

**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..... **'C' Range**

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

Name and address of the Appellant.

**Master Boman S Modi  
1-10-72/2/3, Begumpet,  
Hyderabad.**

Permanent Account Number.

**2-739**

Assessment year in connection with which the appeal is preferred.

**1988-89**

Assessing Officer/Valuation Officer passing the order appealed against.

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

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.

**15B (3)**

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

**30-09-1992**

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, n.1, CBI/ct.29-09-1988**

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

**23**

**Deletion of penalty of Rs.2,772/-**

†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**

Address to which notice may be sent to the appellant.

**M/s C.Ajay and Company  
Chartered Accountants  
C/o Mehta Automobiles  
58/3, M.G. Road,  
Secunderabad-500 003.**

*Satish mod*  
Signed  
(Appellant)

STATEMENT OF FACTS : (ATTACHED)

GROUNDS OF APPEAL :

**A T T A C H E D**

*Satish Modi*  
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... ..

Date... 29-10-92 ..Status of Appellant Individual, CPA Holder of Saham Modi...

- 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:**

The assessee is a minor and is one of the beneficiary in a private determined trust M/s M&M Associates. Notice u/s 17(1) dated 27-03-1989 was served on 15-06-1989 for A.Y.1989-90 to 1989-90. The assessee had already filed Return of Wealth and the notice u/s 17(1) was issued with a view to assess the beneficial interest of the assessee in M/s M & M Associates.

No Return of Wealth was filed in response to notice u/s 17(1). However, a letter dated 26-03-1992 explaining the reasons for non-inclusion of assessee's interest in M/s M & M Associates in the wealth as returned earlier was submitted to A.C.1(2)/Hyd.

The re-assessment is completed ex-parte u/s 16(5). The net wealth assessed is Rs.8,10,300/- and tax demand of Rs.3,081/- is raised. The net wealth assessed on re-assessment is the same wealth as assessed on original assessment. The tax of Rs.3,081/- was already paid as Self Asst. Tax. The demand raised on re-assessment is without giving credit of Rs.3,081/- paid as Self Asst. Tax earlier.

**GROUND OF APPEAL**

1. The Assistant Commissioner has failed to give reasonable opportunity to explain the fact that payment have already been made.
2. Any other ground or grounds that may be submitted at the time of hearing.

*Satish Mohi*  
APPELLANT

मार्. टी. ए. ७  
I.T.S.-7

1601 W.T. 156(3)  
आय-कर अधिनियम, 1961 की धारा 156 के अधीन मांग की सूचना  
Notice of Demand under Section 156 of the Income-Tax Act, 1961

Rule 15)

प्रतिभा  
Status.....  
जी. आई. ए. नं. ८-७३९  
G.I.R. No.....

To  
M. S. Saham S. Mohi  
1-10-72/12/13  
Begunfit

के लिए मांगे द्वारा संभव ..... a sum of Rs. 2972/- details

आपकी सूचित किया जाता है कि निर्धारण वर्ष  
राशि, जिसके धारे पीछे दिए गए हैं, अवधारित की गई है।  
This is to give you notice that for the assessment year.....  
of which are given on the reverse has been determined to be payable by you.

2. इस रकम की संशय इस सूचना की तारीख से 35  
नवनामा अधिकारी/उप-नवनामा अधिकारी/अधिकारी, भारतीय स्टेट बैंक/भारतीय रिजर्व बैंक का किया जाना चाहिए। उपर्युक्त राशि के  
35 दिन से कम की अवधि अनुमान करने के लिए सहायक आय-कर आयुक्त (निर्धारण) का पूर्वानुमोदन प्राप्त कर लिया गया है।  
के लिए एक वास्तव संलग्न है।  
The amount should be paid to the Treasury Officer/Sub-Treasury Officer/Agent, State Bank of India/Reserve Bank  
India at..... within 35 days of the date of this notice. The previous approval of the Inspecting Assistant Commissioner of Income-tax has been obtained for the  
service of this notice. A challan is enclosed for the purpose of payment.

3. यदि आप ऊपर निर्दिष्ट अवधि के अन्दर रकम का संदाय नहीं करते तो आप उपर्युक्त अवधि की समाप्ति के तत्पश्चात्  
तारीख से बाध्य प्रतिवर्ष की दर से साधारण व्याज का संदाय धारा 220(2) के अनुसार करने के लायी होंगे।  
If you do not pay the amount within the period specified above, you will be liable to pay simple interest  
at the rate of 12% per annum from the date commencing after the end of the period aforesaid in accordance with Section 220(2) of the Income-Tax Act, 1961.

4. यदि आप-कर की रकम का संदाय ऊपर निर्दिष्ट अवधि के अन्दर नहीं करते तो उनकी वसूली के लिए  
आपको धारा 222 से 229, 231 और 232 के अधीन प्रस्तावित की जायेगी।  
If you do not pay the amount of the tax within the period specified above, penalty (which may be as much as 100% of the amount of tax in arrear) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with Sections 222 to 229, 231 and 232 of the Income-Tax Act, 1961.

5. यह निर्धारण आय-कर अधिनियम, 1961 की धारा 143(1) के अधीन पूरा हो गया है। यदि आप  
तो आप निर्धारण के बारे में प्रश्न करने के लिए प्रारम्भ से 6-क में इस मांग की सूचना को वास्तविकता की  
आवेदन कर सकते हैं।  
The assessment has been completed under Section 143(1) of the Income Tax Act, 1961. If  
you are dissatisfied with the assessment, you may apply to me in Form No. 6-A objecting to the assessment, within one month from the date of demand.

7. चूंकि धारा 139(2) के अधीन आप की विवरण देने में असमर्थता है तो आप मांगे प्राप्त  
विवरणों या पुनरीक्षित विवरणों नहीं दी आप धारा 142(1) के अधीन जारी की गई सूचना का अनुपालन करने  
के अधीन जारी की गई सूचना का अनुपालन करने में असमर्थ रहे हैं, इनका या निर्धारण आय-कर  
गया है। किन्तु यदि आप धारा 139(2) के अधीन विवरण देने में पर्याप्त प्रयास के बाद भी धारा 142(1) या धारा  
धारा 143(2) के अधीन जारी की गई सूचना प्राप्त नहीं हुई थी या आपको धारा 142(1) या धारा  
के विवरणों का अनुपालन करने के लिए युक्तिपूर्ण अवसर प्राप्त नहीं हुआ था या आप उनकी अनुपालन  
नए से ही धारा 146 के अधीन इस निर्धारण को रद्द करने के लिए और नए सिरे से निर्धारण करने  
की तारीख की तारीख से अन्दर सूचना को आवेदन कर सकते हैं।

Proceedings of the Asst. Commissioner of Wealthtax, Cir. 1(2), Hyderabad.  
Shri. S. Narasamma,  
ACWT, Cir. 1(2), Hyd.

GIR. NO. 739

dated: 25.9.1992.

Shri Sohan S. Modi, 1.10.72/2/3, Begumpet,  
Secunderabad - Wealthtax penalty u/s 15B  
Asst. year - order passed.  
1987-89

**O R D E R**

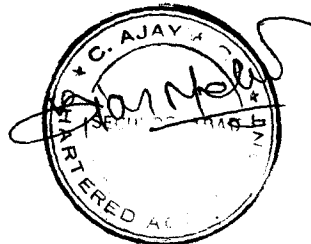
The assessment in this case was completed on 31.3.92 on a total wealth of Rs. 7,10,300/- A demand of Rs. 3087 was raised. Since no self-asst. tax was paid, assessee was issued a penalty notice to explain as to why a penalty should not be levied for the default in not paying the self-asst. tax as required under the provisions of W.T. Act.

The assessee has not filed any explanation. In the circumstances, I feel that the assessee has nothing to explain and therefore, levy a penalty of Rs. 2772/- for the above default u/s 15B(3). This should be paid as per challan enclosed.

  
(S. Narasamma)  
ACWT, Cir. 1(2), Hyd.

Copy to the assessee.

CERTIFIED TRUE COPY.



  
31/9/92

82

सम्पत्ति-कर अधिनियम, 1957 की धारा 14 (2) के अधीन नोटिस  
NOTICE UNDER SECTION 14 (2) OF THE WEALTH-TAX ACT, 1957

सं० M-622  
No. AC (4)

सम्पत्ति-कर निर्धारण वर्ष  
Wealth-tax Assessment Year... 1988-89

सम्पत्ति-कर कार्यालय  
Wealth-tax Office.....

तारीख  
Dated... 27-3-89

सेवा में  
To

Master Soham S. Modi,  
S/o Satish Modi,  
c/o M/S M & M Associates,  
1-10-72/2/3, Modi Builders,  
Begumpet, Sec. 6

सम्पत्ति-कर अधिनियम की धारा 14(2) के उपबंधों का अनुसरण करते हुए मैं अनुरोध करता हूँ कि आप अपनी/परिवार की/कम्पनी की परिसम्पत्तियों का और कर्जों का ठीक ठीक और सही विवरण संलग्न फार्म में (जब तक ज़रूरी है) जो फार्म पूरा करने के लिए आवश्यक हो) उस तारीख की स्थिति के अनुसार तैयार करें जिस तारीख को मुह्योक्त किया जाए। तोड़िय जाने के 35 दिन के अन्दर यह फार्म विधिवत् हस्ताक्षर करके आप मेरे कार्यालय में-

In pursuance of the provisions of Section 14(2) of the Wealth-tax Act, the undersigned requests you to prepare a true and correct statement of your/the family's/the company's assets and debts as on the relevant valuation date in the attached form (along with such other particulars as are required to complete the form) and to deliver it to him at his office within 35 days of the notice, duly signed -

- (क) यदि फार्म व्यक्ति से सम्बन्धित हो, तो वह व्यक्ति स्वयं जमा करें ;  
(a) in the case of an individual, by the individual himself ;

[क० ए० उ०/P. T. O.]

27/3/89

(ख) यदि बंविक्त हिन्दू परिवार से सम्बन्धित हो, तो परिवार का प्रबन्धक जमा करे।

(b) in the case of a Hindu Undivided Family, by the Manager, or *Karta* ;

(ग) यदि कार्व कम्पनी से सम्बन्धित हो, तो प्रधान अधिकारी जमा करे।

(c) in the case of a Company, by the Principal Officer.



..... ASSISTANT COMMISSIONER ..  
CIRCLE 1, LUCKNOW.  
~~Principal Officer~~

टिप्पणी :- धारा 14(2) के अधीन दिए गए नोटिस में मांगा गया विवरण न दिए जाने पर एक एक्-पार्टे असेसमेंट किया जा सकता है। यदि यह विवरण बिना किसी उपयुक्त कारण के निर्धारित तारीख के अन्दर न दिया जाए, तो जुर्माना किया जा सकता है या मुकदमा भी चलाया जा सकता है।

*Note* — Failure to furnish the statement required by notice under Section 14(2) entails an ex-parte assessment. Failure to furnish it within the time allowed without reasonable cause may entail a penalty or even prosecution.

डब्ल्यू.टी.एन.एस.-1

W. T. N. S.-1

प्रभासम् संप्त-194 डब्ल्यूटी/82-16-204-6,63,000

MGIP Sant.-194 WT/82-(C-89-5, 82)-16-2-84-6,63,000.

20/06/82

From  
Master Sahas S. Modi  
1-10-72/2/3  
Begumpet,  
Hyderabad.

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

Sir,

Sub: Reply to notice U/S 18(1)(b) and 18(1)  
(c) of Wealth Tax Act - my own - CIR  
No.M-622 - Asst. Year 1982-83- regarding.

\* \* \*

The above notice is received fixing the hearing on 01.06.82. In this regard I would like to submit as under for your kind consideration.

1. The notice U/S 17(1) was received on 15.05.80. The same was forwarded to our previous auditor who was looking after our tax matters. I was informed that the necessary returns will be prepared and submitted in the due course of time. Due to certain misunderstanding with the previous auditor, a new auditor was appointed. The entire back records were being maintained with the previous auditor. The new auditor was not aware of the receipt of the notice and he could not be fully appraised of pending matters since the entire back records were being with the previous auditor.
2. Non filing of returns in response to notice U/S 17(1) was brought to the knowledge of the new auditor only at the fag end of March, 1982. Due to his prior commitments, return of wealth in the last moment could not be prepared and filed.
3. The failure to file the return in response to notice U/S 17(1) was due to above reasons which were beyond my control and was not intentional.

Under these circumstances it is prayed before YOUR HONOUR that the penalty proceedings U/S 18(1)(b) and 18(1)(c) may be dropped.

Yours faithfully,

*Sahas S. Modi*

(SAHASKHANDRA MODI)  
Father and natural guardian

*Filed on  
1/6/82*



