

FORM No. 35

(Vide rule 45 of Income-tax Rules, 1962)

Copy **CIT (A) III**
Filed on 16/3/93
Enrol No. 616430

**APPEAL TO THE DEPUTY COMMISSIONER (APPEALS) OF INCOME-TAX
AND COMMISSIONER OF INCOME-TAX (APPEALS)**

§No.....of.....19.....—19.....

Name and address of the Appellant.

**M/o. M & M Automobiles,
Emp. M/o. M&M Buildings,
1-10-72/2/3, Begumpet,
Hyderabad - 500 084.**

Permanent Account Number.

M-616/MS (2)/HYD

† Assessment year in connection with which the appeal is preferred.

2000-01

Assessing Officer/Valuation Officer passing the order appealed against.

A.C. Circle 1 (2)/HYD

Section and sub-section of the Income-tax Act, 1961, under which the Assessing Officer/Valuation Officer passed the order appealed against and the date of such order.

143(3)

Where the appeal relates to any tax deducted under section 195(1), the date of payment of the tax.

-NA-

Where the appeal relates to any assessment or penalty, the date of service of the relevant notice of demand.

16/02/93

In any other case, the date of service of the intimation of the order appealed against.

-NA-

Section and clause of the Income-Tax Act, 1961, under which the appeal is preferred.

246

Where a return has been filed by the appellant for the assessment year in connection with which the appeal is preferred, whether tax due on the Income returned has been paid in full. (If the answer is in the affirmative, give details of date of payment and amount paid).

Tax Rs 17,900/-

Where no return has been filed by the appellant for the assessment year in connection with which the appeal is preferred, whether an amount equal to the amount of advance tax payable by him during the financial year immediately preceding such assessment year has been paid. (If the answer is in the affirmative, give details of date of payment and amount paid).

-NA-

‡Relief claimed in appeal.

Vide Annexure

Where an appeal in relation to any other assessment year is pending in the case of the appellant with any Deputy Commissioner (Appeals) or Commissioner (Appeals), give the details as to the—

- (a) Deputy Commissioner (Appeals) or Commissioner (Appeals), with whom the appeal is pending;
- (b) assessment year in connection with which the appeal has been preferred;
- (c) Assessing Officer passing the order appealed against;
- (d) section and sub-section of the Act, under which the Assessing Officer passed the order appealed against and the date of such order.

**A.C (Appeals) Range 1/HYD
for Ass. year 1999-00 and CIT
(Appeals) III for Ass. year
1997-98 and 1998-99**

A.C 1 (2)/HYD

**143(3) On: 22.01.91 Sur AT 00.00
143(3) On: 24.03.92 Sur AT 07.00
143(3) On: 07.08.92 Sur AT 09.00**

Address to which notices may be sent to the appellant.

**M/s. C. Ajay & Co.,
Chartered Accountant,
C/o. M/s. M&M Automobiles,
50/1, H.G. Road,
HYDERABAD - 500 003.**

Satish Meh
Signed
(Appellant)

STATEMENT OF FACTS:

VOID

GROUND OF APPEAL:

VOID

Signed (Appellant): *Sahel mal*

FORM OF VERIFICATION

I, *Sahel mal*, *Partner of 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.

Place: *Hyderabad*

Signature.

Date: *01/01/01*

Status of Appellant: *Partner of M&M Associates*

- NOTES:—
- (1) The form of appeal, grounds of appeal and the form of verification appended thereto shall be signed by a person in accordance with the provisions of rule 45(2).
 - (2) The memorandum of appeal, statement of facts and the grounds of appeal must be in duplicate and should be accompanied by a copy of the order appealed against and the notice of demand in original, if any.
 - (3) Delete the inappropriate words.
 - (4) § These particulars will be filled in, in the office of the Deputy Commissioner (Appeals)/Commissioner (Appeals).
 - (5) † Not to be filled in if the appeal relates to tax deducted under section 196(1).
 - (6) ‡ If the space provided herein is insufficient, separate enclosures may be used for the purpose.
 - (7) If appeals are pending in relation to more than one assessment year, separate particulars in respect of each assessment year may be given.
- * Designation of the Deputy Commissioner (Appeals)/Commissioner (Appeals).

34

UNITED STATES DEPARTMENT OF JUSTICE

The undersigned, being duly sworn, deposes and says that the following is a true and correct copy of the original as shown to him by the person who produced it to him for the purpose of making a copy of a true and correct copy of the same.

The original of the above copy of the original as shown to him by the person who produced it to him for the purpose of making a copy of a true and correct copy of the same is a copy of a true and correct copy of the original as shown to him by the person who produced it to him for the purpose of making a copy of a true and correct copy of the same.

Subscribed and sworn to before me this _____ day of _____, 19____.

STATEMENT OF THE DEED

That the above copy of the original as shown to him by the person who produced it to him for the purpose of making a copy of a true and correct copy of the same is a copy of a true and correct copy of the original as shown to him by the person who produced it to him for the purpose of making a copy of a true and correct copy of the same.

Subscribed and sworn to before me this _____ day of _____, 19____.

The undersigned, being duly sworn, deposes and says that the following is a true and correct copy of the original as shown to him by the person who produced it to him for the purpose of making a copy of a true and correct copy of the same.

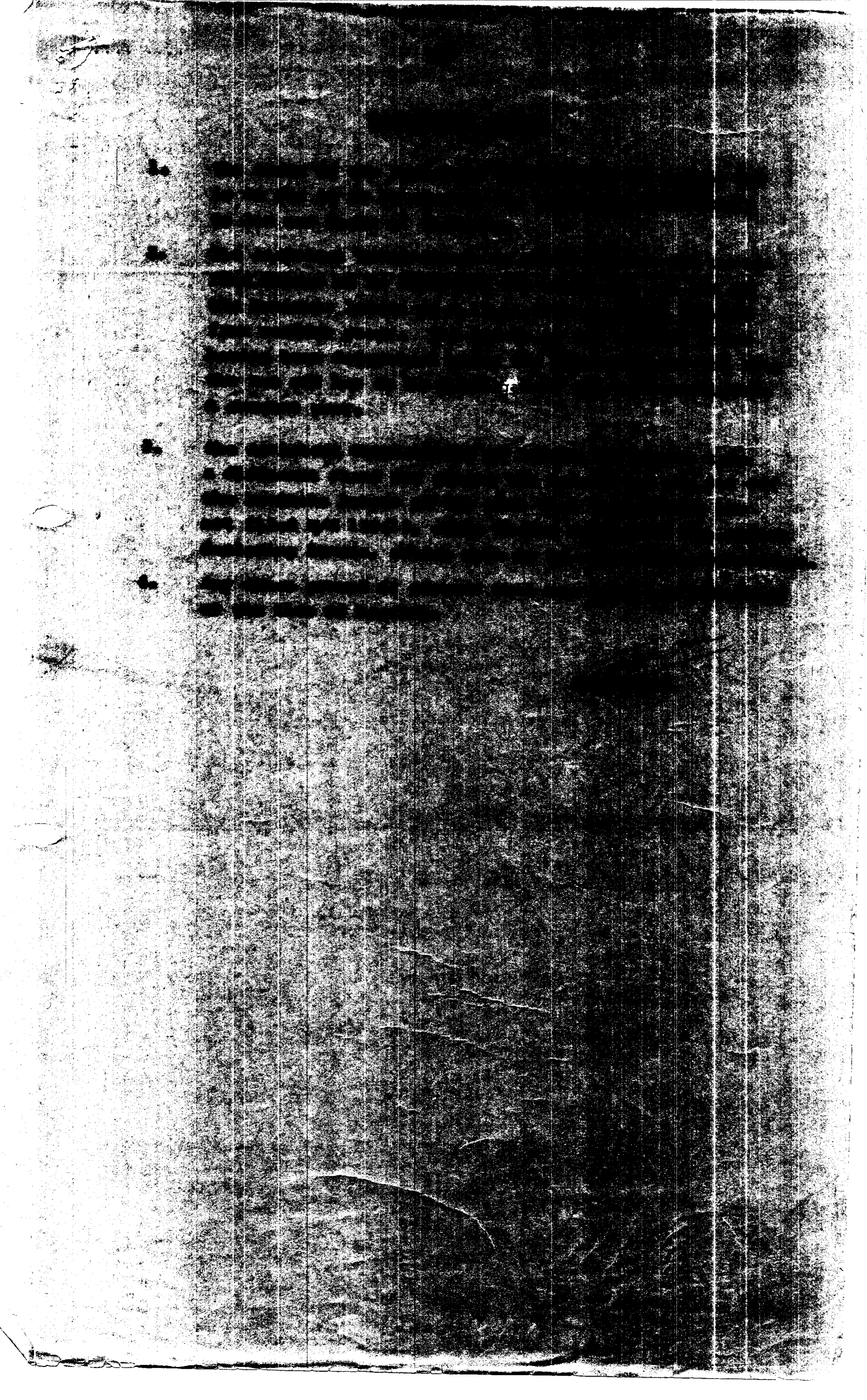
The original of the above copy of the original as shown to him by the person who produced it to him for the purpose of making a copy of a true and correct copy of the same is a copy of a true and correct copy of the original as shown to him by the person who produced it to him for the purpose of making a copy of a true and correct copy of the same.

The undersigned, being duly sworn, deposes and says that the following is a true and correct copy of the original as shown to him by the person who produced it to him for the purpose of making a copy of a true and correct copy of the same.

The original of the above copy of the original as shown to him by the person who produced it to him for the purpose of making a copy of a true and correct copy of the same is a copy of a true and correct copy of the original as shown to him by the person who produced it to him for the purpose of making a copy of a true and correct copy of the same.

The undersigned, being duly sworn, deposes and says that the following is a true and correct copy of the original as shown to him by the person who produced it to him for the purpose of making a copy of a true and correct copy of the same.

The original of the above copy of the original as shown to him by the person who produced it to him for the purpose of making a copy of a true and correct copy of the same is a copy of a true and correct copy of the original as shown to him by the person who produced it to him for the purpose of making a copy of a true and correct copy of the same.



COV

Name of Assessee with complete address

12

Handwritten text

Handwritten text

Handwritten text

ASSESSMENT

Handwritten text

12

ASSESSMENT

Handwritten text

necessary details. After examination of books of a/cs and discussion the assessment is completed accepting the loss returned.

Loss returned .. 5,49,100
accepted

*Tax nil - TDS Rs 11822 /
Def already adjusted against 8990 demand*
The assessee also claimed b/f loss of earlier years as under:-


1984-85	..	7,71,889	
1985-86	..	7,25,773	
1986-87	..	6,31,575	21,29,137
			<hr/>
Less: Income of 88-89 A.Y.		35,163	
Less: Income of 89-90 A.Y:		7,82,897	8,18,060
			<hr/>
			13,11,077
			<hr/>

The b/f unabsorbed losses of Rs. 21,29,137 claimed by the assessee this year rejected for the reasons mentioned in the assessment order of 1987-88. The assessee not entitled to carry forward its losses of earlier years since the Returns of these years were filed after the expiry of the due date for filing them. Hence, the assessee's claim for the carry forward of losses of earlier years is rejected. The assessee is entitled for the carry forward loss of Rs. 5,49,100 which is the amount of loss returned for this asst. year i.e., 90-91.

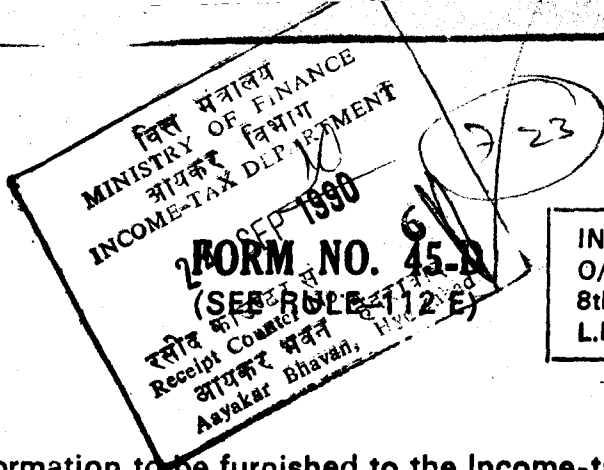
ALLOCATION AMONG BENEFICIARIES:

S/Shri.

1. Soham S. Modi	25%	137275
2. Sourabh S. Modi	25%	137275
3. Roopesh	6%	32946
4. Devanshi	6%	32946
5. Arnav	6%	32946
6. Priti	6%	32946
7. Riken	6%	21964
8. Kirmita	6%	32946
9. Sanket	6%	21964
10. Hilal	6%	32946
11. Amit	6%	32946
	<u>100%</u>	<u>542100</u>


(S. NARAYAN)
Asst. Commissioner of Income Tax,
Circle-1(2), Hyderabad.

Copy to the assessee.



611250

INCOME-TAX OFFICER (SURVEY)
O/o THE DIRECTOR OF INCOME-TAX (INV)
8th Floor, Aayakar Bhavan,
L.B. Stadium Road, Hyderabad-500 004.

Information to be furnished to the Income-tax authority under Section 133B of the Income-tax Act, 1961.

1. Name, Address and Telephone No. of the business/profession.	<i>Prop of</i> H & M Associates MODI BUILDERS 1-10-72/2/3 BEGUMPET, Hyderabad-16. 845180
2. Nature of business/profession and the year in which it was started.	Real Estate Developm, Builder.
3. Status in which the business/profession is carried on (Please mark the appropriate status)	Individual/Partnership firm/Company/Hindu undivided family (HUF)/Association of persons (AOP)/ Body of Individuals (BOI) <input checked="" type="checkbox"/>
4. Names and residential addresses of proprietor / partners / members of AOP or BOI/directors.	- N. A. -
5. Permanent account number (PAN)/ General Index Register No. (GIR) and designation and place of the Assessing officer assessing the business/profession.	G I R No. M-622/Ac 141/Hyd.
6. Latest assessment year for which a return of income filed and the income shown therein.	1990-91 Ri. (-) 542,485
7. Year in which the premises acquired (if rented, rent paid and if self-owned, price paid).	-
8. Number of employees in the business/profession.	-
9. List of the books of account maintained.	-
10. Nature and number of bank account(s) with name and address of the concerned Bank.	-
11. (a) Gross sales/receipts	-
(i) for the preceding financial year ;	-
(ii) for the current financial year (up to date)	-
(b) Sales Tax Registration Number.	-
12. Value of the stock (Approximate)	-
(i) As on 31st March of the preceding financial year.	-
(ii) As on this date.	-
13. Particulars of cars and other vehicles, if any, owned by the business/profession.	-
14. Income from all sources for the immediately preceding year ending 31st March, 19	-

P.T.O

I, SATISH MOOI.....In my capacity
one of the Trustee (Name in full and in block letters)
 as ~~director/partner/proprietor/employee~~ (Specify the capacity as attending to or helping in such
 business or profession)

..... declare that
 the information furnished above is true and correct to the best of my knowledge and belief.

Place: Hyderabad
 Date: 13-9-1990

Satish mooi
 Signature of the person
 furnishing the above
 information.

NOTES:

1. The form shall be filled in duplicate.
2. The assessee who has filed the return of income for the preceding assessment year need not furnish the information in columns 7 to 14.

(For Office use only)

OFFICE OF THE INCOME TAX OFFICER (Survey)
DIRECTORATE OF INCOME TAX (Survey)

8th floor, 'Aayakar Bhavan' Lal Bahadur Shastri Road, Hyderabad-500 004.

To M/s. M. S. R. Associates,
Regd. Office, etc.

No. 723/90.91
Date: 7-9-90

Sub: Collection of information - regarding -

Please find enclosed Form No 45D calling for information under section 133B of the Income-tax Act, 1961.

2. The information is required for proper assessment of tax as also for determining the assessment particulars of the business premises in a locality. As such, the forms are being supplied to all the shops/establishments in your area.
3. Those already assessed need fill in only the first six questions along with the declaration and attach proof of being assessed. Those not assessed will have to fill in the whole Form No. 45D.
4. You are requested to furnish correct and complete particulars against all the columns in the form and return two copies within seven days of receipt.
5. Please co-operate by furnishing the information in time. Section 271AA of the Income-tax Act prescribes a penalty upto Rs 1,000/- for non-compliance.
6. If you require any assistance in the matter, please contact the undersigned on Telephone No. 232058.

Encls : a a.

[Signature]
Income Tax Officer (Survey) Unit
O/o. Director of Income Tax (Inv.),
Hyderabad-500 004.

P.S. for any assistance in filing new returns, guidance of the Public Relations Officer, Survey and Department, Aayakar Bhavan, Lal Bahadur Shastri Road, Hyderabad-500 004 is available.