[See Rule 5 of the Wealth-tax Rules, 1957]

FORM OF APPEAL TO THE DEPUTY COMMISSIONER (APPEALS) AND COMMISSIONER OF WEALTH-TAX (APPEALS) UNDER SECTION 23 OF THE WEALTH-TAX

Wealth-tax Range ...

Aled 0 10/9-

	*No	Market School S Hold
	Name and address of the Appellant.	1-10/1/1/5, beginner.
	Permanent Account Number.	and the second s
	Assessment year in connection with which the appeal is preferred.	
	Assessing Officer/Valuation Officer passing the order	A(C.) (B)/N/4
	appealed against.	
	Where valuation of any asset has been referred to	
	the Valuation Officer, designation and address of such Valuation Officer.	- New Action
	Section and sub-section of the Wealth-tax Act, 1957,	10(1)(b)
	under which the Assessing Officer/Valuation Officer passed the order appealed against and the date	
	of such order.	
٠	Where the appeal relates to any assessment, penalty/ fine, the date of service of the relevant notice of	30-179-E992
	demand.	
	In any other case, the date of service of the intima-	Yoke
	tion of the order appealed against.	
	Where return has been filed by the appellant for the	
	assessment year in connection with which the appeal is preferred, whether tax due on the net	
	wealth returned has been paid in full. (If the answer is in the affirmative, give details of the	
	date of payment and amount paid.)	
	Section of the Wealth-tax Act, 1957, under which the	
	appeal is preferred,	Deletion of Panelty of Bulloco/
	†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)/Commissioner (Appeals), give the details as to the,—

(a) Deputy Commissioner (Appeals)/Commissioner (Appeals) with whom the appeal is

pending;

(b) assessment year in connection with which the appeal has been preferred;

(c) Assessing Officer/Valuation Officer passing the order appealed against;

(d) section and sub-section of the Act, under which the Assessing Officer/Valuation Officer passed the order appealed against and the date of such order.

Address to which notice man becaut to the appellant. estered Accountants 58/3, M.G.Ross. Secunderabad-500 093.

(Appellant)

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STATEMENT OF FACTS: (ATTACHED)

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GROUNDS OF APPEAL:

Salval mala Signed (Appellant)

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FORM OF VERIFICATION

I, Satish Modi GPA Holder of Schem Modi the appellant, do hereby declare that what is stated above is true to the best of my information and belief.

Place... Hyderabad

Signature...

indigidus I GPA Holder

Date_ 29-10-92

Status of Appellant...

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 section 15A of the Wealth-tax Act, 1957.

- (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) *The particulars will be filled in, in the office of the Deputy Commissioner (Appeals)/Commissioner (Appeals).
- (5) † If the space provided herein is insufficient, separate enclosures may be used for the purpose.
- (6) "If appeals are pending in relation to more than one assessment year, separate particulars in respect of each assessment year may be given.

HJKJ/Forms available with; M/s. LAW SALESCO Pvt. Ltd., Kothi, Hyd.—Phone: 551776.

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- 1. The Anti-tour Counterland has belief to appreciate that there was a successful access for manufalling of success in all of the second to section 1/5 17(8)
- 2. Any other ground or grounds that was in adultable to the they of heating.

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(निष्म 15 देखिए) (See Rule 15)

W. T. P. 18(1) (b) 1604

माई० टी • एस •-7

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

THE CONTRACT DESIGNATION AND A SECOND AND ADDRESS AND		
To marker Saham 5 mali	प्रास्थित Status जी० साई० सार० स०८ - ने 3 प्र	
चिट्यप्ति	के लिए शापके द्वारा संदेय इपये की	
राणि, जिसके अयोरे पीछे दिए गए हैं, अवधारित की गई है। This is to give you notice that for the assessment year	90 a sum of Rs. local details	
2. इस रकम की संदाय इस सूचना की तारीख से 35	ं दिनों के अन्दर्र :	
ाजाना मधिकारी/उप-चजाना मधिकारी/मभिकर्ता, भारतीय स्टेट वैक/भारतीय रिअवं ।	वैक को किया जाना चाहिए । उपयुक्त राशि के संदाय के सिए	
35 दिन सेकम की धवधि घनुकान करने के लिए महायक घाय-कर घायुक्त (निरीक्ष् हे <mark>लिए एक बालान संलग्न हैं।</mark>	नण) का पूर्वानुमोदन प्राप्त कर सिघा गया है।संदाय के प्रयोजन	

3. यदि चाप उत्तर विनिर्दिष्ट सर्वधि के सन्दर रक्तम का सदाय नहीं करते तो <mark>साप उपर्युक्त सवधि की समाप्ति के पश्चात्</mark> प्रारम्भ होने वासी तारी**ख से बारह** प्रतिशत प्रतिवर्ष की दर में साधारण स्थाज का मंदाय धारा 220(2) के सनुसार करने के दावी होंगे।

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 याय-कर की रकम का संदाय उत्पर विनिदिष्ट मर्वाध के अन्दर नहीं करते तो धारा 221 के प्रमुक्तर प्रापको सुनताई युवितयुक्त अवसर दिए जाने के पश्चान, आप पर (उतनी मास्ति जो वकाया कर की रकम के बरावर हो सकेगी). बाधरोपित की 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 स्नाप कर की रकम का संदाय 3.4र विनिदिष्ट सर्वधि के सन्दर नहीं करने तो उसकी वसूली के लिए झाय-कर सधिनियम, 1961 की बारा 222से 229, 231 सीर 232 के सनुसार कार्यवाहियां 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 143(1) के प्रधीन पूरा हो गया है। यदि घाप इस निर्धारण के बारे में धाक्षेप करते हैं तो प्राय निर्धारण के बारे में घाक्षेप करने के लिए प्रकृप मठ 6-क में इस मांग की सूचना की नामील की तारीख से एक मान के घन्दर मुझको धावेदन कर सकते हैं।

The assessment has been completed under Section 143(1) of the Income Tax 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. चूकि बाप धारा 139(2) के बधीन बाय की विवरणी देने में ब्रापण्य रहे हैं और आपने धारा 139(4) या धारा 139(5) के बधीन विवरणी या पुनरीक्षित विवरणी नहीं ही बाप धारा 142(1) के बधीन जारी की गई सूचना का अनुपालन करने में ब्रापण्य 143(2) के बधीन जारी की गई सूचना का अनुपालन करने में ब्रापण्य रहे हैं, इनलिए या निर्धारण ब्राय-कर ब्रिधिनियम, 1961 की धारा 144 के ब्रिधान किया गया है। किन्तु यदि बाप धारा 139(2) के ब्रिधीन विवरणी देने से पर्याप्त हेतुक के कारण में निर्वारित ही गए थे या ब्रापको धारा 142(1) या धारा 143(2) के ब्रिधीन जारी की गई सूचना ब्राप्त नहीं हुई बी या ब्रापको धारा 142(1) या धारा 143(2) के ब्रिधीन जारी की गई सूचना के निबन्धनों का ब्रानुपालन करने के लिए युन्तियुक्त ब्रावर प्राप्त नहीं हुया था या ब्राप उनका ब्रानुपालन करने से पर्याप्त हेतुक के कारण निवारित हो गए थे तो ब्राप धारा 146 के ब्रिधीन इस निर्धारण को रह करने के लिए बीर नए सिर से निर्धारण करने के लिए कार्यवाही करने के लिए इस सूचना की नामीन की तारीव की एक मास से ब्रावर मुक्तको ब्रावरन कर सकते हैं।

[কুত্বত তo/P.T.O.

The assessment has been made under Section 144 of the Income Tax Act, 1961, because you failed to make the return of income under Section 139(2) and did not make a return or a revised return under Section 139(4) or Section 139(5)/comply, with a notice issued under Section 142(1)/comply with a notice issued under Section 143(2). However, if you were prevented by sufficient cause from making the return under Section 139(2) or did not receive the mode issued under Section 142(1) or Section 143(2) of did not have a reasonable opportunity to comply, or were prevented by sufficient cause from complying, with the terms of a notice issued under Section 142(1) or Section 143(2), you may apply to me, within one month from the date of service of this notice under Section 146, to cancel the assessment and proceed to make a fresh assessment.

8. यदि श्वाप इस निर्धारण/जूर्मान/जास्ति धारा 216 के ब्रधीन सदेव त्याज के विरुद्ध अपील करना चाहते हैं तो भाप ब्राय-कर मधिनियम, 1961 के ब्रध्याय 20 के भाग-क के अधीन अपील, प्रहण सं 3.5 में, जो उस प्रकृप में यथा ब्रधिकथित सम्मक रूप से स्टाम्पित और सत्यापित हो, भाय-कर ब्रायुक्त (ब्रपील)/महायक ब्राय-कर ब्रायुक्त (ब्रपील)ं को इस मूचना की प्राप्ति से तीम दिन के ब्रन्दर, पेश कर सकते हैं।

If you intend to appeal against the assessment/fine/penalty/interest payable under Section 216 you may present an appeal under Part A of Chapter XX of the Income Tax Act, 1961, to the Commissioner of Income-tax (Appeals)/Assistant Commissioner of Income-tax (A

9. यह रकम श्राय-कर श्रीधिनयम, 1961 की धारा के ग्राय-कर श्रीय-कर श

तासिंव|Dated 25 3-92 स्थान|Place by year bad

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ASSISTANT COMMISSIONER
OF INCOMETAX: CIRCLE-1-(2)

HYDERABAD.

टिप्पणियां|Notes :--

(1) ग्रनुपयुक्त पैरे श्रीर शब्दों को काट दीजिए।

Delete inappropriate paragraphs and words.

- (2) यदि याप रकम के संदाय चैक द्वारा करना चाहते हैं तो चैक, खजाना प्रशिकारी/उप-खजाना प्रशिकारी/प्रशिकतां, भारतीय स्टेट वैक/भारतीय रिजर्व मैक के नाम निखा जाना चाहिए। If you wish to pay the amount by cheque, the cheque should be drawn in favour of the Treasury Officer/Sub-Treasury Officer/Agent, State Bank of India/Reserve Bank of India.
- (3) यदि बाप रकम के मंदाय के लिए समय का विस्तार करना चाहते हैं या किस्तों में सदाय करने की प्रस्थापना करते है तो, यथास्थिति ऐसे विस्तारण या किस्तों में संदाय लग्ने की धनुजा प्राप्त करने के लिए ग्रावेदन पैरा 2 में विनिधिष्ट भवधि के ग्रावसान से प्रवे बाप-कर मिश्रकारी को करना चाहिए। उनत मंबिध के ग्रावसान के परचात् प्राप्त हुए किसी निवेदन की, धारा 220(3) के विनिधिष्ट उपवन्धों को ध्यान में रखते हुए, ग्रहण नहीं किया जाएगा।

 If you intend to seek extension of time for payment of the amount or propose to make the payment by instalments, the

application for such extension of time for payment of the amount or propose to make the payment by instalments, the application for such extension or as the case may be, permission to pay by instalments, should be made to the Incometax Officer before the expiry of the period specified in paragraph 2. Any request received after the expiry of the said period will not be entertained in view of the specific provisions of Section 220(3).

MGITBP Bbsr--41/8 GIFS/85-86--37,40,000.

PROCEEDINGS OF THE ASSISTANT COMMISSIONER OF WEALTH-TAE Circle-1(2) Hyd.

Smt. S. Narasamma
Asst. Commissioner of Wealth-tax
Circle-1(2), Hyderabad

GIR No. S-739/AC1(2)

Dated: 25.9.1992

Wealth-tax assessment - Asst. year 1989 -890 Master Solomon S. Modi, 1-10-72/2/3 Begumpet Levy of penalty u/s 18(1)(b) of the W.T. Act - order passed -

CRDER

A notice u/s 17(1) was issued on 27.3.89 and served on the assessee on 15.6.89. But there is no response from the assessee. No return was filed by the assessee. The assessment was completed exparte basing on the information available on %% 31.3.92. While completing the assessment, penalty proceedings were initiated u/s 18(1)(b) of the W.T. Act. In response to the penalty notice, the assessee filed an explanation stating that "Due to certain mis-understanding with the previous auditor, a new auditor was appointed, the entire back records were being maintained with the previous auditor. The auditor who was newly appointed was not aware of the receipt of the notice and he could not be fully appraised of penalty matters since the entire back records were being with the previous auditor. Non filing of the return in response to notice u/s 17(1) was brought to the knowledge of the new auditor only at the fag end of March, 1992. Due to this prior commitments return of wealth in the last moment could not be prepared and filed. The failure to file the return in response to notice u/s 17(1) was due to above reasons which were beyong assessee's control and was not intentional. Hence the assessee requested to drop the penalty proceedings initiated u/s 18(1)(b).

The explanation offered by the assessee is not convincing and satisfactory. In is the assessee's responsibility to respond to any notice under Wealth Act but not the Auditor. The misunderstanding with the previous Auditor as is not the real reasons and the assessee cannot fully depend on him. In the circumstances, I am satisfied that the assessee is not prevented by sufficient reasons and levy a minimum penalty of R. (000) u/s 18(1)(b) of the W.T. Act.

This should be paid as per challan enclosed.

(S. NARASAMMA)

Copy to the assessee.

Asst. Commissioner of Wealth-tax Circle-1(2) Hyderabad

CERTIFIED TRUE COPY.

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