent), did not accept 8,298 observations (49.58 percent) and did not respond to 5,310 observations (31.73 percent) involving tax effect of Rs. 1,577.85 crore, Rs. 4,724.57 crore and Rs. 4,440.34 crore respectively of underassessment.

Estimation of the proportion of audit observations in local audit adopting statistical sampling technique

1.8 Audit of direct taxes is conducted on the basis of test check of assessment units and records. It was felt that it would help the Income tax Department in better tax administration if the proportion of audit observations on test check basis could be extrapolated on the overall population viz. assessments completed by the Income tax Department. Consequently, since 2004-05 audit has adopted a risk based statistical sampling technique in which randomly selected cases from a well defined stratified population of assessment records (for sampling design please see Appendix 2) are subjected to audit and the results are extrapolated to the population using statistical sampling techniques (for estimation procedure please see Appendix 3).

1.8.1 Since Maharashtra and Delhi together collect more than 50 percent of the total direct tax revenue, the statistical estimation technique has been applied in these two states for the audit year 2006-07 so as to indicate the extent of proportion of assessments with estimated mistakes in the entire population on account of faulty/incorrect assessments by the assessing officers in these two states. This information can be utilised by the Board to streamline its tax administration further and identify cases for selection for scrutiny, as also increase the revenue collection of the government. The Board can also minimise the occurrence of mistakes in assessments in future by taking corrective measures to improve the system.

1.8.2 Stratum-wise estimates of proportion of audit objection in respect of Maharashtra and Delhi are given in Table nos. 1 and 2 of Appendix 4 respectively.

Maharashtra and Delhi Conclusion and recommendation

1.8.3 *Audit concludes that the most likely estimate (MLE) of proportion of scrutiny and non-scrutiny assessments with mistakes were 7 percent and 1 percent respectively in Maharashtra and 12 percent and 7 percent respectively in Delhi for the assessments completed during 2005-06. The total revenue effect of audit observations observed in the sample of the assessments completed during 2005-06 in Maharashtra and Delhi were Rs. 5,247.47 crore and Rs. 2,407.17 crore respectively (Appendix-4, Table nos. 1&2), which were 8.65 percent and 9.19 percent of the total direct taxes revenue collection in the respective state for the*

financial year 2005-06*. Out of the above, Rs. 4,879.23 crore and Rs. 2,315 crore in Maharashtra and Delhi respectively related to mistakes observed in scrutiny assessments and Rs. 368.24 crore and Rs. 92.17 crore respectively related to mistakes observed in other than scrutiny assessments. In this background, the estimated total revenue effect of audit observations for the entire population of assessments completed in the state is likely to be considerably high. The revenue effect of audit observations was higher in respect of scrutiny assessments, which are completed after due examination by the assessing officers, as compared to that in respect of assessments other than scrutiny assessments, in both Maharashtra and Delhi. Further, there were significant audit observations in the TOP-25 strata (top 25 cases in the unit in terms of turnover/gross income level) in other than scrutiny assessments in Maharashtra and in non scrutiny assessments in Delhi. The Ministry may accordingly consider giving a special focus to these areas while selecting cases for scrutiny. The reasons for the high percentage of errors in the scrutiny assessments also need to be investigated and addressed.

**Corporation
tax and
income tax**

1.9 The number of audit observations during 2006-07 relating to different status of assessees with their tax effect on corporation and income tax is shown in Table no. 1.3 below

(Rs. in crore)

Table no. 1.3: Audit observations during 2006-07 on corporation and income tax

Sl. no.	Status of assessees	No. of audit observations	Tax effect
1	Companies	7046 (43.94)	9465.45 (88.22)
2	Individuals	5237 (32.66)	337.42 (3.14)
3	Firms	2859 (17.83)	294.58 (2.75)
4	Other assessees	894 (5.57)	631.81 (5.89)
Total		16036 (100)	10729.26 (100.00)

(Figures in bracket represent percent)

1.9.1 Audit of direct taxes is carried out with reference to provisions contained in the Income Tax Act such as those relating to exemptions, deductions, capital gains, international taxation, minimum alternate tax (MAT) etc. Table no. 1.4 below provides a broad overview of audit observations on underassessment in terms of the nature of mistakes noticed by audit under individual sections of the Act.

(Rs. in crore)

Table no. 1.4: Nature of omissions in the assessment of income tax/corporation tax

Sl. no.	Category of audit observations	No. of cases	Tax effect
1	Incorrect computation of business income	4506	4021.18
2	Income not assessed	1430	1637.55
3	Irregular set-off of losses	512	982.07
4	Irregular exemptions and excess relief given	1835	834.24

* The collection figures of financial year 2005-06 have been used since assessments were completed during 2005-06.

Table no. 1.4: Nature of omissions in the assessment of income tax/corporation tax

Sl. no.	Category of audit observations	No. of cases	Tax effect
5	Non-levy/incorrect levy of interest for delay in submission of returns, delay in payment of tax etc.	1238	552.07
6	Mistakes in computation of income and tax	1075	381.42
7	Mistakes in assessments of firm	354	278.58
8	Irregularities in allowing depreciation	1099	245.76
9	Incorrect application of rate of tax/surcharge etc.	485	241.92
10	Mistakes in assessments while giving effect to appellate orders	144	147.26
11	Irregular computation of capital gains	278	143.78
12	Omission/short levy of penalty	430	78.47
13	Excess or irregular refunds	397	68.19
14	Avoidable or incorrect payment of interest by Government	156	52
15	Omission to club the income of spouse/minor child etc.	16	0.32
16	Others	2081	1064.45
Total		16036	10729.26

1.9.2 Categories depicted at Sl. nos. 1 and 4 of Table no. 1.4 namely '*Incorrect computation of business income*' and '*Irregular exemptions and excess relief given*' account for the maximum number of audit observations about which further details are depicted in Table no. 1.5 below :

Table no. 1.5: Review of category wise objections

Category of omission	Percent of total audit observations	Percent of total tax effect	Three charges with maximum number of audit observations & their tax effect		
			Charges	No. (percentage)	Tax effect (percentage)
Incorrect computation of business income	28	37	Maharashtra, Tamil Nadu & West Bengal	51	75
Irregular exemptions and excess relief given	11	8	Tamil Nadu, West Bengal & Maharashtra	55	82

Wealth tax

1.9.3 Similarly, 696 observations relating to wealth tax were issued involving tax effect of Rs. 13.49 crore. Table no. 1.6 below contains an analysis in terms of the nature of omissions.

(Rs. in crore)

Table no. 1.6: Categories of omissions in wealth tax

Sl. no.	Categories of audit observation	No. of cases	Tax effect
1.	Wealth not assessed	550	11.72
2	Incorrect valuation of assets	35	0.36
3.	Non-levy or incorrect levy of additional wealth tax	24	0.24
4	Non-levy or incorrect levy of penalty and non-levy of interest	12	0.19
5	Mistakes in computation of net wealth	32	0.17
6.	Mistakes in calculation of tax	4	0.01
7.	Incorrect status adopted	0	0
8.	Others	39	0.80
Total		696	13.49

Other direct taxes

1.9.4 Three observations relating to gift tax and interest tax were issued involving tax effect of Rs. 1.20 lakh as mentioned in Table no. 1.7 below.

(Rs. in lakh)

Table no. 1.7: Other direct taxes

Sl. no.	Category of tax	No. of cases	Tax effect
1	Gift tax	2	0.20
2	Interest tax	1	1.00
Total		3	1.20

Outstanding audit observations

1.10 According to departmental instructions, observations of statutory audit are to be replied to within a period of six weeks. The Public Accounts Committee (Ninth Lok Sabha) in their 20th report underscored the fact that responsibility for settlement of audit observations rests with the department and it cannot remain content merely with sending replies to audit observations. In their action taken note, the Ministry of Finance had stated that they would endeavour to see that the targets for settlement of audit observations were achieved. However, large numbers of audit observations made in 2006-07 and earlier years are still to be settled.

1.10.1 As on 31 March 2007, 79,390 observations involving revenue effect of Rs. 28,654.54 crore were pending. This does not include the audit observations communicated between 1 April 2006 to 31 March 2007. The year-wise particulars of the pendency are given in Table no. 1.8.

(Rs. in crore)

Table no. 1.8: Observations pending with department for final action

Year	Income tax and corporation tax		Other direct taxes (wealth tax, gift tax, interest tax, expenditure tax and estate duty)		Total	
	No. of cases	Tax effect	No. of cases	Tax effect	No. of cases	Tax effect
Upto 2003-04	51133	17233.63	5921	309.43	57054	17543.06
2004-05	9914	5600.66	510	43.05	10424	5643.71
2005-06	11454	5452.19	458	15.58	11912	5467.77
Total	72501	28286.48	6889	368.06	79390	28654.54

1.10.2 A total of 10,756 audit observations relating to income tax and corporation tax where tax involved in each case exceeded Rs. 10 lakh, were pending as on 31 March 2007 with revenue effect of Rs. 26,515.76 crore (as against 9,534 cases with a revenue effect of Rs. 17,001.08 crore in 2005-06). The cases in respect of different charges are shown below in Table no. 1.9.

(Rs. in crore)

Table no. 1.9: Pending income/corporation tax cases where tax involved in each case exceeded Rs. 10 lakh

Sl. no.	Name of charge	No. of cases	Tax effect
1	Andhra Pradesh	324	358.05
2	Assam	232	387.73
3	Bihar	51	18.03
4	UT Chandigarh	40	94.42
5	Chhattisgarh	104	92.74
6	Delhi	2032	4427.81
7	Goa	56	59.45
8	Gujarat	495	468.11
9	Haryana	106	99.70
10	Himachal Pradesh	30	24.63
11	Jammu & Kashmir	39	23.02
12	Jharkhand	125	93.71
13	Karnataka	154	291.76
14	Kerala	451	369.37
15	Madhya Pradesh	212	455.09
16	Maharashtra	2786	8465.45
17	Orissa	151	284.26
18	Punjab	311	344.66
19	Rajasthan	299	602.99
20	Tamil Nadu	1512	7636.20
21	Uttar Pradesh	451	393.89
22	Uttaranchal	47	610.26
23	West Bengal	748	914.43
Total		10756	26515.76

1.10.3 Table no. 1.10 contains data on pending audit observations relating to other direct taxes where the tax involved in each case exceeds Rs. 5 lakh.

(Rs. in crore)

Table no. 1.10: Pending cases of other direct taxes

Sl. no.	Category of tax	Number of audit observations	Tax effect
1.	Wealth tax	410	118.93
2.	Gift tax	12	21.25
3.	Interest tax	86	174.26
4.	Expenditure tax	4	0.93
5.	Estate Duty	6	7.02
Total		518	322.39

1.10.4 A total of 11,274 audit observations indicated in Table nos. 1.9 and 1.10 above constituted 14.20 percent of the total observations and accounted for Rs. 26,838.15 crore (93.66 percent) of revenue effect of the total pending cases. Department needs to assign priority to settle observations with high tax effect.

1.11 Table no. 1.11 below indicates targets for settlement of major statutory audit observations* for the year 2006-07 according to the department's action plan and their actual achievements:

Table no. 1.11: Action plan & actual achievements of the department**

Nature of observations	Audit observations				Targets (percent)	Achievements with reference to the targets fixed (percent)
	For disposal	To be settled as per targets fixed	Settled			
Current	5396 (4315.86)	4317 (3452.68)	1735 (1796.26)		80	40.19
Arrear	10951 (5851.67)	9856 (5266.50)	4784 (3062.97)		90	48.54

(Figures in brackets represent money value of rupees in crore)

1.11.1 The action plan of the department for 2006-07 provided for 90 percent disposal in terms of the numbers of major audit observations in arrears and 80 percent for current major audit observations. The actual achievement was only 48.54 percent and 40.19 percent respectively of the targets fixed.

Remedial action time barred

1.12 The Board have issued specific instructions for taking timely action on audit observations so as to avoid cases becoming barred by limitation of time and

* An audit observation with tax effect of Rs. 50,000 and above.

leading to loss of revenue. The Public Accounts Committee (150th Report-Eighth Lok Sabha) had also recommended that the Board review the old outstanding observations in consultation with Audit.

1.12.1 The status of audit observations issued prior to 2002-03 was reviewed in 2006-07 and in some charges, several cases where remedial action had become time barred were noticed. Details of these cases have been forwarded to the respective Commissioners. Table no. 1.12 contains the number of such cases along with the tax effect.

(Rs. in crore)

Table no. 1.12: Remedial action becoming time barred			
Sl. no.	Name of the State	Audit observation	
		Number	Tax effect
1.	Andhra Pradesh	192	9.44
2.	Bihar	151	2.05
3.	Delhi	350	297.86
4.	Jharkhand	182	17.20
5.	Gujarat	336	80.78
6.	Harayana	73	1.25
7.	Himachal Pradesh	19	0.19
8.	Kerala	13	0.23
9.	U.T.Chandigarh	176	277.63
10.	Madhya Pradesh	515	34.22
11.	Maharashtra	1199	554.61
12.	Orissa	130	74.91
13.	Punjab	39	0.09
14.	Rajasthan	218	3.87
Total		3593	1354.33

Internal Audit

1.13 As per the action plan of the department, all auditable cases pending as on 1 April 2006 were required to be internally audited by 30 November 2006 and all auditable cases due for audit up to 31 December 2006 were to be audited by 31 March 2007.

1.13.1 Out of a target of 12.33 lakh cases for disposal during 2006-07, only 3.67 lakh cases were seen by internal audit leaving the balance 70.27 percent unchecked. Details are given in Table no. 1.13.

Table no. 1.13: Performance of internal audit					
Financial year	Total auditable cases	Target for disposal	Total cases audited	Shortfall with reference to total auditable cases	
				No.	Percentage
2004-05	13,87,549	13,87,549	5,99,243	7,88,306	56.81
2005-06	12,77,910	12,77,910	4,71,777	8,06,133	63.08
2006-07	12,33,242	12,33,242	3,66,621	8,66,621	70.27

1.13.2 There was declining trend in the number of observations made by internal audit. Eight thousand three hundred ninety two observations were made in 2004-05, 4,859 in 2005-06 and 3,132 in 2006-07 involving money value of Rs. 274.05 crore, Rs. 375.62 crore and Rs. 61.10 crore respectively.

1.13.3 Out of the 961 draft paras issued to the Ministry during 2006-07, only 63 (6.56 percent of draft paras issued) had been seen by internal audit of the department and the mistakes pointed out by statutory audit had not been detected by internal audit in the cases checked by them.

1.13.4 As per the data furnished by the Directorate of Income tax (Income tax & Audit), the closing balance of auditable cases as on 31 March of a financial year did not tally with the opening balance of auditable cases as on 01 April of the succeeding financial year.

Outstanding audit observations of internal audit

1.14 According to departmental instructions, internal audit observations are to be attended to by the assessing officer within three months. However, as on 31 March 2007, 6,688 audit observations of internal audit involving a tax effect of Rs. 412.91 crore were pending.* This included 1,009 observations with money value of Rs. 1.94 crore made during 2006-07.

1.14.1 Table no. 1.14 below contains information on major observations of internal audit and their settlement.

Table no. 1.14: Performance of internal audit in respect of major observations

Financial year	No. of cases for disposal	No. of cases settled	Percentage of total cases disposed	No. of pending cases
2002-03	6,635 (1,430.33)	2,348 (452.13)	35	4,287 (978.20)
2003-04	5,151 (1,936.90)	1,466 (275.63)	28	3,685 (1,661.27)
2004-05	5,333 (941.02)	2,296 (485.17)	43	3,037 (455.85)
2005-06	3,592 (849.58)	1,533 (170.79)	43	2,059 (678.79)
2006-07	2,779 (702.35)	1,015 (299.24)	37	1,764 (403.11)

(Figures in brackets indicate money value in rupees crore)

1.14.2 The major cases settled during 2006-07 were only 1015 (37 percent). Opening balances for 2003-04 to 2006-07 do not tally with the closing balances for 2002-03 to 2005-06 respectively, which were still under reconciliation in the department.

* Source : Directorate of Income tax (Income tax and Audit)

Table no. 1.15: Target and actual settlement of internal audit observations

Audit observations					
	For disposal	To be settled as per targets fixed	Settled	Target (percent)	Achieved (percent)
Current	3132 (61.09)	3132 (61.09)	1321 (4.01)	100	42.17
Arrears	8369 (660.11)	8369 (660.11)	3492 (304.28)	100	41.73

(Figures in brackets indicate money value of rupees in crore)

Achievements thus fell substantially short of the targets fixed.

Records not produced to audit

1.15 Assessment records are scrutinised in revenue audit with a view to securing an effective check on the assessment, collection and proper allocation of taxes and examining that regulations and procedures are being observed. It is incumbent on the department to expeditiously produce records and furnish relevant information to audit.

Appendix-5 contains details of records not produced to audit in previous audit cycles which were requisitioned again in 2006-07. Over 54 percent of cases not produced during earlier audits and requisitioned again in 2006-07, were not produced to audit. Consequently, audit of such cases could not be carried out. Risk of loss of revenue in such cases cannot be ruled out.

Table no. 1.16 contains state wise details where records were not produced to audit in three or more consecutive audit cycles. Consequently, audit of such cases also could not be carried out. Details of such cases was communicated to the Board in November 2007.

Table no. 1.16: Records not produced to audit in three or more audit cycles

Sl. no.	State	Number of records not produced		
		IT/CT	WT	Total
1	Andhra Pradesh	47	3	50
2	Gujarat	14	0	14
3	Karnataka	17	10	27
4	Madhya Pradesh	14	0	14
5	Orissa	87	0	87
6	Maharashtra	4	8	12
7	Tamil Nadu	9	0	9
Total		192	21	213