

**FORM E**

[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 ACT, 1957**

*Filed on 30/10/92*

Wealth-tax Range... **1st Range** ...

\*No. \_\_\_\_\_ of \_\_\_\_\_ 19\_\_

Name and address of the Appellant.

**Master Mohan B. Nall  
1-10-72/2/L. Begumpet,  
Hyderabad**

Permanent Account Number.

**B-739**

Assessment year in connection with which the appeal is preferred.

**1989-90**

Assessing Officer/Valuation Officer passing the order appealed against.

**A.C.1 (2)/198**

Where valuation of any asset has been referred to the Valuation Officer, designation and address of such Valuation Officer.

**N.A.**

\*Section and sub-section of the Wealth-tax Act, 1957, under which the Assessing Officer/Valuation Officer passed the order appealed against and the date of such order.

**13B(3)**

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

**30-09-1988**

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

**N.A.**

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.)

**YES, Rs.10,982/- dt.07-07-92**

Section of the Wealth-tax Act, 1957, under which the appeal is preferred.

**23**

**Deletion of Penalty of Rs.7,840/-**

†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.

**NIL**

**M/S. C. Raj and Company** to the appellant.  
**Chartered Accountants**  
**C/o Mehta Automobiles**  
**58/3, M.G. Road,**  
**Secunderabad-500 003.**

*Satish Moh*  
Signed  
(Appellant)

STATEMENT OF FACTS : (ATTACHED)

GROUNDS OF APPEAL :

**ATTACHED**

*Satish mah.*  
Signed  
(Appellant)

## FORM OF VERIFICATION

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

Place... Hyderabad ...

Signature... ..

*Satish mah.*  
**Individual CPA holder**  
**of Saham Modi.**

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.

**STATEMENT OF FACTS:**

Assessment for assessment year 1989-90 is completed on ex-parte u/s 16(5). The net wealth assessed is Rs.13,57,800/- and demand of Rs.10,955/- is raised. The demand is paid on 07-07-1992.

No notice u/s 15B(3) was issued to explain as to why a penalty should not be levied for payment of tax.

**GROUND OF APPEAL:**

1. The Assistant Commissioner has levied penalty u/s 15B(3) without giving reasonable opportunity.
2. Any other ground or grounds that may be submitted at the time of hearing.

*Satish Mehra*  
APPELLANT

PROCEEDINGS OF THE ASST.COMMISSIONER OF WEALTH-TAX  
Circle-1(2) Hyderabad

Smt. S. Narasamma  
ACWT Circle 1(2)

GIR No. S-739

...

Dated : 25.9.1992

Shri Soham S. Modi, 1-10-82/2/3 Begumpet,  
Wealth-tax penalty u/s 15B(3) Asst. Year 1989-90  
order passed -

ORDER

The assessment in this case was completed on 31.3.92 on a total wealth of Rs. 13,57,800. A demand of Rs. was raised. Since no self-asst. tax was paid, the assessee was issued a penalty notice to explain as to why a penalty should not be levied for the default in not paying the self-asst. tax as required under the provisions of the W.T. S ct.

The assessee has not filed any explanation. In the circumstances, I feel that the assessee has nothing to explain and therefore, I levy a penalty of Rs. 7840/- for the above default u/s 15B(3). This should be paid as per chalan enclosed.

(S. NARASAMMA)

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

Copy to the assessee



CERTIFIED TRUE COPY.

3.9/92

W.T. 15(B)(3) 1605

(नियम 15 देखिए)  
(See Rule 15)

फॉर्म टी.एस.-7  
I.T.S.-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**

सेवा में

To

Master Saham S. Mohi  
1-10-72/2/3  
Begumpat

प्राधिकृत

Status

Individual

जी.आई.ए. नं.

G.I.R. No.

S-739

आपको सूचित किया जाता है कि निर्धारण वर्ष के लिए आपके द्वारा संवत् रुपये की राशि, जिसके ब्यौरे पीछे दिए गए हैं, व्यवहारित की गई है।

This is to give you notice that for the assessment year 19-90 a sum of Rs. 7840/- details of which are given on the reverse has been determined to be payable by you.

2. इस रकम की संदाय इस सूचना की तारीख से 35 दिनों के अन्दर स्थित नज्माना अधिकारी/उप-नज्माना अधिकारी/अधिकारी, भारतीय स्टेट बैंक/भारतीय रिजर्व बैंक को किया जाता चाहिए। उपर्युक्त राशि के संदाय के लिए 35 दिन से कम की अवधि अनुज्ञात करने के लिए महासक आय-कर आयुक्त (निरीक्षण) का पूर्वानुमोदन प्राप्त कर लिया जाता है। संदाय के प्रयोजन के लिए एक वाताम संलग्न है।

The amount should be paid to the Treasury Officer/Sub-Treasury Officer/Agent, State Bank of India/Reserve Bank of India at within 35 days of the service of this notice. The previous approval of the Inspecting Assistant Commissioner of Income-tax has been obtained for allowing a period of less than 35 days for the payment of the above sum. A challan is enclosed for the purpose of payment.

3. यदि आप ऊपर विनिर्दिष्ट अवधि के अन्दर रकम का संदाय नहीं करते तो आप उपर्युक्त अवधि की समाप्ति के पश्चात् सार्वभूम होने वाली तारीख से वार्षिक प्रतिशत प्रतिकर्य की दर से साधारण व्याज का संदाय धारा 220(2) के अनुसार करने के बाकी 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 आय-कर की रकम का संदाय ऊपर विनिर्दिष्ट अवधि के अन्दर नहीं करते तो धारा 221 के अनुसार आपको मुनसिफ/मजिस्ट्रेट/अवसर दिए जाने के पश्चात्, आप पर (उतनी जाति जो बकाया कर की रकम के बराबर हो सकेगी) अधिरोपित को 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 आप कर की रकम का संदाय ऊपर विनिर्दिष्ट अवधि के अन्दर नहीं करते तो उनकी बन्तली के लिए आय-कर अधिनियम, 1961 की धारा 222 से 229, 231 और 232 के अनुसार 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 आय-कर अधिनियम, 1961 की धारा 143(1) के अधीन पूरा हो गया है। यदि आप इस निर्धारण के बारे में आपक्ष करते हैं तो आप निर्धारण के बारे में आपक्ष करने के लिए प्रथम से 6-रा. ग. इस मांग की सूचना की कार्रवाई की तारीख से एक मास के अन्दर मुझको आवेदन 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. यदि आप धारा 139(2) के अधीन आपकी विवरणी देने में असमर्थ रहें तो धारा 142(1) या धारा 143(2) के अधीन आपकी विवरणी देना आवश्यक है।

कें अधीन जारी की गई सूचना का अनुपालन करने में असमर्थ रहे हैं, इसलिए या निर्धारण आय-कर अधिनियम, 1961 की धारा 139(2) के अधीन जारी किया गया है। किन्तु यदि आप धारा 139(2) के अधीन विवरणी देने में पर्याप्त हस्तक्षेप के कारण से निर्धारित हो गए हैं या आपकी धारा 142(1) या धारा 143(2) के अधीन जारी की गई सूचना प्राप्त नहीं हुई थी या आपको धारा 142(1) या धारा 143(2) के अधीन जारी की गई सूचना के निरूपणों का अनुपालन करने के लिए युक्तियुक्त अवसर प्राप्त नहीं हुआ था या आप उनको अनुपालन करने में पर्याप्त हस्तक्षेप के कारण निर्धारण कर के साथ धारा 146 के अधीन इस निर्धारण को रद्द करने के लिए और नए सिरे से निर्धारण करने के लिए कार्यवाही करने के लिए निर्धारण की तारीख की एक मास से अन्दर मुझको आवेदन कर सकते हैं।

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 notice issued under Section 142(1) or Section 143(2) or 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 आप इस निर्धारण/सूचना/आदेश धारा 216 के अधीन सदाय व्यय का विवरण प्रस्तुत करना चाहते हैं तो आप आय-कर अधिनियम, 1961 के अध्याय 20 के भाग-क के अधीन अपील, प्ररूप सं० 35 में, जो उस प्ररूप में यथा अधिकतम सम्भव रूप से स्टाम्पित और सत्यापित हो, आय-कर आयुक्त (अपील)/सहायक आय-कर आयुक्त (अपील) को इस सूचना की प्राप्ति से तीस दिन के अन्दर, 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 (Appeals)..... within thirty days of the receipt of this notice, in Form No. 35, duly stamped and verified as laid down in that form.

9. यह रकम आय-कर अधिनियम, 1961 की धारा ..... के अधीन आय-कर आयुक्त (अपील)/सहायक आय-कर आयुक्त (अपील)/सहायक आय-कर आयुक्त (निरीक्षण)/आय-कर आयुक्त ..... के आदेश के परिणामस्वरूप देय हुई है। यदि आप पूर्वोक्त आदेश के विरुद्ध अपील करना चाहते हैं तो आप उक्त अधिनियम के अध्याय 20 के भाग-ख के अधीन अपील, प्ररूप सं० 36 में जो उस प्ररूप में यथा अधिकतम सम्भव रूप से स्टाम्पित और सत्यापित हो, आय-कर अपील अधिकरण ..... को इस आदेश की प्राप्ति से साठ दिन के अन्दर, पेश कर सकते हैं।

The amount has become due as a result of the order of Commissioner of Income-tax (Appeals)/Assistant Commissioner of Income-tax (Appeals), Inspecting Assistant Commissioner of Income-tax/Commissioner of Income-tax..... under Section ..... of the Income Tax Act, 1961. If you intend to appeal against the aforesaid order you may present an appeal under Part B of Chapter XX of the said Act to the Income Tax Appellate Tribunal..... within sixty days of the receipt of that order, in Form No. 36 duly stamped and verified as laid down in that form.

तारीख/Dated 25-9-92

स्थान/Place Hyderabad

टिप्पणियाँ/Notes :-

आय-कर अधिकारी/Income Tax Officer  
ASSISTANT COMMISSIONER  
OF INCOME TAX - CIRCLE-1 (2)  
HYDERABAD.

- (1) अनुपयुक्त पंरे और शब्दों को काट दीजिए।  
Delete inappropriate paragraphs and words.
- (2) यदि आप रकम के सदाय बैंक द्वारा करना चाहते हैं तो बैंक, मजाना अधिकारी/उप-मजाना अधिकारी/अधिकारी, भारतीय स्टेट बैंक/भारतीय रिजर्व बैंक के नाम लिखा 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 आप रकम के सदाय के लिए समय का विस्तार करना चाहते हैं या किस्तों में सदाय करने का प्रस्ताव करते हैं तो, यथास्थिति ऐसे विस्तार या किस्तों में सदाय करने की अनुज्ञा प्राप्त करने के लिए आवेदन पैरा 2 में विनिर्दिष्ट अवधि के अवसान से पूर्व आय-कर अधिकारी को करना चाहिए। उक्त अवधि के अवसान के पश्चात् प्राप्त हुए किन्हीं निवेदन की, धारा 220(3) के विनिर्दिष्ट उपबन्धों 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 or as the case may be, permission to pay by instalments, should be made to the Income-tax 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).