

Shri. Yeshwant U. Chavan, I.R.S.
Asst. Commissioner of Income-tax
Circle-1(2), Hyderabad

आई० टी० एन० एस०-65
I. T. N. S.-65

आयकर विभाग
INCOME-TAX DEPARTMENT

Master Sohra Modi

- | | |
|--|---|
| 1. निर्धारित का नाम Name of assessee | 6. निर्धारण वर्ष Assessment year 1982-83 |
| 2. पता Address 1-10-72/2/3 Begumpet, Hyderabad | 7. क्या निवासी/निवासी किन्तु मामूली तौर पर निवासी नहीं/ अनिवासी Whether Resident/Resident but not Ordinarily resident/ Non-resident. RESIDENT |
| 3. स्था० ले० सं०/सा० सू० र० सं० P.A. N./G. I. R. No. M-622 | 8. लेखा विधि Method of accounting Mercantile |
| 4. जिला/वार्ड/सर्कल District/Ward/Circle A.C.1(2), Hyd | 9. पूर्व वर्ष Previous year. Valuation Date 31.03.1982 |
| 5. हैसियत Status Individual (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 N.A. (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 | 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 अधीन 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 the 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 first Assessment Year for the Trust in which the assessee is a beneficiary was Assessment Year 1982-83. The Trust Deed is dated 31.03.82 and the first previous year was for a period from 31.03.81 to 31.07.81. Further, the Balance Sheet of the Trust indicated that it has negative wealth and the share of the assessee is Negative Wealth need not be included in the assessee's wealth tax computation. However no return was filed in response to notice U/s.17(1). hence the assessment is completed ex-parte, on merits.

For the Assessment Year 1982-83 the assessee had filed Return of Wealth declaring Rs.3,97,026 as net wealth which was accepted U/s.16(3) after addition of Rs.4,310/-. In view of the information available on the records and in view of the fact that negative wealth of the Trust need not be included in the computation, the wealth is computed as under :

| | | |
|--|---|----------|
| Total Wealth admitted by the Assessee | : | 3,97,026 |
| <u>Add</u> : Additions made as per W.T.Order U/s.16(3) | : | 4,310 |
| | | 4,01,336 |
| <u>Less</u> : Wealth Tax Payable: | | 2,736 |
| | | 3,98,600 |

| | | |
|------------------------|---|---------|
| Wealth Tax thereon | : | 2,736/- |
| <u>Less</u> : 15B Paid | : | 2,736/- |
| Balance Payable | : | NIL |

Yeshwant Chavan

(YESHWANT U. CHAVAN)
Asst. Commissioner of Income-tax
Circle-1(2), Hyderabad

Copy to the Assessee

18 (1) (b) - 107

आ० ग० सि०-29 I. T. N. S-29

आयकर अधिनियम, 1961 को धारा 271 के साथ पढ़ी गयी धारा 274 के अधीन सूचना
NOTICE UNDER SECTION 274 READ WITH SECTION 271 OF
THE INCOME TAX ACT, 1961

S. 622 / A. 2 (2)

आयकर कार्यालय,
Income-tax Office.

सेवा में
To

Master Sidhu Malvi
1. 10. 11 / 11 / 3
Beyanpet Hyd

तारीख 31.3.72
Dated

चूंकि कर निर्धारण वर्ष..... के सम्बन्ध में मेरे यहां दिये गये कार्रवाई
के दौरान मुझे प्रतीत होता है कि आपने :—

Whereas in the course of proceedings before me for the assessment year.. 1972-73
it appears to me that you :—

*बिना उचित कारण के वह आय विवरणी नहीं दी है जो आपको भारतीय आयकर अधिनियम,
1922 की 22(1)/22(2)/34 के अधीन दी गई सूचना के अनुसार देनी थी या जो आपको धारा 139(1)
के अधीन या आयकर अधिनियम, 1961 की धारा 139(2)/148 के अधीन दी गई सूचना सं०.....
.....ता०..... अनुसार दाखिल करनी थी अथवा उचित कारण के
बिना आपने दिए गए समय के अन्दर और उक्त धारा 139(1) या इस प्रकार की सूचना द्वारा अपेक्षित
रिति से विवरणी नहीं दी है।

*have without reasonable cause failed to furnish me return of income which
you were required to furnish by a notice given under section 22 (1)/22 (2)/34 of the
Indian Income-tax Act, 1922 or which you were required to furnish under section
139 (1) or by a notice given under section 139 (2)/148 of the Income-tax Act, 1961,
No..... dated..... or have without
reasonable cause failed to furnish it within the time allowed and the manner re-
quired by the said section 139(1) or by such notice.

[६०५०३०/P. T. O.]

*बिना उचित कारण के अपने भारतीय आयकर अधिनियम, 1922 की धारा 22(4)/23(2) या आयकर अधिनियम, 1961 की धारा 142(1) 143(2) के अधीन दी गई सूचना सं०..... ता०.....का अनुपालन नहीं किया है ।

*have without reasonable cause failed to comply with a notice under section 22(4)/23(2) of the Indian Income-tax Act, 1922 or under section 142(1)/143(2) of the income-tax Act, 1961. 16(4) of V.T. Act

No..... dated.....

*अपनी आय के ब्यौरे छिपा लिए हैं या..... इस प्रकार की आय के ब्यौरे गलत दिए हैं ।

*have concealed the particulars of your Income or..... furnished inaccurate particulars of such Income.

आपको एतद्वारा सूचित किया जाता है कि ता०..... 19.....की..... बजे अ० म०/पू म० में आप मेरे कार्यालय में उपस्थित हों और कारण बताए कि आयकर अधिनियम, 1961 की धारा 271 के अधीन आप पर दण्ड लगाने का आदेश क्यों न दिया जाए । यदि आप स्वयं उपस्थित होकर या प्राधिकृत प्रतिनिधि द्वारा सुनवाई के लिए दिए गए अवसर का लाभ नहीं उठाना चाहते तो उचित तारीख को या उससे पूर्व लिखकर इसका कारण बताएं, जिस पर धारा 271 के अधीन कोई ऐसा आदेश देने के पूर्व विचार किया जाएगा ।

You are hereby requested to appear before me at..... A.M./P.M. on..... and show cause why an order imposing a penalty on you should not be made under section 271 of the Income-tax Act, 1961. If you do not wish to avail yourself of this opportunity of being heard in person or through authorised representative you may show cause in writing on or before the said date which will be considered before any such order is made under section 271.

(मुहर)
(Seal)

ANSSI
OFFICER IN CHARGE (2)
HYDERABAD
Income-tax Officer

*जो शब्द या परं अनावश्यक हों, उन्हें काट दीजिए ।

*Delete inappropriate words and paragraphs.



GIR.NO.S_749/F-III.

dt 24-11-1983

धन-कर
WEALTH-TAX

ज़िला
District

1. निर्धारण वर्ष
Year of assessment 1982-83
2. कर-निर्धारितों का नाम (तथा उसका पूरा पता)
Name of assessee (with complete address) Mr. Soham S.Modi,
S/o Shri Satishchandra Modi,
5-4-197/8, Karbala Maidan,
Secunderabad.
3. आस्थिति
Status— Individual
 व्यक्ति-भावे का नागरिक है/ नहीं है
Individual—citizen/not a citizen of India
 हिन्दू अ-विभक्त परिवार
Hindu Undivided family
 कम्पनी
Company
4. यह
Whether
 निवासी और साधारणतः निवासी है
Resident and ordinarily resident R&R
 निवासी है पर साधारणतः निवासी नहीं
Resident but not ordinarily resident
 अ-निवासी है
Non-resident
5. मूल्यांकन की तारीख
Valuation date VD. 31-3-1982
6. यह धारा और उपधारा जिसके अर्धान कर-निर्धारण किया गया है
Section and sub-section under which the assessment is made 16(3)

कर-निर्धारण आदेश
ASSESSMENT ORDER

The assessee filed his return of wealth on 30-10-1982 admitting a net income of Rs.3.94 lakhs. In response to notice issued U/s.16(2) of the Act, Shri Rameshwaroop, accountant, is present. After examining the case, the net wealth is computed as follows.

..2.

घ० न०-11
W.T.N.S.II

:-2--:

| | |
|--|----------------|
| Net wealth: admitted before W.T. Liability | Rs. 3,97,026/- |
| Add: Difference in value of silverware | Rs. 500/- |
| Add: Excess I.T. Liability claimed- disallowed (6382-4672) | Rs. 1,710 |
| Add: Debit balances in Usha Kiran Complex wrongly claimed disallowed. | Rs. 2,100 |
| | <hr/> |
| | Rs. 4,01,336 |
| Less:- W.T. Liability. | Rs. 2,736 |
| NET WEALTH: | <hr/> |
| | Rs. 3,98,600/- |

Tax thereon:

W.T. : Rs. 2,736
15-B paid. Rs. 2,693

~~XXXXXXXXXX~~ Bal. payable- 43

(A.S. SATYAN-HAYANA)

W.T.O., F-ward, Cir-III, Hyd.

Copy to the assessee.