AeIT ITE

Office of the Income - tax Officer, Ward I (6), Hyderabad.

Income tax Department

INTIMATION UNDER SECTION 143 (1) (a) OF THE 1. T. ACT. 1961

P.A.N.	M. 616 / ACT(2)	A. O. Code	010154	Ack. No.	010140
NAME	M/S M&M Associa	। Asst. Year	1991-92	D & CR N	0. IT A/193/
	ss 1-10-72/2/3 Bogun		AOP	•	91.92
		Due Date of Return 31-8-91			
		Paturn filad	on 2 4 5	-91	

Dear Sir/Madam,

Please refer to your Return of Income for the above Assessment Year. The total incometax and interest payable thereon/refund due to you and the interest thereon have been determined in accordance with section 143 (1) of the I.T. Act. 1961, as under:

INCOME	Rs.	TAXES	Rs.	
Returned total income/loss	~'_	Tax on total income		
		Surcharge Total	100100	
		Less: Rebate U/s 88	**************************************	
Adjustment U/s 143(1)(a)	•••••••••••••••••••••••••••••••••••••••	Addl. tax U/s 143 (1)(a)		
TOTAL INCOME/LOSS after adjustment U/s 143 (1)(a)	•••	TOTAL TAX	***************************************	
Net Agl. Income	******	INTEREST:		
Other Income included for	•	U/s 234A		
Rate purposes	***************************************	U/s 234B	**************	
Components of Total Income chargeable at Spl. rate of tax	' .	U/s 234C	***************************************	
Section Amount Rat	<u>e</u>	Total tax and interest payable	*************************	
		LESS: Prepaid Taxes	19968	
≥ repaid Taxes		Amount payable/Refundable	12768	
TDS & Tax Collected at Source	19968	Interest payable to Assesse	2784	
Advance-Tax	***************************************			
Self Asst. Tax & int	***************************************	TOTAL	.2.2.24	
Total Prepaid Tax	19968	Net Payable/Refundable	22754	

Date 318192

Place: HYDERABAD

NOTE:

1. In case you are not satisfied with the additions/disallowances made, you may move an application before your Assessing Officer U/s. 154.

- 2. This intimation is deemed to be a notice of demand U/s 156 in terms of Sec. 143 (1) of the I. T. Act. 1961. The amount is required to be paid within 30 days of the service of this intimation
- 3. If you do not pay the amount within the period specified above:
 - a) You shall be liable to pay simple interest U/s 220 (2) of the I. T. Act, @18% for every month or part of month of default.
 - b) A penalty may be imposed U/s 221 of the I. T. Act. which may be as much as the amount of tax in arrears.
 - c) Proceedings in accordance with Sec. 222 to 229, 231 and 232 of the I. T. Act. shall be taken for recovery of the amount due.

APPEAL TO THE DESIGN OF THE PERSON OF THE PE

residence de Albertan en secretario

Name and address of the Appellant.

Permanent Account Number.

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

Assessing Officer/Valuation Officer passing the order appealed against.

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.

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

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

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

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

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).

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).

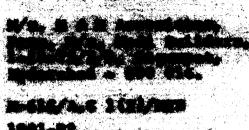
‡Relief claimed in appeal.

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.

List of Lat. Subfred

Address to which notices may be sent to the appellant,



A.G. Glashy & D. Matth

16,022,099

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elega, eta iri vi ta keri**s eta kilijer**ia pend Consumption would not allowed

Mor A. P. Long. de Cola FORM OF VERIFICATION

international (

do hereby declare that what is stated above is true to the best of my information and he

Place: Hyderabed

in the second se

Date: 13 ... 93

NOTES:—(1) The form of appeals grounds of appeal and the accordance with the provisions of this 45(2).

(2) The memorandum of appeal, statement of facts and the panied by a copy of the order appealed against and

(3) Delete the inappropriate words.

(4) § These particulars will be filled in, in the office

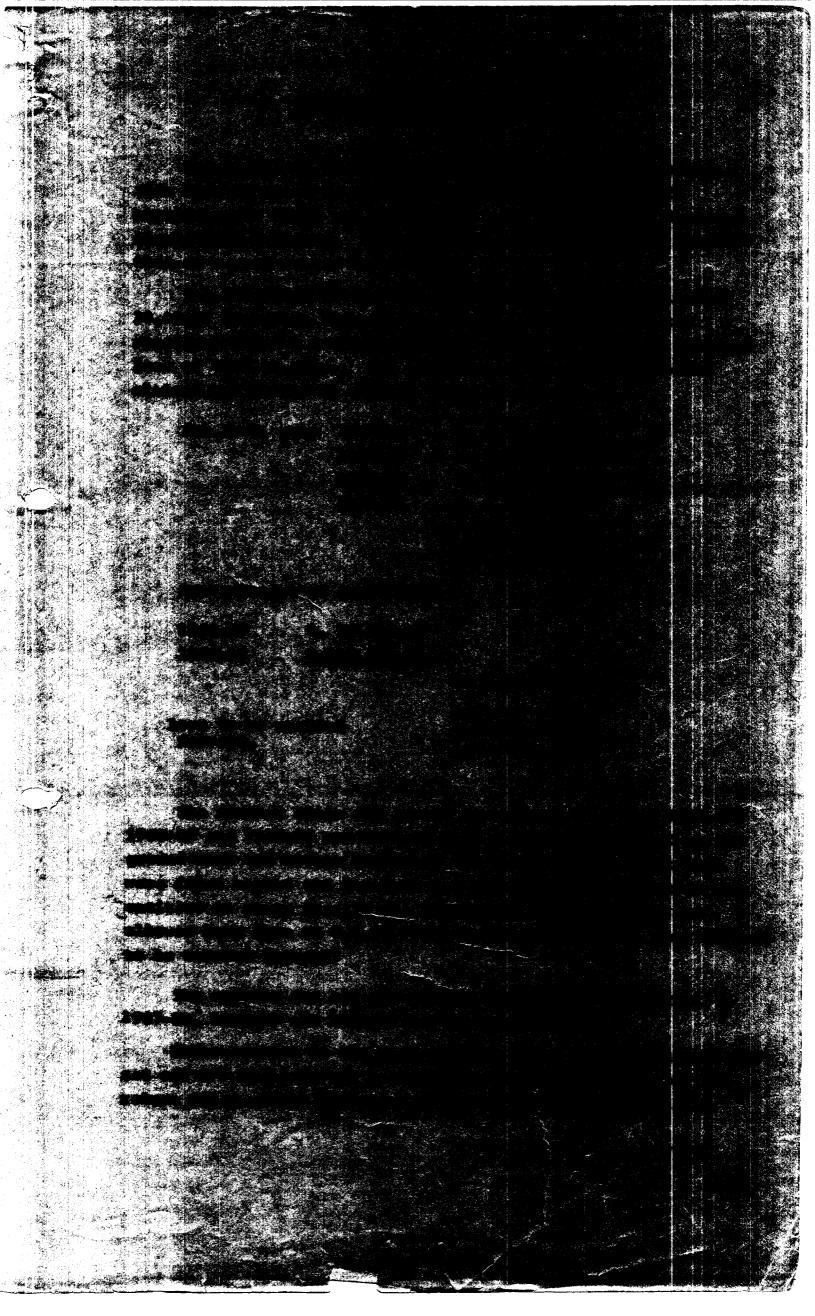
(5) † Not to be filled in if the appeal rela

(6) If the space provided here n is insuffici

(7) If appeals are pending in relation to more than one assessment year may be given.

Designation of the Deputy Commissioner (Appeals)/Commission

Forms available with: M/s. LAW SALESCO Pvt. Lat., Kathi, Had



Smt.S.Narasamma, I.R.S., Asst.Commissioner of Incometax, Circle-1(2), Hyderabad.

मा०क० सू**० सी०-65** I. T. N. S.-65

आयकर विभाग

M-616/AC.1(2)/91-92. INCOME-TAX DEPARTMENT

Dt/22-01-1993.

जिला/District

1. कर निर्धारण वर्ष Year of Assessment

1991-92.

2. निर्धारिती का नाम (पूरा पता सहित)
Name of Assessee (with complete address)

M/s M & M Associates, 1-10-72/2/3, Begumpet, Secunderabad.

3. हैसियत* Status*

Trust.

निवासी

4. क्या—निवासी परन्तु साधारणतः निवासी नहीं भनिवासी

Resident
Whether—Resident but not ordinarily resident
Non-resident

R & O.R.

- 5. लेखा-विधि Method of accounting
- 6. लेखा भविष (भाय स्रोत के लिए इसे भलग दिखाएं)
 Accounting period (to be shown separately for source of income)
 31-3-1991.
- 7. किस घारा भीर उप-धारा के भ्रधीन कर निर्धारण किया गया
 Section and Sub-section under which the
 assessement is made.

143(3).

कर निर्धारम आरेश ASSESSMENT ORDER

The assessee is a determined family trust with eleven beneficiaries and is a real estate developer. For the asst.year 91-92 the assessee filed a return of income on 08-08-1991 disclosing total loss of R.1,54,420. Subsequently the assessee filed a revised return of income declaring total loss of 1,54,420 and claiming unabsorbed losses of R.20,14,655. In response to notice U/s 143(2) the assessee's AR, Shr: Ajay Mehata appeared and filed necessary information

*क्या व्यक्ति, श्रविभक्त हिन्दू परिवार, कम्पनी, स्थानीय प्राधिकार, रजिस्ट्रीकृत या ग्ररजिस्ट्रीकृत 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.

MOIPLP(PBD) = 89/6.I.F.8.(CAL)/82-75,34,000

After examination of the books of a/cs and discussion the loss of Rs. 1,54,420 returned is accepted.

The assessee's claim for the carry forward of unabsorbed losses of R.20,14,655 is rejected for the reason that the returns were not filed before the expiry of the due date. Hence, the assessee is not entitled to carryforward its losses of earlier years.

Loss returned accepted

1,54,420

The assessee is entitled for the carry forward of losses of two years only i.e., A.Y.90-91: %.5,49,100 and A:Y.91-92: Rs.1,54,420.

2.2.757.

ALLOCATION AMONG THE BENEFICIARIES:

S/Shri:

1.	Soham S. Modi	25%	38 603
2.	Sourabh S. Modi	25%	38 605
3.	Roopesh	6%	92 65 _N
4.	Devamshi	6%	9265
5.	Arnav	6%	9265
6.	Priti	4%	6 177
7.	Riken	6 %	9 265
8.	Nirmitha	4%	6177
9.	Sanket	6%	9265
10.	Hiral	6%	9265
11.	Amit	6%	9 26 6 IBAN2
	$-i \mathcal{J}$	100%	154420

(S.NARASANMA)
Asst.Commissioner of Incometax,
Circle-1(2). Hyderabad.

Copy to the assesse.

(निका 15 देखिए) (See Rule 15)

आय-कर अधिनियम, 1961 की धारा 156 के अधीन मांग की सूचना Notice of Demand under Section 156 of the Income-Tax Act, 1961

सेवा में	Hotele of Eventual and the		
To	M/s representation		्रा स्थि त
	12/02/2012 Bay	1 . F	Status
	Seculorational		जी० बाई० मार G.I.R. No

मापको सूचित किया जाता है कि निर्धारण वर्ष के लिए श्रापके द्वारों मदेश स्पर्ध की राशि, जिसके क्योरे पीछे दिए गए हैं, सबधारित की गई है।

2. इस रकम की संदाय इस मूचना की तारीख में 35/ दिना के घन्दर दिना के घन्दर स्थित खजाना प्रधिकारी/उप-खजाना प्रधिकारी/प्रभिकर्ता, भारतीय स्टेट बैंक/भारतीय रिजर्व वैक को किया जाना चाहिए । उपयुक्त सांग के संदाय के प्रयोजन 35 दिन से कम की घ्रवधि घनुजान करने के लिए महायक ग्राय-कर घायुक्त (निरीक्षण) का पूर्वानुमोदन प्राप्त कर निया गया है। गदाय के प्रयोजन के लिए एक चालान संलग्न है।

उ यदि चाप उत्तर विनिदिष्ट ग्रंबधि के चन्दर रकम का महाय करते तो ग्राप उपर्युक्त ग्रंबधि की ममाप्ति के पश्चात् प्रोरम्भ होते वासी तारीख में बारह प्रतिशत प्रतिवर्ष की दर में माधारण ज्यान का मंदाय धारा 220(2) के ग्रनमार करने के दायी होते ।

If you do not pay the amount within the period specified above, you will be liable to pay simple interest at twelve per cent per-annum from the date commencing after the end of the period aforesaid in accordance with Section 220(2).

4. यदि स्राय-कर की रक्तम का संदाय उत्पर विनिदिन्द स्रवधि के स्रन्दर नहीं करते तो धारा 22 ⊬ के सनुसार स्रापको सुनताई युक्ति युक्त स्रवसर दिए जाने के पण्चान, स्राप पर (उतनी णास्ति को बकाया कर की रक्षम के बराबर हो सकेगी) स्रधिरोपिन,∰ा जा सकेगी।

If you do not pay the amount of the tax within the period specified above, penalty (which may be as much as the amount of tax in arrear) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with Section 221.

5. यदि स्थाप कर की रकम का संदाय 5.47 पितिदिष्ट संदाध के संदर नहीं करने तो उसकीक्ष्यसुमी के लिए स्थाय-कर संधितियम, फेछ61 की बारा 222 से 229, 231 सीर 232 के सनकार कार्यवालिया की जाएंगी।

If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with Sections 222 to 229, 231 and 232 of the Income-Tax Act, 1961.

6. यह निर्धारण प्राय-कर प्रधिनियम, 1961 की धाल (४:४) के प्रधीन पूरा हो गया है। यदि प्रापाइम निर्धारण के बारे में प्रक्षिप करते हैं तो प्राप निर्धारण के बारे में प्रक्षिप करने के लिए प्रणण मारू करता है इस मध्य की सूचना की नामील की नारीख से एक मासाके प्रन्दर मुझको ग्रावेदन कर सकते हैं।

The assessment has been completed under Section 14. From the Income Lat Act, 1961. In case you object to the assessment, you may apply to me in Form No. 6-A objecting to the assessment, within one month from the date of service of this notice of demand.

7. चृक्ति ग्रांप धारा 1.39(2) के प्रधान थाप की विचरणी देने में प्रतिपार रहे हैं पर गणने द्विरा 1.39(4) या धारा 1.39(5) के प्रधान विचरणी या पुनरीक्षित विचरणी नहीं दी प्राप धारा 1.42(1) के प्रधीन जारी की गई मूचना को अनुपान करने में श्रमफल रहे हैं, इसलिए या निर्धारण प्राय-कर प्रधिनियम, 1961 की धारा 144 के प्रधीन विधा गया है। किन्तु यदि ग्राप धारा 1.39(2) के प्रधीन विचरणी देने में पर्याप्त हेंनुक के कारण में निर्धारत है। गण थे या श्रापको धारा 1.42(1) या धारा 1.43(2) के प्रधीन जारी की गई मूचना का निर्धारण की थारा 1.42(1) या धारा 1.43(2) के प्रधीन जारी की गई मूचना के निर्धारण की प्रपान करने के लिए युन्तियुक्त ग्रंबसर प्राप्त नहीं हुआ था या ग्राप उनका मनुपानन करने से पर्याप्त हेंनुक के कारण निर्वारित हो गए थे तो ग्राप 1.46 के प्रधीन देश निर्धारण को एक करने के लिए वार्षकों सरने के लिए इस गुजना की ताशीन की तारीय की एक मास से ग्रंबर मुक्को ग्रंबरन कर मनकों।

(F.T.O. 30/P.T.O.

Set. S. HELLS

GIR No.M-616/AC.1(2).

Rectrification Order N/S 154 of the I.T.Act, in the case of N/s N & N Associates, 1-10-72/2/3, Regember, Reference - Passing of - Regarding,

Ref: Assessee's petition dated 29-5-1992,

RECTIFICATION ORDER U/S 154 OF THE ACT:

The Income-tax Return in the above case was processed u/s 143(1)(a) on 31-3-1992. The total income adopted was I instead of loss of Rs.1,54,420 insteadtly.

As the mistake is apparent from records the same is rectified as under.

Total loss returned

Tax thereon

ML

T.D.S.

Ra .19, 968

Add: Interest u/s 244(1)(A)

Rs. 2,786

Refund

Ra .22, 754

This refund has been adjusted against demand for 1989-90 vide adjustment refund order No. ACES605/ B_B 960416 dated 31-3-1992.

Solla

As at a Commissio etax, Circle-1(2)

Copy to the assessee.

CERTIFIED TRUE GOPT.

Pron M/s.H & H Associates 1-10-72/2/3, Beguspet, Hyderabad,

To The Assistant Commissioner of Income tax Circle 1(2) Hyderabad.

Madam,

Sub: Rectification Application 5/8 184 GIR No. M-616 - Acet. Year 1981-88.

AND REPORT OF THE PROPERTY OF

We are in receipt of intimation U/S 148 (1)(a) for Amet. Year 1991-92. Following mistakes are apparent in the intimation and therefore request for rectification U/S 154.

1. Against the loss returned of Rs.1,54,420/- the income adopted in the intimation is Rs.Wib. No reason is given for adoption of income at Rs.Wib.

Tours Inithfully, for M & M ASSECTATES,

> MATINE MEDI (Trustee)

Older on 1/4/92