

WEALTH TAX
आयकर विभाग
INCOME TAX DEPARTMENT

M/s.M&N Associates

1985-86

1. निर्धारित का नाम Name of assessee
2. पता Address Begumpet, Hyderabad-500016
3. स्था. ले. सं./सा. घु. रं सं. P.A. N./G. I. R. No. M-622/AC 1 (2)
4. जिला/बार्ड/सर्कल District/Ward/Circle AC 1 (2)/HYD
5. हैसियत Status A.O.P. (TRUST)
(क) यदि हि० अ० कु० है तो क्या कर की उच्च दर लागू होती है?
(a) If HUF, is higher rate of tax applicable?
(ख) यदि कम्पनी है तो
(b) If company, whether
(i) देशी/अन्य Domestic/Others
(ii) जनता का पर्याप्त रूप से हितबद्ध/जनता का पर्याप्त रूप से हितबद्ध नहीं
Public substantially interested/Public not substantially interested.
(iii) औद्योगिक/गैर औद्योगिक Industrial/Non-industrial
(iv) धारा 108/धारा 108 से भिन्न Section 108/other than section 108
6. निर्धारण वर्ष Assessment year
7. क्या निवासी/निवासी किन्तु मामूली तौर पर निवासी नहीं/अनिवासी
Whether Resident/Resident but not Ordinarily resident/Non-resident. Resident
8. लेखा विधि Method of accounting -
9. पूर्व वर्ष Previous year. 31/07/1984
10. कारबार/कारबारों की प्रकृति Nature of Business(es) -
11. सुनवाई की तारीख/तारीखें Date(s) of hearing -
12. आदेश की तारीख Date of order 31/03/1992
13. किस धारा तथा उपधारा के अन्तर्गत निर्धारण किया गया Section and sub-section under which the assessment is made.

16 (5)

निर्धारण आदेश
ASSESSMENT ORDER

Notice U/S 17(1) was issued on 27/03/89 and served on the assessee on 15/06/89. In response to notice Shri Ajay Mehta CA appeared on behalf of the assessee on 26/03/92 and filed a letter dated 26/03/92.

As per the letter the assessee Trust has negative wealth as per Balance Sheet already filed alongwith the I.T. Returns for relevant years. However no returns was filed by the assessee hence the assessment is completed ex-parte, on merits.

P.T.O.

In view of the information available the net taxable wealth is computed as under.

Net taxable wealth : NIL

closed as 'ND' :

Yeshwant U. Chavan

(Yeshwant U. Chavan)
Asst. Commissioner of Incometax,
Circle 1 (2) :: Hyderabad.

Copy to the assessee.

52. Notice U/s 17(1a) of W.Pact

आई.टी.एन.एन-34
ITNS-34

आयकर अधिनियम, 1961 की धारा 148 के अधीन सूचना
Notice under Section 148 of the Income Tax Act, 1961

स्वाधी सेवा सं०.....
P. A. N..... M. 622

..... का कार्यालय
Office of the.....

सेवा में,
To.

तारीख.....
Date..... 27-3-89

M/S. M. L. M. Associates
1-10-72/2/3
Mode Buildings Begumpet Sec' Bad

चूंकि मेरे पास ऐसा विश्वास करने का कारण है कि निर्धारण वर्ष 19... 85... 19... 86... के लिए कर से प्रभात
भागी आय को आय जिसके सम्बन्ध में आप पर आयकर निर्धारित किया जाना है आयकर अधिनियम, 1961 की धारा 147 के भाग्य के अनुसार निर्धारण से छूट गई है।

Whereas I have reason to believe that your income
the income of in respect of which you are assessable
chargeable to tax for the assessment year 19..... 19..... has escaped assessment within the meaning of Section 147
of the Income-tax Act, 1961. 17 n.w.s 21(A) of W.Pact

इसलिए मैं उपर निर्धारण वर्ष की आय को निर्धारण/ पुनः निर्धारण करने का प्रस्ताव करता हूँ और इसके द्वारा आपसे अपेक्षा करता हूँ कि इस सूचना के तामिल होने की तारीख से 30 दिनों के अन्दर उपर निर्धारण वर्ष की निर्धारण योग्य अपनी आय/ हानि/अवलयण भोक/पुनः संगणित की आय, जिसके सम्बन्ध में आयकर निर्धारण किया जाता है, कि विवरणी निर्धारित फार्म में प्रस्तुत करे।

I, therefore, propose to assess/re-assess the income
re-compute loss/depreciation allowance for the said assessment year and I hereby require
you to deliver to me within 30 days from the date of service of this notice, a return in the prescribed
form of your income
the income of in respect of which you are assessable for the said assessment year.

यह सूचना आयकर आवृत्तन...../केन्द्रीय प्रत्यक्ष कर बोर्ड से आवश्यक समाधान प्राप्त करके जारी की गई है।
This notice is being issued after obtaining the necessary satisfaction of the Commissioner of Income-tax.....
/the Central Board of Direct Taxes.



Handwritten signature and initials.

(अधिकारी के हस्ताक्षर)
(Signature of Office) - h b
नाम ASSISTANT COMMISSIONER
पद CIRCLE-I (4), HYDERABAD.
Designation.....

P. T. O.
804070

नोट : 1. यदि आपको विवरणी फार्म भरने में कोई कठिनाई हो या आप अपनी आयकर दायिता से सम्बन्धित किसी किस्म का स्पष्टीकरण चाहते हो तो कृपया इनसे संपर्क स्थापित करें :—

जन सम्पर्क अधिकारी
आयकर अधिकारी (मुख्यालय)
आयकर अधिकारी वार्ड/सर्कल
निरीक्षीय सहायक आयकर आयुक्त सर्कल

Note : 1. If you feel any difficulty in the matter of filling in the return form or desire clarification on any other matter pertaining to your income-tax liability, you may please contact the :

Public Relations Officer
Income-tax Officer, (Headquarters)
Income-tax Officer, Ward/Circle
I. A. C. Circle

2. कम्पनीयों के लिए निर्धारित फार्म, फॉर्म नं० 1 है।

कम्पनीयों से सिवा अन्य निर्धारितियों के मामले में निर्धारित फार्म साधारणतया फार्म सं० 2 है। यदि 'वेतनों', 'प्रतिभूतियों पर व्याज' और 'अन्य स्त्रोतों से आय' में से किसी एक शीर्ष या एक से अधिक शीर्षों के अधिन प्रभाष्य आय से मित्त चोपित की जाने वाली क्वोर कोई अन्य न हो, यदि वह फर्मों, व्यक्तियों के संघन या व्यष्टियों के निकायों के सेवकों तक ही सीमित हो अथवा जो 'गृह सम्पत्ति से आय' या / और 'पूजी अम्लान', शीर्ष के अधिन प्रभाष्य ही, तो ऐसी दशा में यदि वह चाहे तो फार्म संख्या 3 में अपनी विवरणी दे सकता है।

एक सादा फार्म संख्या..... इसके साथ संलग्न है। यदि यह आपके लिए उपयुक्त न ही तो आप आयकर अधिकारी से इसके बहल कर उपयुक्त फार्म ले सकते हैं।

2. The prescribed form in the case of Companies is Form No. 1.

In the case of assessee other than companies the prescribed form is ordinarily form No. 2. However, if the assessee has no income to declare other than what is chargeable under one or more of the heads, "Salaries", "Interest on securities" and "Income from other sources", confined shares from firms, association of persons, or bodies of individuals or is chargeable under the head "Income from house property" or/and "Capital gains", he may furnish the return in Form No. 3.

A blank form No..... is enclosed herewith. If this is not suitable to your case you may exchange it for the appropriate form from the Income-tax Officer.

To assess the residue corpus assessable U/S 21(IA) of the act in respect of the residue corpus relating to M & M associates trust for the A.Y. 19.

INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCH: "B"

Before Shri A.Venku Reddy and Shri P.Pradhan

IT Nos.1803 & 1804/Hyd/1991
(Assessment Years: 1984-85 & 1985-86)

M/s. M & M Associates,
Secunderabad.

-vs-

The Asst.CIT.1(2),
Hyderabad.

(Appellant)

(Respondent)

Appellant by : None.
Respondent by : Shri K.Jagadeeswara Rao.

-: ORDER :-

PER SHRI P.PRADHAN, AM:

By petition dated 11th November, 1995, the assessee requests to withdraw these appeals. Necessary permission is granted and the appeals are hereby dismissed as withdrawn.

(A.Venku Reddy)
Judicial Member

(P.Pradhan)
Accountant Member

Dated: 20-11-1995.

Copy forwarded to:

1. M/s.M & M Associates, 5.4.187/3 & 4, Soham Mansion, M.G.Road, Secunderabad-500 003.
2. The Asst. CIT. 1(2), Hyderabad.
3. The CIT. Hyderabad.
4. The CIT(A) Hyderabad.
5. The FR. ITAT. Hyderabad

bm

CERTIFIED TRUE COPY
Assistant Registrar
Income Tax Appellate Tribunal
Hyderabad Bench
Hyderabad.

[Vide rule 47 (1) of the Income-tax Rules, 1962]
 FORM OF APPEAL TO THE APPELLATE TRIBUNAL

In the Income-tax Appellate Tribunal... ..

*Appeal No. of 19... .. 19..... ..

M/s. M & M Associates, 5-4-187/3 & 4,

Karbala Maidan, Secunderabad ...Appellant

Versus

Income-tax, Officer, I-Ward, Circle-III,

Hyderabad.

...Respondent

1. The State in which the assessment was made. **Andhra Pradesh**
2. Section under which the order appealed against was passed. **250**
3. †Assessment year in connection with which the appeal is preferred. **1985-86**
- 3A. Total income declared by the assessee for the assessment year referred to in item 3. **Rs. (-) 7,25,730/-**
- 3B. Total income as computed by the Income-tax Officer for the assessment year referred to in item 3. **Rs. (-) 80,420/-**
4. **The Income-tax Officer passing the original order. **Income-tax Officer,
I-Ward, Circle-III, Hyderabad.**
5. **Section of the Income-tax Act, 1961, under which the I. T. O. passed the order. **Sec. 144**
6. **The Appellate Assistant Commissioner/Commissioner (Appeals) passing the order under section 131 (2)/154/250/271/271A/272A. **Commissioner of Income-tax,
(Appeals)-III, Hyderabad.**
7. **The Inspecting Assistant Commissioner passing the order under section 154/274 (2). **N.A.**
8. **The Commissioner passing the order under section 154/250/263/271/271A/272A/285A. **N.A.**
9. Date of communication of the order appealed against. **24-08-1991.**
10. Address to which notices may be sent to the Appellant. **Sri Anilkumar B. Vithlani,
Chartered Accountant, 15-1-537/6
Siddiamber Bazar, Hyderabad.**
11. Address to which notices may be sent to the respondent. **The Income-tax Officer,
I-Ward, Circle-III, Hyderabad.**
12. Date on which the return of income, if any, for the assessment year referred to in item 3 was filed. **26-03-87**
13. Date on which the assessee was served with a notice, if any, calling upon him to file the return for the assessment year referred to in item 3. **N.A.**
14. ‡Relief claimed in appeal. **VIDE GROUNDS OF APPEAL**

Sri Anilkumar B. Vithlani,
Chartered Accountant,
15-1-537/6, Siddiamber Bazar,
HYDERABAD.

‡GROUNDS OF APPEAL

- VIDE ANNEXURE -

.....
 Signature
 (Authorised representative, if any).

.....
 (Signature)
 (Appellant)

VERIFICATION

....., Pr. M/s. M & M Associates, the appellant, do hereby declare that what is stated above is true to the best of my information and belief.

Verified today the day of 19.....

.....
 (Signature)
 Signature (Appellant)

NOTES :-1. The memorandum of appeal must be in triplicate and should be accompanied by two copies (at least one of which should be a certified copy) of the order appealed against and two copies of the relevant order of the Income-tax Officer.

2. The memorandum of appeal in the case of an appeal by an assessee under section 253 (1) of the Act must be accompanied by a fee specified below :-

- | | |
|--|-------------|
| (a) in a case where the assessment proceedings were initiated before the 1st day of April, 1971 | ...Rs. 100; |
| (b) in a case where the assessment proceedings were initiated after the 31st day of March, 1971 but before the 1st day of June, 1981 | ...Rs. 125; |
| (c) in any other case | ...Rs. 200. |

For the purpose of this Note, the assessment proceedings shall be deemed to have been initiated on the date referred to in item 12 or item 13, whichever is earlier. It is suggested that the fee should be credited in a branch of the authorised bank or a branch of the State Bank of India or a branch of the Reserve Bank of India after obtaining a challan from the Income-tax Officer and the triplicate challan sent to the Appellate Tribunal with the memorandum of appeal. The Appellate Tribunal will not accept cheques, drafts, hundies or other negotiable instruments.

3. The memorandum of appeal should be written in English or, if the appeal is filed in a Bench located in any such State as is for the time being notified by the President of the Appellate Tribunal for the purposes of rule 5A of the Income-tax (Appellate Tribunal) Rules, 1963, then, at the option of the appellant, in Hindi, and should set forth, concisely and under distinct heads, the grounds of appeal without any argument or narrative and such grounds should be numbered consecutively.

4. *The number and year of appeal will be filled in the office of the Appellate Tribunal.

5. †This column is not to be filled in where the appeal relates to any tax deducted under section 195(1).

6. **Delete the inapplicable columns.

7. ‡If the space permitted is found insufficient, separate enclosures may be used for the purpose.

M/S. M & M ASSOCIATES,
5-4-187/3 & 4, Karbala Maidan,
S E C U N D E R A B A D.

Assessment Year 1985-86

APPEAL AGAINST THE ORDER OF C.I.T. (APPEALS)-III,
DATED ~~22~~ 12-06-91 FOR THE ASSESSMENT YEAR 1985-86.

- - -

GROUNDS OF APPEAL

1. The order of the C.I.T. (Appeals)-III, Hyderabad is contrary to the facts of the case and law.
2. The Learned C.I.T. (Appeals) erred in upholding the disallowance of interest of Rs. 7,053/- paid to Shri Satish Modi by the appellant.
3. The Learned C.I.T. (Appeals) failed to notice that interest was paid by the appellant on the amounts borrowed for the purpose of its business and was an admissible expenditure.
4. The Learned C.I.T. (Appeals) ought to have appreciated that the Assessing Officer failed to take note of the material before him on record while disallowing the interest payment.
5. The Learned C.I.T. (Appeals) ought to have considered the material placed before him during the appeal and further information furnished by the appellant in letter dated 12-06-91 and arrived at a fair assessment.
6. The Learned C.I.T. (Appeals) ought to have noticed that even an exparte order ought to have been framed judiciously having regard to the material on record.

For these and other grounds that the appellant may urge at the time of hearing, the order of the C.I.T. (Appeals) may be set aside and interest payment of Rs. 7,053/- allowed.

Satish Modi
(APPELLANT)

Place: Hyderabad

Date : 01-10-1991.

M/s. M & M Associates,
5-4-187/364, Karbala Maidan,
Secunderabad.

APPELLANT

Assessment Year

1985-86

Order appealed against

Order made u/s.144.

. . .

BRIEF FACTS OF THE CASE

The appellant is a private determined trust and is a partner in the partnership firm M/s. Modi Builders. Return of income is filed taking the share income from the partnership firm as per the return filed in case of the firm. Amount borrowed in the earlier year and utilised for investment in the partnership firm is carried over from year to year. Interest is paid on the loan. The interest paid is claimed as an expenditure.

Return filed by the appellant is under the Amnesty Scheme and as such the assessment is to be completed accordingly. There is no new feature in the appellants case for the year under consideration. Details called for during the course of the assessment proceedings have been filed.

GROUND OF APPEAL

1. The order of the Income-tax Officer in so far as it is against the appellant is contrary to the facts and law.
2. The return filed by the appellant is under Amnesty Scheme and as all the conditions are fulfilled, the assurances given by the Central Board of Direct Taxes in this respect are to be extended to the appellant.
3. The Income-tax Officer is not justified in dis-allowing interest of Rs.7,053/- paid to loan creditor.
4. Any other ground or grounds of appeal that may be submitted at the time of hearing.

25

Satish Modi
APPELLANT.

आयकर विभाग

Dt. 25--3--1988

INCOME-TAX DEPARTMENT

जिला/District

1. कर निर्धारण वर्ष
Year of Assessment 1985-86
2. निर्धारित का नाम (पूरा पता सहित)
Name of Assessee (with complete address) M/s. M & N. Associates,
5-4-187/3 & 4, Karbala maidan,
Secunderabad.
3. स्थिति
Status* AOP (TRUST)
4. क्या—निवासी परन्तु साधारणतः निवासी नहीं
अनिवासी
निवासी
Whether—Resident
Resident but not ordinarily resident
Non-resident Resident.
5. लेखा-विधि
Method of accounting
6. लेखा अवधि (आय स्रोत के लिए इसे अलग दिखाएं)
Accounting period (to be shown separately
for source of income) 31--7--1984
7. किस धारा और उप-धारा के अधीन कर निर्धारण किया गया
Section and Sub-section under which the
assessment is made. 144

कर निर्धारण आदेश

ASSESSMENT ORDER

The assessee has filed its return of income for the asst. year 1985-86 admitting loss of Rs. 7,25,730 under the Amnesty Scheme. Under the Amnesty Scheme ~~xxx25x730~~ only returns of income can be filed and not return of losses. Therefore this case do not come under Amnesty Scheme. The assessment for 1985-86 is a time barring assessment. The assessee has claimed net loss of Rs. 7,25,730/- in the statement and apportioned among the beneficiaries. The case was posted for ~~the~~ hearing on 18-6-1987 and then on 5-8-87. Subsequently, the case was

pto

*क्या व्यक्ति, अविभक्त हिन्दू परिवार, कम्पनी, स्थानीय प्राधिकार, रजिस्ट्रीकृत या अरजिस्ट्रीकृत फर्म, व्यक्तियों की संख्या व्यक्तियों का निकाय।

*Whether individual Hindu undivided family, company, local authority, registered or unregistered firm, association of persons body of individuals.

posted for hearing on 18-9-1987, 28-9-1987 and 30-11-1987. There being no response on all the dates of hearing, finally by way of offering a last opportunity, by this Office letter dt. 12-2-1988 the assessee as well as the assessee's representative were intimated that the case stands posted finally for hearing on 24--3--1988 at 10 A.M. It was also informed that in case the assessee fails to appear on that date and the time, the assessment will be completed Exparte u/s 144. As usual there was no response on the date of hearing. Therefore, the time ~~xxxx~~ barring assessment is completed u/s 144 as there were no responses from the assessee.

Share income from u/s. Modi Builders,
1-10-72/2/3, Begumpet, Secunderabad
as per asst. order dt: 7--3--1988. (95%)

80,420

The interest paid to Satis Modi of
Rs.7053/- is disallowed in the absence of
any details.

Declared as N.A. for 1985-86.

Apportionment.

		INCOME
1. Schari	25%	20,100
2. Sourabh.	25%	20,100
3. Roopesh.	6.25%	5,026
4. Devanshi.	6.25%	5,026
5. Priti.	6.25%	5,026
6. Nirimita	6.25%	5,026
7. Rikesh	12.50%	10,050
8. Hiral.	12.50%	10,050

		80,420

(S. Kulandaivelu)
Income tax Officer, I Ward, Cir-III,
Hyderabad.

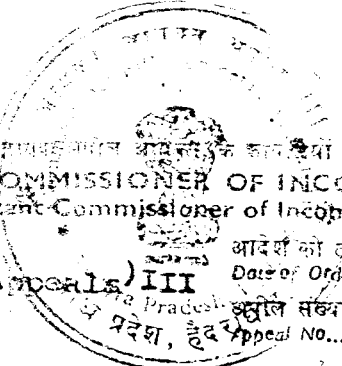
Copy to the assessee.

22/8/91

Form No. 35,
F. N. 5-55.

आयकर आदेश (अपील) / आयकर आदेश (अपील) के विरुद्ध
IN THE OFFICE OF THE COMMISSIONER OF INCOME-TAX
(Appeals)/Appellate Assistant Commissioner of Income-tax

Shri J.G. PENDSE, IRS
Commissioner of Income-tax (Appeals) III
Andhra Pradesh:Hyderabad



आदेश की तारीख **12-6-1991**
 Date of Order.....
 श्रेणी संख्या **(% 93 & 94/III.I/CIT(A)III**
 Appeal No..... **88-89**

.....में आयकर अधिकारी के आदेश के विरुद्धको हाजर किया गया।
 Instituted on the.....**Shri S. Kulandaivelu, ITO, I Ward, CIT-III, Hyd**.....
 Commissioner of Income-tax, Officer/Inspecting Assistant

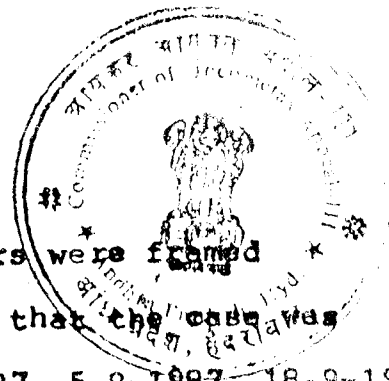
(1) कर निर्धारण वर्ष Assessment year	1984-85	1985-85
(2) अपीलार्थी का नाम Name of Appellate	M/s M and M Associates, 5-4-187/364, Karbala Maidan, Secunderabad	
(3) आय जिस पर कर निर्धारण किया गया है Income assessed		
(4) मांगा गया कर- Income-tax - Super tax	अधिकार शक्ति/जमाना Rs.(-) 1,36,000	(-) 80,420/-
Penalty/..... Demanded.	N.A.	(-) 80,420/- N.A.
(5) धारा जिसके अधीन आदेश जिसके विरुद्ध अपील की गई है पास किया गया या Section under which order appealed against was passed	144	144

सुनवाई की तारीख
 Date of hearing.....**12-6-1991**.....
 अपीलार्थी की ओर से उपस्थित
 Present for Appellant...**Shri Anil Kumar B. Vithalani, FCA**
 विभाग की ओर से उपस्थित
 Present for Appellant Department

अपील आदेश और विनिश्चय के आधार
APPELLATE ORDER AND GROUND OF DECISION

आमाहमूदेक-217 सिविल/80-81-मासमुदेक-(सी-147)-4-4-81-2,400,000।
 MGIPC-217 CIVIL/80-81-GIPC-(C-147)-4-4-81-2,400,000.

ITA Nos. 93 & 94/III.I/CIT(A)III/88-89



The assessments for both these years were framed ex-parte. The assessing officer observed that the case was posted for hearing for 1984-85 on 18-6-1987, 5-8-1987, 18-9-1987, 28-9-1987 and 30-11-1987 and for 1985-86 on 5-8-1987, 18-6-1987, 18-9-1987 and 30-11-1987. There was no response on the dates of hearing. Finally for both the years together the date of hearing was fixed on 24-3-1988 and there was no response. Accordingly, the assessing officer proceeded to frame the assessments u/s 144.

2. The sources of income of the appellant is share income from M/s Modi Builders. The assessing officer adopted the same as per the assessment order of the firm. The only grievance of the appellant is disallowance of interest paid to Sri Satish Modi of Rs. 6,172 for the a.y. 1984-85 and Rs.7053/- for the a.y. 1985-86. The appellant stated that the interest was paid to Shri Satish modi who also happens to be the only other partner of M/s Modi Builders where the appellant had 95% share. The P & L Account shows that these interests was only debited to it. The liabilities and assets for both the years as filed are reproduced below:-

BALANCE SHEET AS on 31-7-1983

<u>LIABILITIES</u>		<u>ASSETS</u>	
Capital Fund	Rs. 3,000-00	Firm Tax	378-10
M/s Modi Builders	8,75,446-47	Beneficiaries acc-	
Shri Satish Modi	40,460-00	counts	9,18,528-37
	-----		-----
	9,18,906-47		9,18,906-47
	-----		-----

BALANCE SHEET AS on 31-7-1984

Capital Fund	3,000-00	Firm Tax	378-10
M/s Modi Builders	15,94,116-84	Beneficiaries	
Shri Satish Modi	47,523-30	Accounts	16,40,262-04
	-----		-----
	16,44,640-14		16,44,640-14
	-----		-----

ITA Nos. 93 & 94/III.I/CIT(A)III/88-89

Irrespective of the merits of the appellant's case, several things would require to be considered by the assessing officer framing the assessments. It is very ~~unusual~~ unusual that on a capital fund of Rs. 3,000/-, the appellant incurred a loss of over Rs. 7,25,000/- for the a.y. 1985-86 and Rs. 7,84 lakhs in 1984-85. The appellant had also borrowed from his associate Shri Satish Modi who incidentally the only partner in M/s Modi Builders besides the appellant. Under these circumstances, I hold that the assessing officer was justified in disallowing the interest paid to Shri Satish Modi while framing the assessments u/s 144. I do not see any interference is called for at the appellate stage for disallowance of interest of Rs. 6,172 and Rs. 7,153/- for the a.y.s. 1984-85 and 1985-86 respectively.

3. In the result, the appeals are dismissed.

SA/-

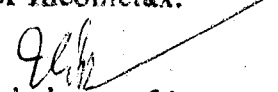
(J.G. PENDSE)

Commissioner of Incometax (Appeals) III
Andhra Pradesh, Hyderabad

Certified copy

Copy of the Order Forwarded to

1. Appellant with D. N.
2. I.T.O. with records
3. CIT. A.P. Hyderabad
4. IAC. of Incometax.


Commissioner of Income Tax
(APPEALS) III,
HYDERABAD

चालान नं०
CHALLAN No. 11

(कम्पनी से भिन्न निर्धारितियों के लिए)
(FOR NON-COMPANY ASSESSEES)

तृतीय प्रतिपत्र
3rd Counterfoil
(करदाता के निजी
प्रयोग के लिए)
(For the taxpayer to
be retained by him)

आयकर
Income Tax

योग कर से भिन्न
आय पर कर
021-Taxes on income
other than
Corporation Tax

स्वयं निर्धारण कर
~~SELF-ASSESSMENT TAX~~
TRIBUNAL FEES

नोट:— प्रत्येक प्रतिपत्र
को सही और
पूरी तरह भरें।
Note Fill up every
Counterfoil
correctly and
completely

स्थायी लेखा संख्या
Permanent Account No.

M-622

निर्धारण वर्ष
Assessment year

1985-86

नाम और पूरा पता

(अर्थात् परिवार नं०/मार्ग/गली/क्षेत्र/नगर/
शहर/जिला/राज्य) (स्पष्ट अक्षरों में लिखें)

Name & Complete address
(i.e. premises No./Road/Street/Locality/Town/
City/District/State (in Block letters)

5-4-187/3 & 4 Karbala Garden
Sec 64

प्रास्थिति/Status A.O.P

आयकर वार्ड/सकल/रेंज जिसमें निर्धारण किया
गया/योग्य

Income-tax Ward/Circle/Range in which assessed/
assessable

Ward-I, Circle-III
Hyd.

जमा किए गए कर की राशि/Amount of tax paid

	आंकड़ों में In figures	योग (निकटतम रूपये तक पूर्णांकित) Total (rounded off to the nearest rupee)
आयकर Income-tax		रु० आंकड़ों में In figures Rs. 250/-
व्याज Interest		रु० शब्दों में In words Rs. Two hundred and fifty
बधिभार Surcharge		only - - -

(कृ० पृ० उ०/P. T. O.)

*रिज़र्व बैंक ऑफ इण्डिया/स्टेट बैंक ऑफ इण्डिया/रिज़र्व बैंक ऑफ इण्डिया द्वारा अधिष्ठात
बैंक में शाखा में
(नाम दिया जाए)

*नकद/चैक संख्या दिनांक द्वारा जमा किया गया।

Paid in *Cash/Cheque No. on into *Reserve Bank
of India/State Bank of India/Bank authorised by RBI.
Branch. (Name to be indicated)

[Signature]
जमा करने वाले व्यक्ति के हस्ताक्षर
Signature of the person making the payment

दिनांक/Date 11/10/91

*जो लागू नहीं है उसे काटिए/Strike out whichever is not applicable.

(प्राप्तकर्ता बैंक में प्रयोग के लिए/ FOR USE IN THE RECEIVING BANK)
Rs 250/- Two Hundred and Fifty only

भुगतान प्राप्त/Received payment

1. स्क्रोल में क्रम संख्या/Serial Number in the Scroll

2. बैंक में चैक प्रस्तुत करने की तारीख
Cheque tendered at the Bank on

3. चैक के भुगतान और क्रेडिट की तारीख
Cheque realised and credited on

दिनांक/Date 11.10.91

भार.बी.आई.एन.बी.आई./
भार.बी.आई. द्वारा अधिष्ठात 175
बैंक और शाखा की मोहर
Stamp of RBI/SBI/Bank
authorised by RBI and
Branch

आई.टी.एन.एस.-166-क
I. T. N. S.-166-A

TRANSFER
स्टेट बैंक ऑफ इंदौराबाद
STATE BANK OF HYDERABAD
बेगम ... BEANIPET-Br.
1 OCT 1991
कोषाध्यक्ष/अधिष्ठात अधिकारी के ...
Signature of Cashier/Authorised Officer
TRANSFER RECEIVED