

**BHARAT SANCHAR NIGAM LIMITED**  
**AUDIT REPORT UNDER CARO [Clause - 4 (ix) (b)] FOR THE FINANCIAL YEAR 2009-10**  
**STATUTORY DUES NOT DEPOSITED ON ACCOUNT OF DISPUTES AS ON 31-03-2010**

| S.NO. | CIRCLE NAME        | SSA'S               | NAME OF STATUE                 | NATURE OF DUES            | AMOUNT (RS.)          | PERIOD TO WHICH THE AMOUNT RELATES | FORUM WHERE DISPUTES IS PENDING                    |
|-------|--------------------|---------------------|--------------------------------|---------------------------|-----------------------|------------------------------------|----------------------------------------------------|
| 1     | BIHAR CIRCLE       |                     | FINANCE ACT,1994               | SERVICE TAX               | 135,500,000.00        | -                                  | CESTAT,KOLKATTA                                    |
|       | <b>Total</b>       |                     |                                |                           | <b>135,500,000.00</b> |                                    |                                                    |
| 2     | CHENNAI TELEPHONES |                     | FINANCE ACT,1994               | SERVICE TAX               | 14,475,000.00         | -                                  | CESTAT                                             |
|       |                    |                     | FINANCE ACT,1994               | SERVICE TAX               | 153,072,000.00        | -                                  | COMMISSIONER OF SERVICE TAX                        |
|       |                    |                     | INCOME TAX ACT,1961            | TDS                       | 5,375,000.00          | -                                  | COMMISSIONER OF INCOME TAX (APPEALS)               |
|       | <b>Total</b>       |                     |                                |                           | <b>172,922,000.00</b> |                                    |                                                    |
| 3     | QA Banglore        |                     | INCOME TAX ACT,1961            | PROFESSIONAL TAX          | 48,000.00             | -                                  | -                                                  |
|       |                    |                     | SALES TAX ACT                  | VAT                       | 552.00                | -                                  | -                                                  |
|       | <b>Total</b>       |                     |                                |                           | <b>48,552.00</b>      |                                    |                                                    |
| 4     | Uttranchal Telecom |                     | WEALTH TAX ACT, 1957           | HOUSE TAX                 | 912,359.00            | 2007-08, 2008-09                   | MUNICIPAL CORPORATION, ROORKEE                     |
|       |                    |                     | INCOME TAX ACT,1961            | INCOME TAX                | 1,640,542.00          | 2008-09                            | COMMISSIONER OF INCOME TAX APPEALS (DEHRADUN)      |
|       |                    |                     | INCOME TAX ACT,1961            | INCOME TAX                | 850,338.00            | 2009-10                            | COMMISSIONER OF INCOME TAX APPEALS (DEHRADUN)      |
|       |                    |                     | UTTRAKHAND TRADE TAX ACT, 1948 | TRADE TAX                 | 147,200.00            | 2004-05                            | ASSISTANT COMMISSIONER (COMMERCIAL TAX), HARIDWAR  |
|       |                    |                     | UTTRAKHAND TRADE TAX ACT, 1948 | TRADE TAX                 | 216,304.00            | 2005-06                            | ASSISTANT COMMISSIONER (COMMERCIAL TAX), HARIDWAR  |
|       |                    |                     | UTTRAKHAND TRADE TAX ACT, 1948 | TRADE TAX                 | 267,547.00            | 2005-06                            | ASSISTANT COMMISSIONER (COMMERCIAL TAX), HARIDWAR  |
|       |                    |                     | UTTRAKHAND TRADE TAX ACT, 1948 | TRADE TAX                 | 6,000.00              | 2008-09                            | ASSISTANT COMMISSIONER (COMMERCIAL TAX), HARIDWAR  |
|       |                    |                     | UTTRAKHAND TRADE TAX ACT, 1948 | TRADE TAX                 | 1,500.00              | 2009-10                            | ASSISTANT COMMISSIONER (COMMERCIAL TAX), HARIDWAR  |
|       |                    |                     | UTTRAKHAND TRADE TAX ACT, 1948 | TRADE TAX                 | 525,000.00            | 2005-06                            | ASSISTANT COMMISSIONER (COMMERCIAL TAX), RISHIKESH |
|       |                    |                     | UTTRAKHAND TRADE TAX ACT, 1948 | TRADE TAX                 | 100,000.00            | 2005-06                            | ASSISTANT COMMISSIONER (COMMERCIAL TAX), RISHIKESH |
|       |                    |                     | FINANCE ACT, 1994              | SERVICE TAX               | 1,466,336.00          | 2006-07                            | CESTAT, NEW DELHI                                  |
|       | <b>Total</b>       |                     |                                |                           | <b>6,133,126.00</b>   |                                    |                                                    |
| 5     | UP-WEST Telecom    | GMTD-NOIDA          | Entry Tax Act                  | Entry Tax                 | 128,136.00            | 2003-04                            | ALLAHBAD HIGH COURT                                |
|       |                    |                     | Entry Tax Act                  | Entry Tax                 | 1,681,149.00          | 2004-05                            | COMMERCIAL TAX TRIBUNAL, G.B. NAGAR                |
|       |                    |                     | SalesTax Act                   | Sales Tax                 | 6,046,895.00          | 1998-99 To 2003-04                 | Jt. COMMISSIONER (APPEAL)                          |
|       |                    | GMTD-AGRA           | INCOME TAX ACT,1961            | TDS on PCO Commision      | 3,057,881.00          | 2005-06                            | INCOME TAX APPELLATE TRIBUNAL                      |
|       |                    |                     | INCOME TAX ACT,1961            | TDS on PCO Commision      | 1,619,317.00          | 2006-07                            | INCOME TAX APPELLATE TRIBUNAL                      |
|       |                    | TCD-AGRA            | SalesTax Act                   | Sales Tax                 | 121,651.00            | 2002-03                            | TRADE TAX TRIBUNAL                                 |
|       |                    |                     | SalesTax Act                   | Sales Tax                 | 182,569.00            | 2003-04                            | JOINT COMMISSIONER APPEAL                          |
|       |                    | GMTD-ALIGARH        | FINANCE ACT, 1994              | Service Tax               | 17,352,869.00         | June-03 To Dec.03                  | CENTRAL EXCISE & SERVICE TAX APPELLATE TRIBUNAL    |
|       |                    |                     | FINANCE ACT, 1994              | Service Tax Penalty       | 4,338,217.00          | June-03 To Dec.03                  | CENTRAL EXCISE & SERVICE TAX APPELLATE TRIBUNAL    |
|       |                    |                     | FINANCE ACT, 1994              | Service Tax               | 2,628,131.00          | Oct-00 To Sep.-01                  | CENTRAL EXCISE & SERVICE TAX APPELLATE TRIBUNAL    |
|       |                    | TDM- RAMPUR         | FINANCE ACT, 1994              | Service Tax               | 6,007,509.00          | June-03 To Nov.-03                 | COMMISSIONER EXCISE & SERVICE TAX                  |
|       |                    | GMTD- MUZAFFARNAGAR | INCOME TAX ACT,1961            | TDS on PCO Commision      | 1,813,941.00          | 2002-03                            | COMMISSIONER OF INCOME TAX (APPEALS)               |
|       |                    |                     | Entry Tax Act                  | Entry Tax                 | 3,478,307.00          | 2000-05                            | HIGH COURT, ALLAHBAD                               |
|       |                    | GMTD- SAHARANPUR    | Entry Tax Act                  | Entry Tax                 | 2,452,455.00          | 2000-01, 2001-02                   | HIGH COURT, ALLAHBAD                               |
|       |                    |                     | FINANCE ACT, 1994              | Service Tax               | 12,463,780.00         | Aug.2002 To Jan.2003               | CESTAT                                             |
|       |                    | CGMT-MEERUT         | SalesTax Act                   | Sales Tax                 | 28,578,426.00         | 2005-06 & 2006-07                  | JOINT COMMISSIONER (APPEAL) TRADE TAX              |
|       |                    | GMTD-GHAZIABAD      | FINANCE ACT, 1994              | Service Tax               | 69,322,995.00         | July, 1994 To March,1998           | COMMISSIONER (APPEALS)                             |
|       |                    | CMTS-MEERUT         | SalesTax Act                   | Work Contract Tax Penalty | 154,306,701.00        | 2005-06 To 2008-09                 | APPEAL YET TO BE FILED                             |
|       | <b>Total</b>       |                     |                                |                           | <b>315,580,929.00</b> |                                    |                                                    |

| S.NO. | CIRCLE NAME       | SSA'S         | NAME OF STATUE           | NATURE OF DUES                 | AMOUNT (RS.)   | PERIOD TO WHICH THE AMOUNT RELATES | FORUM WHERE DISPUTES IS PENDING                                     |
|-------|-------------------|---------------|--------------------------|--------------------------------|----------------|------------------------------------|---------------------------------------------------------------------|
| 6     | JHARKHAND TELECOM | RANCHI        | FINANCE ACT, 1994        | SERVICE TAX                    | 146,377,877.00 | NOV 2000 TO AUG 2003               | CESTAT, KOLKATA                                                     |
|       |                   |               | FINANCE ACT, 1994        | SERVICE TAX PENALTY            | 146,377,877.00 | NOV 2000 TO AUG 2003               | CESTAT, KOLKATA                                                     |
|       |                   |               | FINANCE ACT, 1994        | SERVICE TAX                    | 16,312,778.00  | 2004-05                            | CESTAT, KOLKATA                                                     |
|       |                   |               | FINANCE ACT, 1994        | SERVICE TAX PENALTY            | 16,312,778.00  | 2004-05                            | CESTAT, KOLKATA                                                     |
|       |                   |               | FINANCE ACT, 1994        | SERVICE TAX                    | 1,963,069.00   | 2005-06                            | COMMISSIONER CENTRAL EXCISE, RANCHI                                 |
|       |                   |               | FINANCE ACT, 1994        | SERVICE TAX PENALTY            | 44,200.00      | 1994-99                            | COMMISSIONER CENTRAL EXCISE, RANCHI                                 |
|       |                   | DHANBAD       | FINANCE ACT, 1994        | SERVICE TAX                    | 127,578,433.00 | APRIL 2000 TO SEP 2003             | CESTAT, KOLKATA                                                     |
|       |                   |               | FINANCE ACT, 1994        | SERVICE TAX PENALTY            | 127,578,433.00 | APRIL 2000 TO SEP 2003             | CESTAT, KOLKATA                                                     |
|       |                   | DUMKA         | FINANCE ACT, 1994        | SERVICE TAX                    | 63,086,164.00  | APRIL 1999 TO SEP 2003             | CESTAT, KOLKATA                                                     |
|       |                   |               | FINANCE ACT, 1994        | SERVICE TAX PENALTY            | 45,650,723.00  | APRIL 1999 TO SEP 2003             | CESTAT, KOLKATA                                                     |
|       |                   | DALTONGANJ    | FINANCE ACT, 1994        | SERVICE TAX                    | 25,766,000.00  | 2001-02 TO 2005-06                 | CESTAT, KOLKATA                                                     |
|       |                   |               | FINANCE ACT, 1994        | SERVICE TAX PENALTY            | 14,502,931.00  | 2001-02 TO 2005-06                 | CESTAT, KOLKATA                                                     |
|       |                   | JAMSHEDPUR    | FINANCE ACT, 1994        | INTEREST ON SERVICE TAX        | 7,638,595.00   | 2003                               | CESTAT, KOLKATA                                                     |
|       |                   |               | FINANCE ACT, 1994        | SERVICE TAX                    | 59,011,912.00  | 2008                               | CESTAT, KOLKATA                                                     |
|       |                   | HAZARIBAGH    | FINANCE ACT, 1994        | SERVICE TAX PENALTY            | 59,011,912.00  | 2008                               | CESTAT, KOLKATA                                                     |
|       |                   |               | FINANCE ACT, 1994        | SERVICE TAX                    | 4,560,756.00   | 2009                               | COMMISSIONER CENTRAL EXCISE, RANCHI                                 |
| Total |                   |               |                          |                                | 861,774,438.00 |                                    |                                                                     |
| 7     | KARNATAKA TELECOM | MYSORE        | FINANCE ACT, 1994        | SERVICE TAX ON PCO             | 6,223,176.00   | JAN.08 TO JUNE,09                  | CUSTOM EXCISE AND SERVICE TAX APPELATTE TRIBUNAL,BANGLORE           |
|       |                   |               | FINANCE ACT, 1994        | SERVICE TAX PENALTY & INTEREST | 6,223,176.00   | JAN.08 TO JUNE,09                  | CUSTOM EXCISE AND SERVICE TAX APPELATTE TRIBUNAL,BANGLORE           |
|       |                   | HASSAN        | FINANCE ACT, 1994        | SERVICE TAX ON PCO             | 3,134,908.00   | JAN.08 TO DEC.08                   | COMMISIONER(APPEALS) OF CENTRAL EXCISE,CUSTOM &SERVICE TAX,MANGLORE |
|       |                   |               | FINANCE ACT, 1994        | SERVICE TAX PENALTY & INTEREST | 3,134,908.00   | JAN.08 TO DEC.08                   | COMMISIONER(APPEALS) OF CENTRAL EXCISE,CUSTOM &SERVICE TAX,MANGLORE |
|       |                   | MANDYA        | FINANCE ACT, 1994        | SERVICE TAX ON PCO             | 2,237,761.00   | JAN.08 TO MAR.09                   | COMMISIONER(APPEALS) OF CENTRAL EXCISE,CUSTOM &SERVICE TAX,MANGLORE |
|       |                   |               | FINANCE ACT, 1994        | SERVICE TAX PENALTY & INTEREST | 2,242,761.00   | JAN.08 TO MAR.09                   | COMMISIONER(APPEALS) OF CENTRAL EXCISE,CUSTOM &SERVICE TAX,MANGLORE |
|       |                   | SHIMOGA       | FINANCE ACT, 1994        | SERVICE TAX                    | 111,069.00     | 1994-2002                          | CESTAT,CHENNAI                                                      |
|       |                   | KARWAR        | FINANCE ACT, 1994        | SERVICE TAX ON PCO             | 2,870,832.00   | MAR.08 TO MAR.09                   | CUSTOM EXCISE AND SERVICE TAX APPELATTE TRIBUNAL,BANGLORE           |
|       |                   |               | FINANCE ACT, 1994        | SERVICE TAX PENALTY & INTEREST | 2,870,832.00   | MAR.08 TO MAR.09                   | CUSTOM EXCISE AND SERVICE TAX APPELATTE TRIBUNAL,BANGLORE           |
|       |                   | MANGLORE      | FINANCE ACT, 1994        | SERVICE TAX ON PCO             | 10,163,286.00  | JAN.08 TO MAR.09                   | CUSTOM EXCISE AND SERVICE TAX APPELATTE TRIBUNAL,BANGLORE           |
|       |                   |               | FINANCE ACT, 1994        | SERVICE TAX PENALTY & INTEREST | 10,163,286.00  | JAN.08 TO MAR.09                   | CUSTOM EXCISE AND SERVICE TAX APPELATTE TRIBUNAL,BANGLORE           |
|       |                   | RAICHUR       | FINANCE ACT, 1994        | SERVICE TAX ON IUC             | 3,362,732.00   | 2004-05                            | CESTAT,BANGLORE                                                     |
|       |                   | HUBLI         | CENVAT CREDIT RULES,2004 | CENVAT CREDIT                  | 341,697.00     | 2004-05                            | HIGH COURT OF KARNATKA                                              |
|       |                   | CMTS          | CENVAT CREDIT RULES,2004 | CENVAT CREDIT ON EXCISE DUTY   | 43,976,279.00  | JULY08 TO MAR.09                   | CUSTOM EXCISE AND SERVICE TAX APPELATTE TRIBUNAL,BANGLORE           |
|       |                   |               | CENVAT CREDIT RULES,2004 | PENALTY &INT.ON EXCISE DUTY    | 43,976,279.00  | JULY08 TO MAR.09                   | CUSTOM EXCISE AND SERVICE TAX APPELATTE TRIBUNAL,BANGLORE           |
|       |                   | CMTS          | CENVAT CREDIT RULES,2004 | CENVAT CREDIT ON EXCISE DUTY   | 2,153,318.00   | NOV.07 TO JUNE.08                  | CUSTOM EXCISE AND SERVICE TAX APPELATTE TRIBUNAL,BANGLORE           |
|       |                   |               | CENVAT CREDIT RULES,2004 | PENALTY &INT.ON EXCISE DUTY    | 2,153,318.00   | NOV.07 TO JUNE.08                  | CUSTOM EXCISE AND SERVICE TAX APPELATTE TRIBUNAL,BANGLORE           |
|       |                   | CIRCLE OFFICE | SALES TAX ACT            | SALES TAX                      | 183,539,139.00 | 2001-02                            | COMMISIONER OF SALES TAX, BANGLORE                                  |
|       |                   |               | SALES TAX ACT            | SALES TAX                      | 12,624,784.00  | 2002-03                            | COMMISIONER OF SALES TAX, BANGLORE                                  |
|       |                   | TOTAL         |                          |                                |                |                                    | 341,503,541.00                                                      |

| S.NO. | CIRCLE NAME       | SSA'S          | NAME OF STATUE                               | NATURE OF DUES                                                   | AMOUNT (RS.)   | PERIOD TO WHICH THE AMOUNT RELATES | FORUM WHERE DISPUTES IS PENDING                                                                       |
|-------|-------------------|----------------|----------------------------------------------|------------------------------------------------------------------|----------------|------------------------------------|-------------------------------------------------------------------------------------------------------|
| 8     | RAJASTHAN TELECOM | CGMT,JAIPUR    | FINANCE ACT, 1994                            | SERVICE TAX                                                      | 2,201,522.00   | 2008-09                            | ADDITIONAL COMMISSIONER CENTRAL EXCISE ,JAIPUR                                                        |
|       |                   | PGMTD JP       | FINANCE ACT, 1994                            | SERVICE TAX PENALTY                                              | 2,037,058.00   | 2004-05                            | CESTAT,NEW DELHI                                                                                      |
|       |                   | GMTD,BHARATPUR | FINANCE ACT, 1994                            | SERVICE TAX                                                      | 169,793.00     | 2010                               | ASST.COMMISSIONER CENTRAL EXCISE, ALWAR                                                               |
|       |                   | GMTD JIN       | FINANCE ACT, 1994                            | SERVICE TAX                                                      | 4,345,616.00   | 2010                               | Jt.COMMISSIONER CENTRAL EXCISE, JAIPUR                                                                |
|       |                   |                | ENTRY TAX ACT                                | ENTRY TAX                                                        | 372,610.00     | 2010                               | HIGH COURT,RAJASTHAN                                                                                  |
|       |                   | TDM SWM        | CENVAT CREDIT RULES,2004                     | CENVAT CREDIT                                                    | 6,545,823.00   | 2007-08                            | CESTAT,NEW DELHI                                                                                      |
|       |                   |                | FINANCE ACT, 1994                            | SERVICE TAX                                                      | 3,403,418.00   | 2007-08                            | CESTAT,NEW DELHI                                                                                      |
|       |                   |                | FINANCE ACT, 1994                            | SERVICE TAX                                                      | 143,520.00     | 2008-09                            | SUPERITENDENT SERVICE TAX, KOTA                                                                       |
|       |                   | CTSD JP        | ENTRY TAX ACT                                | ENTRY TAX                                                        | 7,055,971.00   | 2005-06                            | HIGH COURT,RAJASTHAN                                                                                  |
|       |                   | GMTD SGNR      | FINANCE ACT, 1994                            | SERVICE TAX                                                      | 11,196,768.00  | 2003-04                            | COMMISSIONER CENTRAL EXCISE,JAIPUR                                                                    |
|       |                   | GMTD SGNR      | ENTRY TAX ACT                                | ENTRY TAX                                                        | 91,000.00      | 2005-06                            | TAX BOARD,AJMER                                                                                       |
|       |                   | GMTD KOTA      | FINANCE ACT, 1994                            | SERVICE TAX                                                      | 8,864,973.00   | 2009                               | COMMISSIONER CENTRAL EXCISE,JAIPUR                                                                    |
|       |                   | GMTD KOTA      | ENTRY TAX ACT                                | ENTRY TAX                                                        | 276,398.00     | 2009                               | HIGH COURT,JAIPUR                                                                                     |
|       |                   |                | CENTRAL EXCISE ACT,1944                      | EXCISE DUTY                                                      | 471,054.00     | 2008                               | CESTAT,NEW DELHI                                                                                      |
|       |                   |                | CENTRAL EXCISE ACT,1944                      | EXCISE DUTY                                                      | 844,636.00     | 2007                               | CESTAT,NEW DELHI                                                                                      |
|       |                   | GMTD CHURU     | FINANCE ACT, 1994                            | SERVICE TAX PENALTY                                              | 35,700.00      | 2007                               | COMMISSIONER (APPEAL) ST JAIPUR                                                                       |
|       |                   |                | FINANCE ACT, 1994                            | SERVICE TAX PENALTY                                              | 2,000.00       | 2007                               | COMMISSIONER (APPEAL) ST JAIPUR                                                                       |
|       |                   |                | CENTRAL EXCISE ACT,1944                      | EXCISE DUTY                                                      | 373,582.00     | 2010                               | DY.COMMISSIONER , SIKAR                                                                               |
|       |                   | GMTD CHURU     | ENTRY TAX ACT                                | ENTRY TAX                                                        | 356,100.00     | 2009                               | HIGH COURT,RAJASTHAN                                                                                  |
|       |                   |                | FINANCE ACT, 1994                            | SERVICE TAX                                                      | 686,865.00     | 2007                               | CESTAT,NEW DELHI                                                                                      |
|       |                   |                | FINANCE ACT, 1994                            | SERVICE TAX                                                      | 822,636.00     | 2010                               | CESTAT,NEW DELHI                                                                                      |
|       |                   | TDM JHALWAR    | FINANCE ACT, 1994                            | SERVICE TAX                                                      | 124,486.00     | 2006                               | ADDITIONAL COMMISSIONER CENTRAL EXCISE ,JAIPUR                                                        |
|       |                   |                | FINANCE ACT, 1994                            | SERVICE TAX                                                      | 126,145.00     | 2006                               | ADDITIONAL COMMISSIONER CENTRAL EXCISE ,JAIPUR                                                        |
|       |                   |                | CENTRAL EXCISE ACT,1944                      | EXCISE DUTY                                                      | 1,314,508.00   | 2009-10                            | ADDITIONAL COMMISSIONER CENTRAL EXCISE ,JAIPUR                                                        |
|       |                   | PALI MARWAR    | FINANCE ACT, 1994                            | SERVICE TAX                                                      | 3,600,000.00   | 2008                               | CESTAT,NEW DELHI                                                                                      |
|       |                   | CGMT JAIPUT    | FINANCE ACT, 1994                            | SERVICE TAX                                                      | 28,543.00      | 2006                               | CENTRAL EXCISE , KOTA                                                                                 |
|       |                   |                | FINANCE ACT, 1994                            | SERVICE TAX                                                      | 31,557.00      | 2007                               | CESTAT,NEW DELHI                                                                                      |
|       |                   |                | FINANCE ACT, 1994                            | SERVICE TAX                                                      | 88,230.00      | 2008                               | CENTRAL EXCISE , KOTA                                                                                 |
|       |                   |                | FINANCE ACT, 1994                            | SERVICE TAX                                                      | 50,250.00      | 2008                               | CENTRAL EXCISE , KOTA                                                                                 |
|       |                   |                | FINANCE ACT, 1994                            | SERVICE TAX                                                      | 312,086.00     | 2008                               | CENTRAL EXCISE , KOTA                                                                                 |
|       |                   |                | FINANCE ACT, 1994                            | SERVICE TAX                                                      | 660,141.00     | 2008                               | Jt.COMMISSIONER, JAIPUR                                                                               |
|       |                   |                | FINANCE ACT, 1994                            | SERVICE TAX                                                      | 128,554.00     | 2009                               | CENTRAL EXCISE , KOTA                                                                                 |
|       |                   |                | FINANCE ACT, 1994                            | SERVICE TAX                                                      | 1,456,051.00   | 2009                               | Jt.COMMISSIONER, JAIPUR                                                                               |
|       |                   |                | FINANCE ACT, 1994                            | SERVICE TAX                                                      | 155,980.00     | 2009                               | CENTRAL EXCISE , KOTA                                                                                 |
|       |                   | GMTD SGNR      | FINANCE ACT, 1994                            | SERVICE TAX                                                      | 46,051.00      | 2003                               | APPEAL,RAJASTHAN HIGH COURT JP                                                                        |
|       |                   | TOTAL          |                                              |                                                                  | 58,419,625.00  |                                    |                                                                                                       |
| 9     | PUNJAB TELECOM    |                | PUNJAB VAT ACT,2005                          | SALES TAX                                                        | 14,272,133.00  | 1998-99                            | PUNJAB & HARYANA HIGH COURT                                                                           |
|       |                   |                | PUNJAB VAT ACT,2005                          | SALES TAX                                                        | 20,919,448.00  | 1999-00                            | PUNJAB & HARYANA HIGH COURT                                                                           |
|       |                   |                | FINANCE ACT, 1994 & SERVICE TAX RULES,1994   | ADJUSTMENT OF SERVICE TAX PAID IN EXCESS                         | 1,386,107.00   | 2006-07                            | CESTAT,NEW DELHI                                                                                      |
|       |                   |                | FINANCE ACT, 1994 & CENVAT CREDIT RULES,2004 | AVAILING CENVAT CREDIT ON TOWERS                                 | 8,676,243.00   | 2004-05 TO 2007-08                 | COMMISSIONER CENTRAL EXCISE,CHANDIGARH HAS REJECTED AND NOW APPEAL IS TO BE FILED IN CESTAT,NEW DELHI |
|       |                   |                |                                              |                                                                  |                |                                    | ADDITIONAL COMMISSIONER ( P & V), CENTRAL EXCISE, CHANDIGARH                                          |
|       |                   |                | CENVAT CREDIT RULES, 2004                    | AVAILING CENVAT CREDIT ON TOWERS                                 | 2,900,643.00   | OCT 08 TO MAR 09                   |                                                                                                       |
|       |                   |                | CENVAT CREDIT RULES, 2004                    | WRONG AVAILING OF CENVAT CREDIT                                  | 705,761.00     | APR 06 TO MAR 08                   | COMMISSIONER (APPEALS)                                                                                |
|       |                   |                | FINANCE ACT, 1994 & SERVICE TAX RULES,1994   | SHORT PAYMENT DUE TO WRONG DIFFERENCE                            | 2,636,054.00   | APR 06 TO SEP.06                   | CESTAT                                                                                                |
|       |                   |                | FINANCE ACT, 1994 & SERVICE TAX RULES,1994   | SHORT PAYMENT DUE TO WRONG DIFFERENCE                            | 11,559,971.00  | OCT.02 TO MAR.05                   | CESTAT                                                                                                |
|       |                   |                | FINANCE ACT, 1994 & SERVICE TAX RULES,1994   | SELF ADJUSTMENT OF EXCESS PAYMENT                                | 380,071.00     | NOV.02 TO SEP.03                   | CESTAT                                                                                                |
|       |                   |                | EPF ACT,1952                                 | DELAY DEPOSIT OF EPF                                             | 3,297,194.00   | FEB.02 TO JUNE.04                  | EPF TRIBUNAL,NEW DELHI                                                                                |
|       |                   |                | FINANCE ACT, 1994 & SERVICE TAX RULES,1994   | PAYMENT OF SERVICE TAX TO DOT INSTEAD OF DEPOSIT BY TR-6 CHALLAN | 110,843,586.00 | OCT.00 TO FEB.04                   | MEMBER FINANCE                                                                                        |
|       |                   |                | CENVAT CREDIT RULES, 2004                    | SERVICE TAX SHORT PAID                                           | 731,830.00     | OCT.05 TO JAN.08                   | ORDER FROM O/o COMMISSIONER AWAITED                                                                   |
|       |                   |                | CENVAT CREDIT RULES, 2004                    | SERVICE TAX SHORT PAID                                           | 2,226,113.00   | OCT.05 TO MAY.07                   | UNDER PROCESS FOR FILING APPEAL TO COMMISSIONER(APPEALS)                                              |
|       |                   |                | CENVAT CREDIT RULES, 2004                    | SERVICE TAX SHORT PAID                                           | 239,695.00     | FEB.08 TO FEB.09                   | UNDER PROCESS FOR FILING APPEAL TO COMMISSIONER(APPEALS)                                              |
|       |                   |                | PUNJAB VAT ACT,2005                          | VAT ON INCOME FROM BROADBAND SERVICES                            | 807,922,859.00 | F.Y.2008-09                        | EXCISE & TAXATION OFFICER, DISTRICT SAS NAGAR(MOHALI)                                                 |

|    |                          | SSA'S        | NAME OF STATUE                             | NATURE OF DUES                                                                                                                                                                | AMOUNT (RS.)            | PERIOD TO WHICH THE AMOUNT RELATES | FORUM WHERE DISPUTES IS PENDING                     |
|----|--------------------------|--------------|--------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------------------|-----------------------------------------------------|
|    |                          |              | SERVICE TAX RULES,1994                     | SHORT PAYMENT                                                                                                                                                                 | 4,543,727.00            | APR.05 TO SEP.05                   | COMMISSIONER                                        |
|    |                          |              | SERVICE TAX RULES,1994                     | SHORT PAYMENT                                                                                                                                                                 | 2,847,769.00            | APR.04 TO SEP.04                   | COMMISSIONER                                        |
|    |                          |              | SERVICE TAX RULES,1994                     | SHORT PAYMENT                                                                                                                                                                 | 599,316.00              | 2007-08 & UPTO SEP.09              | COMMISSIONER                                        |
|    |                          |              | EPF ACT,1952                               | SHORT DEDUTION OF EPF                                                                                                                                                         | 287,007.00              | 2000-03                            | TRIBUNAL,NEW DELHI                                  |
|    |                          |              | FINANCE ACT, 1994 & SERVICE TAX RULES,1994 | ADJUSTMENT OF EXCESS PAID AMOUNT ON PROVISIONAL BASIS IN PREVIOUS MONTH UNDER RULE 4A (ADJUSTMENT AMOUNT MORE THAN RS.50,000 TREATED BY SERVICE TAX DEPTT.AS SHORT PAYMENT)   | 5,213,251.00            | APR.07 TO MAR.08                   | CESTAT,NEW DELHI                                    |
|    |                          |              | FINANCE ACT, 1994 & SERVICE TAX RULES,1994 | ADJUSTMENT OF EXCESS PAID AMOUNT ON PROVISIONAL BASIS IN PREVIOUS MONTH UNDER RULE 4A (ADJUSTMENT AMOUNT MORE THAN RS.1,00,000 TREATED BY SERVICE TAX DEPTT.AS SHORT PAYMENT) | 2,577,677.00            | APR.08 TO SEP.08                   | COMMISSIONER (APPEALS),CENTRAL EXCISE CHANDIGARH II |
|    |                          |              | PUNJAB VAT ACT,2005                        | VAT ON BROADBAND USAGE                                                                                                                                                        | 14,942,250.00           | 2008-09                            | Dy. EXCISE & TAXATION COMMISSIONER, LUDHIANA        |
|    |                          |              | EPF ACT, 1952                              | DELAYED PAYMENT OF EPF                                                                                                                                                        | 191,577.00              | JAN 03 TO JUN 04                   | EPF TRIBUNAL, NEW DELHI                             |
|    |                          |              | EPF ACT, 1952                              | EPF ON ENHANCED LIMIT                                                                                                                                                         | 1,386,097.00            | Jun-04                             | EPF TRIBUNAL, NEW DELHI                             |
|    |                          | <b>TOTAL</b> |                                            |                                                                                                                                                                               | <b>1,021,286,379.00</b> |                                    |                                                     |
| 10 | TAMIL NADU TELECOM       | CBT          | FINANCE ACT, 1994                          | SERVICE TAX                                                                                                                                                                   | 1,128,034.00            | -                                  | CESTAT, SEZ, CHENNAI                                |
|    |                          |              | FINANCE ACT, 1994                          | SERVICE TAX                                                                                                                                                                   | 1,553,651.00            | -                                  | CESTAT, SEZ, CHENNAI                                |
|    |                          |              | FINANCE ACT, 1994                          | SERVICE TAX                                                                                                                                                                   | 1,565,758.00            | -                                  | CESTAT, SEZ, CHENNAI                                |
|    |                          | SLM          | FINANCE ACT, 1994                          | SERVICE TAX                                                                                                                                                                   | 11,586,320.00           | -                                  | CESTAT, SEZ, CHENNAI                                |
|    |                          |              | FINANCE ACT, 1994                          | SERVICE TAX                                                                                                                                                                   | 152,000.00              | -                                  | CESTAT, SEZ, CHENNAI                                |
|    |                          | KMB          | FINANCE ACT, 1994                          | SERVICE TAX                                                                                                                                                                   | 270,480.00              | -                                  | CESTAT, SEZ, CHENNAI                                |
|    |                          | ERODE        | FINANCE ACT, 1994                          | SERVICE TAX                                                                                                                                                                   | 1,709,061.00            | -                                  | CESTAT, SEZ, CHENNAI                                |
|    |                          |              | FINANCE ACT, 1994                          | SERVICE TAX                                                                                                                                                                   | 200,095.00              | -                                  | CESTAT, SEZ, CHENNAI                                |
|    |                          | VELLORE      | FINANCE ACT, 1994                          | SERVICE TAX                                                                                                                                                                   | 3,328,106.00            | -                                  | CESTAT, SEZ, CHENNAI                                |
|    |                          | <b>TOTAL</b> |                                            |                                                                                                                                                                               | <b>21,493,505.00</b>    |                                    |                                                     |
| 11 | GMM N.DELHI              | A.O.CASH     | FINANCE ACT, 1994                          | SERVICE TAX                                                                                                                                                                   | 2,709,896.00            | -                                  | CESTAT, NEW DELHI                                   |
|    |                          | <b>TOTAL</b> |                                            |                                                                                                                                                                               | <b>2,709,896.00</b>     |                                    |                                                     |
| 12 | CHATTISGARH TELECOM      | GMTD, RAIPUR | FINANCE ACT, 1994                          | SERVICE TAX                                                                                                                                                                   | 632,000.00              | 1994-95                            | HIGH COURT, CG                                      |
|    |                          |              | FINANCE ACT, 1994                          | SERVICE TAX                                                                                                                                                                   | 2,694,000.00            | 1995-96                            | HIGH COURT, CG                                      |
|    |                          |              | FINANCE ACT, 1994                          | SERVICE TAX                                                                                                                                                                   | 6,124,000.00            | 1996-97                            | HIGH COURT, CG                                      |
|    |                          |              | FINANCE ACT, 1994                          | SERVICE TAX                                                                                                                                                                   | 8,029,000.00            | 1997-98                            | HIGH COURT, CG                                      |
|    |                          |              | FINANCE ACT, 1994                          | SERVICE TAX                                                                                                                                                                   | 11,473,000.00           | 1998-99                            | HIGH COURT, CG                                      |
|    |                          |              | FINANCE ACT, 1994                          | SERVICE TAX                                                                                                                                                                   | 26,043,000.00           | 1999-00                            | HIGH COURT, CG                                      |
|    |                          |              | FINANCE ACT, 1994                          | SERVICE TAX                                                                                                                                                                   | 7,493,000.00            | 2000-01                            | HIGH COURT, CG                                      |
|    |                          |              | FINANCE ACT, 1994                          | SERVICE TAX                                                                                                                                                                   | 860,000.00              | 2003-04                            | CESTAT,DELHI                                        |
|    |                          | GMTD, DURG   | FINANCE ACT, 1994                          | SERVICE TAX                                                                                                                                                                   | 8,360,000.00            | 2006-07                            | CESTAT,DELHI                                        |
|    |                          | <b>TOTAL</b> |                                            |                                                                                                                                                                               | <b>71,708,000.00</b>    |                                    |                                                     |
| 13 | WEST BENGAL TELECOM      |              | LOCAL SALES TAX ACT                        | SALES TAX ON TELEPHONE SERVICES                                                                                                                                               | 86,700,000.00           | 2003-04                            | APPELLATE AUTHORITY (COMMISSIONER)                  |
|    |                          |              | LOCAL SALES TAX ACT                        | SALES TAX ON TELEPHONE SERVICES                                                                                                                                               | 27,300,000.00           | 1999-00                            | APPELLATE AUTHORITY (COMMISSIONER)                  |
|    |                          |              | LOCAL SALES TAX ACT                        | SALES TAX ON TELEPHONE SERVICES                                                                                                                                               | 125,061,000.00          | 2002-03                            | APPELLATE AUTHORITY (COMMISSIONER)                  |
|    |                          |              | FINANCE ACT, 1994                          | SERVICE TAX                                                                                                                                                                   | 1,080,000.00            | 2007-08                            | COMMISSIONER OF SERVICE TAX                         |
|    |                          |              | GPF & OTHERS                               | GPF & OTHERS                                                                                                                                                                  | 2,637,000.00            | 2007-08                            | DOT-CELL/CBI                                        |
|    |                          | <b>TOTAL</b> |                                            |                                                                                                                                                                               | <b>242,778,000.00</b>   |                                    |                                                     |
| 14 | TELECOM FACTORY-KOLKATTA | KHARAGPUR    | CENTRAL EXCISE ACT, 1944                   | EXCISE DUTY                                                                                                                                                                   | 5,351,000.00            | OCT.00 TO JUNE. 02                 | CUSTOM EXCISE & SALES TAX APPELLATE TRIBUNAL        |
|    |                          | TF GOPALPUR  | CENTRAL EXCISE ACT, 1944                   | EXCISE DUTY                                                                                                                                                                   | 14,298,000.00           | -                                  | CESTAT                                              |
|    |                          |              | FINANCE ACT, 1994                          | SERVICE TAX                                                                                                                                                                   | 2,209,000.00            | -                                  | CESTAT                                              |
|    |                          | TF ALIPORE   | CENTRAL EXCISE ACT, 1944                   | EXCISE DUTY                                                                                                                                                                   | 19,798,000.00           | 2003-04 TO 2006-07                 | CESTAT                                              |
|    |                          |              | CENTRAL EXCISE ACT, 1944                   | EXCISE DUTY                                                                                                                                                                   | 825,000.00              | DEC.03                             | COMMISSIONER (APPEALS)                              |
|    |                          | <b>TOTAL</b> |                                            |                                                                                                                                                                               | <b>42,481,000.00</b>    |                                    |                                                     |

| S.NO. | CIRCLE NAME                 | SSA'S        | NAME OF STATUE              | NATURE OF DUES                  | AMOUNT (RS.)          | PERIOD TO WHICH THE AMOUNT RELATES | FORUM WHERE DISPUTES IS PENDING              |
|-------|-----------------------------|--------------|-----------------------------|---------------------------------|-----------------------|------------------------------------|----------------------------------------------|
| 15    | TELECOM FACTORY-<br>MUMBAI  |              | BOMBAY SALES TAX ACT        | BOMBAY SALES TAX                | 2,702,000.00          | 1989-90                            | DEPUTY COMMISSIONER (APPEALS)                |
|       |                             |              | BOMBAY SALES TAX ACT        | INTEREST                        | 973,000.00            | 1989-90                            | DEPUTY COMMISSIONER (APPEALS)                |
|       |                             |              | BOMBAY SALES TAX ACT        | PENALTY                         | 3,137,000.00          | 1989-90                            | DEPUTY COMMISSIONER (APPEALS)                |
|       |                             |              | BOMBAY SALES TAX ACT        | BOMBAY SALES TAX                | 21,442,000.00         | 1990-91                            | MAHARASHTA SALES TAX TRIBUNAL                |
|       |                             |              | BOMBAY SALES TAX ACT        | INTEREST                        | 77,094,000.00         | 1990-91                            | MAHARASHTA SALES TAX TRIBUNAL                |
|       |                             |              | BOMBAY SALES TAX ACT        | PENALTY                         | 200,000.00            | 1990-91                            | MAHARASHTA SALES TAX TRIBUNAL                |
|       |                             |              | BOMBAY SALES TAX ACT        | BOMBAY SALES TAX                | 17,678,000.00         | 1991-92                            | MAHARASHTA SALES TAX TRIBUNAL                |
|       |                             |              | BOMBAY SALES TAX ACT        | INTEREST                        | 60,131,000.00         | 1991-92                            | MAHARASHTA SALES TAX TRIBUNAL                |
|       |                             |              | BOMBAY SALES TAX ACT        | PENALTY                         | 200,000.00            | 1991-92                            | MAHARASHTA SALES TAX TRIBUNAL                |
|       |                             |              | BOMBAY SALES TAX ACT        | BOMBAY SALES TAX                | 22,659,000.00         | 1992-93                            | MAHARASHTA SALES TAX TRIBUNAL                |
|       |                             |              | BOMBAY SALES TAX ACT        | INTEREST                        | 62,086,000.00         | 1992-93                            | MAHARASHTA SALES TAX TRIBUNAL                |
|       |                             |              | BOMBAY SALES TAX ACT        | PENALTY                         | 20,000.00             | 1992-93                            | MAHARASHTA SALES TAX TRIBUNAL                |
|       |                             |              | BOMBAY SALES TAX ACT        | BOMBAY SALES TAX                | 9,256,000.00          | 1993-94                            | MAHARASHTA SALES TAX TRIBUNAL                |
|       |                             |              | BOMBAY SALES TAX ACT        | INTEREST                        | 4,262,000.00          | 1993-94                            | MAHARASHTA SALES TAX TRIBUNAL                |
|       |                             |              | BOMBAY SALES TAX ACT        | PENALTY                         | 18,680,000.00         | 1993-94                            | MAHARASHTA SALES TAX TRIBUNAL                |
|       |                             |              | BOMBAY SALES TAX ACT        | BOMBAY SALES TAX                | 10,180,000.00         | 1994-95                            | MAHARASHTA SALES TAX TRIBUNAL                |
|       |                             |              | BOMBAY SALES TAX ACT        | INTEREST                        | 23,356,000.00         | 1994-95                            | MAHARASHTA SALES TAX TRIBUNAL                |
|       |                             |              | BOMBAY SALES TAX ACT        | PENALTY                         | 22,000.00             | 1994-95                            | MAHARASHTA SALES TAX TRIBUNAL                |
|       |                             |              | BOMBAY SALES TAX ACT        | BOMBAY SALES TAX                | 5,425,000.00          | 1995-96                            | MAHARASHTA SALES TAX TRIBUNAL                |
|       |                             |              | BOMBAY SALES TAX ACT        | INTEREST                        | 12,326,000.00         | 1995-96                            | MAHARASHTA SALES TAX TRIBUNAL                |
|       |                             |              | BOMBAY SALES TAX ACT        | PENALTY                         | 10,000.00             | 1995-96                            | MAHARASHTA SALES TAX TRIBUNAL                |
|       |                             |              | BOMBAY SALES TAX ACT        | BOMBAY SALES TAX                | 663,000.00            | 1999-00                            | MAHARASHTA SALES TAX TRIBUNAL                |
|       |                             |              | BOMBAY SALES TAX ACT        | INTEREST                        | 8,000.00              | 1999-00                            | MAHARASHTA SALES TAX TRIBUNAL                |
|       |                             |              | BOMBAY SALES TAX ACT        | PENALTY                         | 17,000.00             | 1999-00                            | MAHARASHTA SALES TAX TRIBUNAL                |
|       |                             |              | BOMBAY SALES TAX ACT        | BOMBAY SALES TAX                | 604,000.00            | 2000-01                            | MAHARASHTA SALES TAX TRIBUNAL                |
|       |                             |              | BOMBAY SALES TAX ACT        | INTEREST                        | 225,000.00            | 2000-01                            | MAHARASHTA SALES TAX TRIBUNAL                |
|       |                             |              | BOMBAY SALES TAX ACT        | PENALTY                         | 3,000.00              | 2000-01                            | MAHARASHTA SALES TAX TRIBUNAL                |
|       |                             |              | CENTRAL SALES TAX ACT       | SALES TAX                       | 17,000.00             | 1989-90                            | DEPUTY COMMISSIONER (APPEALS)                |
|       |                             |              | CENTRAL SALES TAX ACT       | INTEREST                        | -                     | 1989-90                            | DEPUTY COMMISSIONER (APPEALS)                |
|       |                             |              | CENTRAL SALES TAX ACT       | PENALTY                         | 46,000.00             | 1989-90                            | DEPUTY COMMISSIONER (APPEALS)                |
|       |                             |              | CENTRAL SALES TAX ACT       | SALES TAX                       | 3,251,000.00          | 1996-97                            | MAHARASHTA SALES TAX TRIBUNAL                |
|       |                             |              | CENTRAL SALES TAX ACT       | INTEREST                        | 5,302,000.00          | 1996-97                            | MAHARASHTA SALES TAX TRIBUNAL                |
|       |                             |              | CENTRAL SALES TAX ACT       | PENALTY                         | 327,000.00            | 1996-97                            | MAHARASHTA SALES TAX TRIBUNAL                |
|       |                             |              | CENTRAL SALES TAX ACT       | SALES TAX                       | 2,858,000.00          | 1997-98                            | MAHARASHTA SALES TAX TRIBUNAL                |
|       |                             |              | CENTRAL SALES TAX ACT       | INTEREST                        | 3,990,000.00          | 1997-98                            | MAHARASHTA SALES TAX TRIBUNAL                |
|       |                             |              | CENTRAL SALES TAX ACT       | PENALTY                         | 287,000.00            | 1997-98                            | MAHARASHTA SALES TAX TRIBUNAL                |
|       |                             |              | CENTRAL SALES TAX ACT       | SALES TAX                       | 5,136,000.00          | 1998-99                            | MAHARASHTA SALES TAX TRIBUNAL                |
|       |                             |              | CENTRAL SALES TAX ACT       | INTEREST                        | 5,768,000.00          | 1998-99                            | MAHARASHTA SALES TAX TRIBUNAL                |
|       |                             |              | CENTRAL SALES TAX ACT       | PENALTY                         | 516,000.00            | 1998-99                            | MAHARASHTA SALES TAX TRIBUNAL                |
|       |                             | <b>TOTAL</b> |                             |                                 | <b>380,857,000.00</b> |                                    |                                              |
| 16    | TELECOM STORES-<br>CALCUTTA |              | CENTRAL SALES TAX ACT, 1956 | SALES TAX                       | 316,000.00            | 1989-90 TO 1993-94                 | HIGH COURT, KOLKATA                          |
|       |                             |              | CENTRAL EXCISE ACT, 1944    | EXCISE DUTY                     | 1,897,000.00          | 1995-96 TO 2000-01                 | HIGH COURT, KOLKATA                          |
|       |                             |              | KOLKATA PORT TRUST          | COMPENSATION FOR LEASEHOLD LAND | 4,178,000.00          | 2009-10 ONWARDS                    | KOPT                                         |
|       |                             |              | SALES TAX ACT               | SALES TAX                       | 138,397,000.00        | 1989-90                            | MAHARASHTRA SALES TAX TRIBUNAL               |
|       |                             | <b>TOTAL</b> |                             |                                 | <b>144,788,000.00</b> |                                    |                                              |
| 17    | HARYANA TELECOM             | AMBALA       | CENVAT CREDIT RULES, 2004   | CENVAT CREDIT                   | 4,595,000.00          | 04.09.2009                         | CESTAT, NEW DELHI                            |
|       |                             | ROHTAK       | CENVAT CREDIT RULES, 2004   | CENVAT CREDIT                   | 99,795,000.00         | JUN 06 TO AUG 07                   | CESTAT, NEW DELHI                            |
|       |                             | SONEPAT      | CENVAT CREDIT RULES, 2004   | CENVAT CREDIT                   | 3,751,000.00          | 20.07.2010                         | CESTAT, NEW DELHI                            |
|       |                             | JIND         | CENVAT CREDIT RULES, 2004   | CENVAT CREDIT                   | 2,269,000.00          | 20.04.2010                         | CENTRAL EXCISE, GURGOAN                      |
|       |                             | GURGAON      | SALES TAX ACT               | SALES TAX                       | 25,006,000.00         | 15.07.2010                         | PUNJAB AND HARYANA HIGH COURT, CHANDIGARH    |
|       |                             | <b>TOTAL</b> |                             |                                 | <b>135,416,000.00</b> |                                    |                                              |
| 18    | GMM CALCUTTA                |              | VAT                         | W.B.VAT                         | 3,120,295.00          | 2006-07                            | JOINT COMMISSIONER OF SALES TAX, GOVT. W.B.  |
|       | <b>TOTAL</b>                |              |                             |                                 | <b>3,120,295.00</b>   |                                    |                                              |
| 19    | ASSAM CIRCLE                | BONGAIGAON   | FINANCE ACT, 1994           | SERVICE TAX                     | 9,345,698.00          | JULY 94 TO MAR 04                  | CESTAT, KOLKATA                              |
|       |                             |              | FINANCE ACT, 1994           | INTEREST ON SERVICE TAX         | 6,794,198.00          | JULY 94 TO MAR 04                  | CESTAT, KOLKATA                              |
|       |                             |              | FINANCE ACT, 1994           | PENALTY ON SERVICE TAX          | 9,345,698.00          | JULY 94 TO MAR 04                  | CESTAT, KOLKATA                              |
|       |                             | NAGAON       | FINANCE ACT, 1994           | SERVICE TAX                     | 4,951,228.00          | JULY 94 TO SEP 04                  | CESTAT, KOLKATA                              |
|       |                             |              | FINANCE ACT, 1994           | INTEREST ON SERVICE TAX         | 510,066.00            | JULY 94 TO SEP 04                  | CESTAT, KOLKATA                              |
|       |                             |              | FINANCE ACT, 1994           | PENALTY ON SERVICE TAX          | 4,951,228.00          | JULY 94 TO SEP 04                  | CESTAT, KOLKATA                              |
|       |                             | KAMRUP       | FINANCE ACT, 1994           | SERVICE TAX                     | 6,420,567.00          | JUL 94 TO JUN 99                   | CESTAT, KOLKATA                              |
|       |                             |              | FINANCE ACT, 1994           | SERVICE TAX                     | 8,456,508.00          | JUL 99 TO AUG 03                   | CESTAT, KOLKATA                              |
|       |                             |              | FINANCE ACT, 1994           | INTEREST ON SERVICE TAX         | 2,528,256.00          | JUL 99 TO AUG 03                   | CESTAT, KOLKATA                              |
|       |                             | CMTS         | FINANCE ACT, 1994           | PENALTY ON SERVICE TAX          | 8,456,508.00          | JUL 99 TO AUG 03                   | CESTAT, KOLKATA                              |
|       |                             |              | FINANCE ACT, 1994           | INTEREST ON SERVICE TAX         | 1,935,110.00          | 2004-05                            | DEPUTY COMMISSIONER CENTRAL EXCISE, GUWAHATI |
|       |                             |              | FINANCE ACT, 1994           | INTEREST ON SERVICE TAX         | 1,922,867.00          | 2005-06                            | DEPUTY COMMISSIONER CENTRAL EXCISE, GUWAHATI |
|       |                             | TEZPUR       | FINANCE ACT, 1994           | INTEREST ON SERVICE TAX         | 9,473,442.00          | 2006-07                            | DEPUTY COMMISSIONER CENTRAL EXCISE, GUWAHATI |
|       |                             |              | FINANCE ACT, 1994           | SERVICE TAX                     | 161,711.00            | APR-04 TO SEP 07                   | CESTAT, KOLKATA                              |
|       |                             |              | FINANCE ACT, 1994           | PENALTY ON SERVICE TAX          | 161,711.00            | APR-04 TO SEP 07                   | CESTAT, KOLKATA                              |
|       |                             |              | FINANCE ACT, 1994           | CENVAT CREDIT                   | 253,607.00            | MAY 06 TO AUG 06                   | CESTAT, KOLKATA                              |
|       |                             |              | FINANCE ACT, 1994           | PENALTY ON CENVAT CREDIT        | 253,607.00            | MAY 06 TO AUG 06                   | CESTAT, KOLKATA                              |
|       |                             |              | FINANCE ACT, 1994           | INTEREST ON SERVICE TAX         | 2,738,500.00          | OCT 00 TO MAR 06                   | CESTAT, KOLKATA                              |
|       |                             | <b>TOTAL</b> |                             |                                 | <b>78,660,510.00</b>  |                                    |                                              |

| S.NO. | CIRCLE NAME            | SSA'S           | NAME OF STATUE                   | NATURE OF DUES          | AMOUNT (RS.)            | PERIOD TO WHICH THE AMOUNT RELATES | FORUM WHERE DISPUTES IS PENDING                                 |
|-------|------------------------|-----------------|----------------------------------|-------------------------|-------------------------|------------------------------------|-----------------------------------------------------------------|
| 20    | J & K TELECOM          |                 | J & K GENERAL SALES TAX ACT,1962 | SALES TAX               | 90,012,353.00           | 2004-05                            | COMMISSIONER OF SALES TAX , JAMMU                               |
|       |                        |                 |                                  | SALES TAX               | 50,192,935.00           | 2003-04                            | COMMISSIONER OF SALES TAX , JAMMU                               |
|       |                        |                 |                                  | SALES TAX               | 33,060,882.00           | 2002-03                            | COMMISSIONER OF SALES TAX , JAMMU                               |
|       | <b>TOTAL</b>           |                 |                                  |                         | <b>173,266,170.00</b>   |                                    |                                                                 |
| 21    | GUJARAT TELECOM        | GMTD,RAJKOT     | SERVICE TAX ACT                  | INTEREST & PENALTY      | 113,700,000.00          | MARCH,2006                         | CUSTOM,EXCISE & SERVICE TAX DEPTT., AHMEDABAD                   |
|       |                        | CMTS            | BOMBAY STAMP ACT                 | STAMP DUTY & PENALTY    | 47,200,000.00           | APRIL,2005                         | GUJARAT HIGH COURT.                                             |
|       |                        | PGMTD, BARODA   | SERVICE TAX ACT                  | TAX,INTEREST & PENALTY  | 40,200,000.00           | OCTOBER,2007                       | COD CLEARANCE IS AWAITED FOR APPEAL.                            |
|       |                        | GMTD, BHUJ      | EPF ACT,1952                     | BASIC & PENALTY         | 4,233,000.00            | FEBRUARY,2009                      | APPELATE TRIBUNAL OF EPF, NEW DELHI                             |
|       | <b>TOTAL</b>           |                 |                                  |                         | <b>205,333,000.00</b>   |                                    |                                                                 |
| 22    | ANDHRA PRADESH TELECOM |                 | APGST ACT                        | SALES TAX               | 446,345,000.00          | 2003-04                            | ANDHRA PRADESH, HIGH COURT                                      |
|       |                        |                 | APGST ACT                        | SALES TAX               | 434,279,000.00          | 2004-05                            | ANDHRA PRADESH, HIGH COURT                                      |
|       |                        |                 | APGST ACT                        | SALES TAX               | 733,111,000.00          | 2005-06                            | ANDHRA PRADESH, HIGH COURT                                      |
|       |                        |                 | APGST ACT                        | SALES TAX               | 599,344,000.00          | 2006-07                            | ANDHRA PRADESH, HIGH COURT                                      |
|       |                        |                 | APGST ACT                        | SALES TAX               | 524,132,000.00          | 2007-08                            | ANDHRA PRADESH, HIGH COURT                                      |
|       | <b>TOTAL</b>           |                 |                                  |                         | <b>2,737,211,000.00</b> |                                    |                                                                 |
| 23    | NORTH EASTERN REGION-I | AGARTALA        | FINANCE ACT, 1994                | SERVICE TAX             | 15,312,535.00           | 2002-05 TO 2007-08                 | COD CLEARANCE AWAITED                                           |
|       |                        | MEGHALAYA       | FINANCE ACT, 1994                | SERVICE TAX             | 5,319,510.00            | 2004-05                            | CESTAT E2B, KOLKATTA                                            |
|       | <b>TOTAL</b>           |                 |                                  |                         | <b>20,632,045.00</b>    |                                    |                                                                 |
| 24    | GMP DELHI              |                 | DELHI SALES TAX ACT              | L.S.T                   | 45,000.00               | 2001-02                            | ADDL. COMMISSIONER- II.                                         |
|       |                        |                 | CENTRAL SALES TAX ACT            | CENTRAL SALES TAX       | 2,242,000.00            | 2001-02                            | ADDL. COMMISSIONER- II.                                         |
|       | <b>TOTAL</b>           |                 |                                  |                         | <b>2,287,000.00</b>     |                                    |                                                                 |
| 25    | UP-EAST TELECOM        | TCD-1, KANPUR   | UP TRADE TAX ACT, 1948           | TRADE TAX               | 86,043.00               | 1987-88                            | HIGH COURT, ALLAHABAD                                           |
|       |                        |                 | UP TRADE TAX ACT, 1948           | TRADE TAX               | 191,290.00              | 1988-89                            | HIGH COURT, ALLAHABAD                                           |
|       |                        |                 | UP TRADE TAX ACT, 1948           | TRADE TAX               | 272,781.00              | 1989-90                            | HIGH COURT, ALLAHABAD                                           |
|       |                        | BALIYA TDM      | FINANCE ACT, 1994                | SERVICE TAX             | 11,477,883.00           | 2002-06                            | CESTAT, NEW DELHI                                               |
|       |                        | AZAMGARH GMTD   | UP TRADE TAX ACT, 1948           | ENTRY TAX               | 1,600,000.00            | 2004-05                            | HIGH COURT, ALLAHABAD                                           |
|       |                        | KANPUR GMTD     | FINANCE ACT, 1994                | SERVICE TAX             | 1,440,526.00            | 2008-09                            | CESTAT, NEW DELHI                                               |
|       |                        | VARANASI GMTD   | FINANCE ACT, 1994                | SERVICE TAX             | 11,001,248.00           | 2004-05                            | CESTAT, NEW DELHI                                               |
|       |                        | ALLAHABAD GMTD  | FINANCE ACT, 1994                | SERVICE TAX             | 76,318,155.00           | 2002-03                            | CESTAT, NEW DELHI                                               |
|       | <b>TOTAL</b>           |                 |                                  |                         | <b>102,387,926.00</b>   |                                    |                                                                 |
| 26    | MAHARASHTRA TELECOM    | AURANGABAD      | CENTRAL EXCISE ACT, 1944         | INTEREST                | 2,217,818.00            | 2005-06                            | CESTAT, MUMBAI                                                  |
|       |                        |                 | OCTROI                           | BANK GUARANTEE          | 11,434,456.00           | 2006-08                            | AURANGABAD MUNICIPAL CORP.                                      |
|       |                        | A O FINANCE     | SALES TAX                        | PURCHASE TAX            | 4,937,341.00            | 2007-08                            | SALES TAX APPELLATE TRIBUNAL                                    |
|       |                        | SANGLI          | FINANCE ACT, 1994                | INTEREST ON SERVICE TAX | 926,048.00              | 2000-01                            | CBEC ND                                                         |
|       |                        | RATANGIRI       | FINANCE ACT, 1994                | INTEREST ON SERVICE TAX | 3,837,281.00            | 2002                               | COMMISSIONER SERVICE TAX DEPT., PUNE                            |
|       |                        | CHANDRAPUR      | CENTRAL EXCISE ACT, 1944         | INTEREST ON SERVICE TAX | 178,153.00              | 2005                               | APPELLATE- HIGH COURT OF NAGPUR                                 |
|       |                        | KOLHAPUR        | FINANCE ACT, 1994                | SHORT PAID SERVICE TAX  | 21,946,018.00           | 1998-99 TO 2001                    | CESTAT, MUMBAI                                                  |
|       |                        |                 | FINANCE ACT, 1994                | INTEREST ON SERVICE TAX | 61,289.00               | 2002-03                            | CESTAT, MUMBAI                                                  |
|       |                        |                 | FINANCE ACT, 1994                | INTEREST ON SERVICE TAX | 796,557.00              | 1998-99                            | CESTAT, MUMBAI                                                  |
|       |                        | RAIGAD (PANVEL) | FINANCE ACT, 1994                | SHORT PAID SERVICE TAX  | 7,103,000.00            | 2004-05                            | THE COMMISSIONER (ADJ.) SERVICE TAX DEPT., BELAPUR, NAVI MUMBAI |
|       |                        | RAIGAD (PANVEL) | INCOME TAX ACT, 1961             | TDS                     | 39,375,000.00           | 2002-07                            | THE INCOME TAX OFFICER (TDS), PANVEL                            |
|       |                        | PUNE            | INCOME TAX ACT, 1961             | TDS                     | 54,963,399.00           | 2005-06 TO 2006-07                 | COMMISSIONER (APPEAL), PUNE                                     |
|       |                        | KALYAN          | INCOME TAX ACT, 1961             | TDS                     | 26,045,169.00           | 2009-10                            | ITAT, PUNE                                                      |
|       |                        | NANDED          | CENVAT CREDIT RULES, 2004        | INTEREST & PENALTY      | 2,536,074.00            | 2009-10                            | CESTAT, MUMBAI                                                  |
|       | <b>TOTAL</b>           |                 |                                  |                         | <b>176,357,603.00</b>   |                                    |                                                                 |

| S.NO. | CIRCLE NAME               | SSA'S | NAME OF STATUE           | NATURE OF DUES                      | AMOUNT (RS.)      | PERIOD TO WHICH THE AMOUNT RELATES                                        | FORUM WHERE DISPUTES IS PENDING                  |
|-------|---------------------------|-------|--------------------------|-------------------------------------|-------------------|---------------------------------------------------------------------------|--------------------------------------------------|
| 27    | MADHYA PRADESH TELECOM    |       | ENTRY TAX ACT            | ENTRY TAX                           | 8,312,573.00      | 1-10-2000 TO 13-6-2002                                                    | DY. COMMISSIONER OF COMMERCIAL TAX(APPEAL)       |
|       |                           |       | ENTRY TAX ACT            | ENTRY TAX                           | 4,125,000.00      | -                                                                         | DY. COMMISSIONER OF COMMERCIAL TAX(APPEAL)       |
|       |                           |       | ENTRY TAX ACT            | ENTRY TAX                           | 10,855,767.00     | 2004-05                                                                   | MPCT APPELLATE BOARD, BHOPAL                     |
|       |                           |       | ENTRY TAX ACT            | ENTRY TAX                           | 4,806,421.00      | 2006-07                                                                   | DY. COMMISSIONER OF COMMERCIAL TAX(APPEAL)       |
|       |                           |       | ENTRY TAX ACT            | ENTRY TAX                           | 9,333,794.00      | 2005-06                                                                   | DY. COMMISSIONER OF COMMERCIAL TAX(APPEAL)       |
|       |                           |       | ENTRY TAX ACT            | ENTRY TAX                           | 47,972,971.00     | 2001-02                                                                   | SUPREME COURT                                    |
|       |                           |       | ENTRY TAX ACT            | ENTRY TAX                           | 3,053,578.00      | 2003-04                                                                   | DY. COMMISSIONER OF COMMERCIAL TAX(APPEAL)       |
|       |                           |       | ENTRY TAX ACT            | ENTRY TAX                           | 51,105,888.00     | 2004-05                                                                   | DY. COMMISSIONER OF COMMERCIAL TAX(APPEAL)       |
|       |                           |       | ENTRY TAX IUC            | ENTRY TAX IUC                       | 4,241,229.00      | 2003-04                                                                   | MPCT APPELLATE BOARD, BHOPAL                     |
|       |                           |       | MP COMMERCIAL TAX        | MPCT                                | 5,173,250.00      | 1-10-2000 TO 13-6-2002                                                    | DY. COMMISSIONER OF COMMERCIAL TAX(APPEAL)       |
|       |                           |       | MP COMMERCIAL TAX        | MPCT                                | 2,166,500.00      | -                                                                         | DY. COMMISSIONER OF COMMERCIAL TAX(APPEAL)       |
|       |                           |       | MP COMMERCIAL TAX        | MPCT                                | 104,286,849.00    | 2004-05                                                                   | DY. COMMISSIONER OF COMMERCIAL TAX(APPEAL)       |
|       |                           |       | MP COMMERCIAL TAX        | MPCT                                | 2,899,907.00      | 2006-07                                                                   | DY. COMMISSIONER OF COMMERCIAL TAX(APPEAL)       |
|       |                           |       | MP COMMERCIAL TAX        | MPCT                                | 3,640,429.00      | 2005-06                                                                   | DY. COMMISSIONER OF COMMERCIAL TAX(APPEAL)       |
|       |                           |       | MP COMMERCIAL TAX        | MPCT                                | 93,858,164.00     | 2004-05                                                                   | DY. COMMISSIONER OF COMMERCIAL TAX(APPEAL)       |
|       |                           |       | MP COMMERCIAL TAX        | MPCT                                | 25,433,800.00     | 2003-04                                                                   | DY. COMMISSIONER OF COMMERCIAL TAX(APPEAL)       |
|       |                           |       | MP COMMERCIAL TAX        | MPCT IUC                            | 75,657,799.00     | 2003-04                                                                   | DY. COMMISSIONER OF COMMERCIAL TAX(APPEAL)       |
|       |                           |       | MP COMMERCIAL TAX        | MPCT                                | 25,717,724.00     | 2001-02                                                                   | SUPREME COURT                                    |
|       |                           |       | MP COMMERCIAL TAX        | MPCT                                | 17,868,093.00     | 2000-01                                                                   | HIGH COURT                                       |
|       |                           |       | VARIOUS STATUE           | SERVICE TAX, EPF ETC.               | 28,998,787.00     | VARIOUS YEARS                                                             | VARIOUS APPELLATE AUTHORITIES                    |
|       |                           |       | PROVIDENT FUND ACT       | EPF                                 | 12,147,138.00     | VARIOUS YEARS                                                             | APPELLATE TRIBUNAL                               |
|       |                           |       |                          |                                     | 541,655,661.00    |                                                                           |                                                  |
| 28    | CALCUTTA TELEPHONES       |       | FINANCE ACT, 1994        | SERVICE TAX                         | 310,300,000.00    | JULY 94 TO SEP 98                                                         | CESTAT/COMMISSIONER OF CENTRAL EXCISE-I          |
|       |                           |       | FINANCE ACT, 1994        | SERVICE TAX                         | 14,900,000.00     | OCT 00 TO SEP 03                                                          | CESTAT                                           |
|       |                           |       |                          |                                     | 325,200,000.00    |                                                                           |                                                  |
| 29    | TELECOM FACTORY- JABALPUR |       | CENTRAL EXCISE ACT, 1944 | EXCISE CASES                        | 51,355,000.00     | 2000-2001(POST DOT PERIOD), 2002-03, 2003-04, 2004-05, 2005-06 & 2006-07. | COMMISSIONER CENTRAL EXCISE, BHOPAL              |
|       |                           |       | CENTRAL EXCISE ACT, 1944 |                                     |                   |                                                                           |                                                  |
|       |                           |       | CENTRAL EXCISE ACT, 1944 |                                     |                   |                                                                           |                                                  |
|       |                           |       | CENTRAL EXCISE ACT, 1944 |                                     |                   |                                                                           |                                                  |
|       |                           |       | CENTRAL EXCISE ACT, 1944 | EXCISE CASES                        | 32,676,000.00     | 2003-04, 2004-05, 2005-06 & 2006-07, 2007-08 & 2008-09.                   | ADDITIONAL COMMISSIONER CENTRAL EXCISE, BHOPAL   |
|       |                           |       | CENTRAL EXCISE ACT, 1944 | EXCISE CASES                        | 679,000.00        | 2006-07, 2007-08 & 2008-09.                                               | ADDITIONAL COMMISSIONER CENTRAL EXCISE, JABALPUR |
|       |                           |       | CENTRAL SALES TAX ACT    | SALES TAX                           | 71,450,000.00     | 2003-04, 2004-05 & 2005-06                                                | MP COMMERCIAL TAX APPELLATE TRIBUNAL/BOARD       |
|       |                           |       | CENTRAL SALES TAX ACT    | SALES TAX                           | 36,357,000.00     | 2002-03                                                                   | ADDITIONAL COMMISSIONER COMMERCIAL TAX, BHOPAL   |
|       |                           |       | CENTRAL SALES TAX ACT    | SALES TAX                           | 54,160,000.00     | 2006-07                                                                   | DEPUTY COMMISSIONER COMMERCIAL TAX, JABALPUR     |
|       |                           |       | CENTRAL SALES TAX ACT    | SALES TAX                           | 28,627,000.00     | 2002-03, 2003-04, 2004-05, 2005-06 & 2006-07.                             | ASSISTANT COMMISSIONER COMMERCIAL TAX, JABALPUR  |
|       |                           |       |                          | ENTRY TAX                           | 358,000.00        | 2002-03, 2003-04 & 2004-05.                                               | ADDITIONAL COMMISSIONER COMMERCIAL TAX, BHOPAL   |
|       |                           |       |                          | ENTRY TAX                           |                   |                                                                           |                                                  |
|       |                           |       |                          | ENTRY TAX                           | 901,000.00        | 2002-03, 2003-04, 2004-05, 2005-06 & 2006-07.                             | ASSITANT COMMISSIONER COMMERCIAL TAX, JABALPUR   |
|       |                           |       |                          | ENTRY TAX                           |                   |                                                                           |                                                  |
|       |                           |       |                          | VAT                                 | 2,013,000.00      | 2002-03, 2003-04, 2005-06 & 2006-07.                                      | DEPUTY COMMISSIONER COMMERCIAL TAX, JABALPUR     |
|       |                           |       | FINANCE ACT, 1994        | SERVICE TAX                         | 1,300,000.00      | 2003-04, 2004-05 & 2005-06.                                               | CESTAT                                           |
|       |                           |       |                          |                                     | 279,876,000.00    |                                                                           |                                                  |
| 30    | ORISSA CIRCLE             |       | CENTRAL EXCISE ACT, 1944 | SERVICE TAX                         | 273,376.00        | 2005-06                                                                   | CUSTOM,EXCISE & SERVICE TAX APPELATE TRIBUNAL    |
|       |                           |       | CENTRAL EXCISE ACT, 1944 | SERVICE TAX                         | 11,412,210.00     | 2006-07                                                                   | CUSTOM,EXCISE & SERVICE TAX APPELATE TRIBUNAL    |
|       |                           |       | CENTRAL EXCISE ACT, 1944 | SERVICE TAX                         | 162,305,918.00    | 2007-08                                                                   | CUSTOM,EXCISE & SERVICE TAX APPELATE TRIBUNAL    |
|       |                           |       | CENTRAL EXCISE ACT, 1944 | SERVICE TAX                         | 1,417,579.00      | 2008-09                                                                   | CUSTOM,EXCISE & SERVICE TAX APPELATE TRIBUNAL    |
|       |                           |       | SALES TAX ACT            | SALES TAX                           | 975,300.00        | 1998-99                                                                   | SALES TAX TRIBUNAL,ORISSA, CUTTACK               |
|       |                           |       | SALES TAX ACT            | SALES TAX                           | 1,273,386.00      | 1999-00                                                                   | SALES TAX TRIBUNAL,ORISSA, CUTTACK               |
|       |                           |       | SALES TAX ACT            | SALES TAX                           | 2,086,744.00      | 2000-01                                                                   | SALES TAX TRIBUNAL,ORISSA, CUTTACK               |
|       |                           |       | SALES TAX ACT            | SALES TAX                           | 2,845,484.00      | 2001-02                                                                   | SALES TAX TRIBUNAL,ORISSA, CUTTACK               |
|       |                           |       | SALES TAX ACT            | SALES TAX                           | 3,405,934.00      | 2002-03                                                                   | SALES TAX TRIBUNAL,ORISSA, CUTTACK               |
|       |                           |       | SALES TAX ACT            | SALES TAX                           | 3,645,528.00      | 2003-04                                                                   | SALES TAX TRIBUNAL,ORISSA, CUTTACK               |
|       |                           |       | SALES TAX ACT            | SALES TAX                           | 72,679,206.00     | 2006-07                                                                   | HIGH COURT, CUTTACK                              |
|       |                           |       | SALES TAX ACT            | SALES TAX                           | 218,382,685.00    | 2007-08                                                                   | SUPREME COURT OF INDIA                           |
|       |                           |       |                          |                                     | 480,703,350.00    |                                                                           |                                                  |
|       |                           |       |                          |                                     |                   |                                                                           |                                                  |
|       |                           |       |                          |                                     |                   |                                                                           |                                                  |
| 31    | CORPORATE OFFICE          |       | INCOME TAX ACT, 1961     | REASSESSMENT U/S 147                | 3,695,900,000.00  | 2001-02                                                                   | HIGH COURT                                       |
|       |                           |       | INCOME TAX ACT, 1961     | ASSESSMENT U/S 143 (3)              | 14,773,600,000.00 | 2003-04                                                                   | ITAT                                             |
|       |                           |       | INCOME TAX ACT, 1961     | ASSESSMENT U/S 263/143 (3)          | 9,130,018,194.00  | 2004-05                                                                   | ITAT                                             |
|       |                           |       | INCOME TAX ACT, 1961     | PENALTY PROCEEDINGS U/S 271 (1)( C) | 10,658,913,106.00 | 2005-06                                                                   | CIT(A)                                           |
|       |                           |       | PROPERTY TAX             | PROPERTY TAX                        | 124,344,235.00    | 2007-08 & 2008-09                                                         | HIGH COURT                                       |
|       |                           |       | PROPERTY TAX             | PROPERTY TAX                        | 11,777,204.00     | 2009-2010                                                                 | NDMC                                             |
|       |                           |       |                          |                                     | 38,394,552,739.00 |                                                                           |                                                  |
|       | GRAND TOTAL               |       |                          |                                     | 47,476,643,290.00 |                                                                           |                                                  |

1)In many circles, Service Tax on Goods Transport Agency is pending, quantum unascertained.

2) In many circles, Service Tax receivable/payable/CENVAT is under reconciliation, quantum unascertained.