

Date : 11/01/2023.

From,
Summit Sales LLP,
5-4-187/3&4, 2nd Floor,
Soham Mansion,
MG Road,
Secunderabad – 500 003.

To,
Income tax Officer,
Ward 10(1)/Hyd.
IT Towers, AC Guards,
Hyderabad – 500 004.

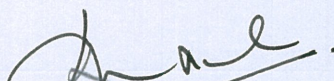
Respected Sir/Madam,

Sub: Reply to Outstanding Demand - Own case – PAN. ACWFS2044C
Asst. Year 2020-21 - Reg.

Ref: Your letter dated 19-11-2022 – DIN/ITBA/RCV/F/17/2022-23/1047157639(1),
Our reply letter dated 15/11/2022

We acknowledge the receipt of the above letter and in reply submit the following for your kind consideration.

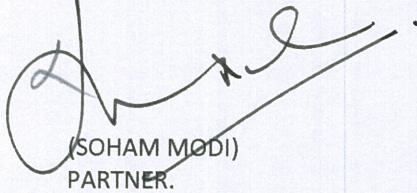
1. The outstanding demand as per letter pertains to Asst. Year 2020-21. The outstanding demand is stated at Rs.68,57,640/-.
2. In the letter you have referred to your earlier letter dated 17-10-2022 and alleged that there is no response to the same. In response, we have filled reply dated 21-10-2022 on 25-10-2022 vide Ack No.917992210157 (Copy of the letter is enclosed **Annexure – 1**).
3. We have also filed a petition u/s.154 dated 21-10-2022 on 25-10-2022 vide Ack No.917992210158 (Copy of the letter is enclosed **Annexure – 2**).
4. In your letter dated 17-10-2022 it is stated that the demand outstanding is by virtue of section 143(1)(a). In your letter dated 09-11-2022 it is stated that the outstanding demand is by virtue of section 154.
5. There is no clarity as to how such a huge demand of Rs.68,57,640/- been raised and there are no order / intimations as required by law have been served.
6. We should like to reiterate the facts and circumstances as submitted vide our letter dated 21-10-2022, the copy of which is enclosed herewith (**Annexure 1**).
7. It is requested to consider our petition u/s.154, the copy of which is enclosed herewith (**Annexure2**). The difference between income returned and income processed as per intimation is Rs.1,52,07,446/- (i.e. income assessed of Rs.2,16,90,186/- minus income returned of Rs.64,82,740/-). This difference of Rs.1,52,07,446/- is only on account of income claimed exempt u/s.10(2A) being the share of profit from a partnership firm M/s. Vista Homes is not considered which processing the ITR. This mistake is apparent on record and therefore required to be rectified.
8. We have once again filed a rectification request electronically on 11/01/2023 asking for reprocessing of return. Copy of request acknowledgement is attached herewith as **Annexure-3**.



9. Keeping in view the facts and circumstances and pending disposal of petition u/s.154 it is requested that the collection of demand of Rs.68,57,640/- is kept in abeyance and not to consider us as 'assessee in default'.

Yours faithfully,

For Summit Sales LLP

A handwritten signature in black ink, appearing to be 'Soham Modi', is written over a horizontal line. The signature is stylized with a large initial 'S' and a long horizontal stroke.

(SOHAM MODI)
PARTNER.

d/c

Date : 21/10/2022.

From,
Summit Sales LLP,
5-4-187/3&4, 2nd Floor,
Soham Mansion,
MG Road,
Secunderabad – 500 003.

To,
Assessing Officer,
Ward 10(1)/Hyd.
IT Towers, AC Guards,
Hyderabad – 500 004.

पत्रांक/सं/ACK No.	917992210157
दिनांक /Date	25-Oct-2022
वर्ष /AY/FY	2021-22
पैन/टैन /PAN/TAN	ACQFS2044C
नाम /Name	SUMMIT SALES
No. of Pages	WARD
अ.अ. /To	10(1) HYDERABAD



Respected Sir/Madam,

Sub: Reply to Outstanding Demand - Own case – PAN. ACQFS2044C
Asst. Year 2020-21 - Reg.

Ref: Your letter dated 17/10/2022.

we acknowledge the receipt of the above letter and in reply the following is submitted for your kind consideration.

1. The outstanding demand pertain to Asst. year 2020-21 and demand stated is .68,57,640/-.
2. The demand as the letter has arisen by virtue to intimation u/s.143(1)(a). Copy enclosed- Annexure-1.
3. We were not aware such huge demand that has arisen. We have become aware only on receipt of the outstanding demand letter.
4. On the IT portal we have not found any Notice u/s 143(1)(a) for the proposed adjustment, if any.
5. The ITR is filed on 19.01.2021 declaring income of Rs.64,82,740/- Copy enclosed – Annexure-2.
6. The income as per intimation u/s.143(1)(a) is RS.2,16,90,186/-. The difference in income returned and income as computed u/s.143(1)(a) is Rs.1,52,07,446/-.
7. The amount of Rs.1,52,07,446/- in the ITR filed is claimed as exempt income u/s.10(2A) being the share of profit from a partnership firms M/s. Vista Homes.
8. The intimation u/s.143(1)(a) does not given any reason as to why the exempt income claimed as above is not considered.
9. The above mistake is apparent on record and therefore it is requested to pass necessary rectification order u/s.154.
10. We have made online rectification request on 20/10/2022. The request is for 'reprocess the ITR'. This option is selected as available on the IT portal.
11. The huge demand of Rs.68,57,640/- has arisen only due to mistake apparent in record while processing ITR by CPC.

(Signature)

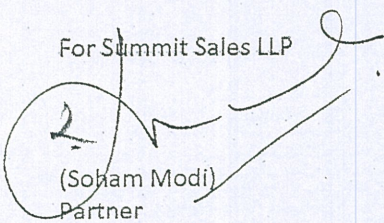
12. Further, there is no notice as required u/s.143(1)(a) for the proposed adjustment for not allowing the claim of exemption u/s 10(2A) - share of profit from a partnership firm. Also the intimation u/s.143(1)(a) do not mention any reason whatsoever for the same.

13. Keeping in view the above facts it is requested to stay the demand and not to consider us as 'assessee in default till the rectification petition u/s.154 is disposed off. Any further coercive steps of recovery of such a huge demand will cause genuine hardship.

14. A separate application u/s 154 is being filed before you simultaneously and request you to kindly consider the same.

Yours faithfully,

For Summit Sales LLP


(Soham Modi)
Partner



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE INCOME TAX
OFFICER
WARD 10(1),HYDERABAD/

To,
SUMMIT SALES LLP
5-4-187/3 & 4 SOHAM MANSION,M.G. ROAD RANIGUNJ
SECUNDERABAD 500003,Telangana
India

PAN:
ACQFS2044C

Assessment Year:
2020-21

Dated:
17/10/2022

DIN & Letter No :
ITBA/RCV/F/17/2022-23/1046333366(1)

Sir/ Madam/ M/s,

Subject: Issue Letter

Sub: Outstanding demand – Your own – Request for payment - Reg.

As per this office records the following outstanding demands raised against you have not been paid till date.

Asst. Year	Section	Demand
2020-21	1431a	68,57,640

You are requested to pay the above demands immediately failing which coercive action will be taken for recovery of the outstanding demand subject to the following conditions:

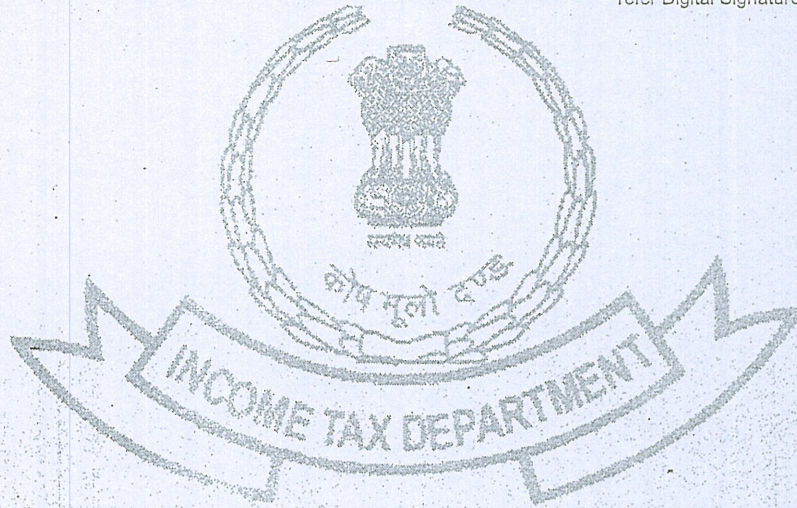
- In case you have already paid the above demand, please produce the copy of proof payment made so that the outstanding demand amounts in our records may be rectified.
- If you have filed appeal against the above demand, please furnish copy of Form 35 along with proof of payment of 20% of demand outstanding.
- If the demand has been reduced due to Rectification order u/s.154 or Consequential order giving effect to the appellate order, please submit a copy of the same.
- If you have been granted stay against the demand, please furnish copy of the same.
- If any rectification petition is pending against the said demand, a copy of the same may be furnished to help us to process the same.

Please note that your compliance to the above outstanding demand should reach this office on or before 27.10.2022, failing which, it will be presumed that you do not dispute the demand

outstanding and further course of recovery proceedings will be initiated as per Law.

SHYAMALA RANI SAHUKARI
WARD 10(1),HYDERABAD/

(In case the document is digitally signed please
refer Digital Signature at the bottom of the page)



INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2020-21

PAN	ACQFS2044C		
Name	SUMMIT SALES LLP		
Address	5-4-187/3 & 4, SOHAM MANSION, M.G. ROAD, RANIGUNJ, SECUNDERABAD, TELANGANA, 500003		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	219615051190121

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		6482740
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	6482740
	Net tax payable	4	2022615
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	2022615
	Taxes Paid	7	2139006
	(+)-Tax Payable /(-)-Refundable (6-7)	8	-116390
	Dividend Tax Payable	9	0
Dividend Tax details	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)-Tax Payable /(-)-Refundable (11-12)	13	0
Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)-Tax Payable /(-)-Refundable (17-18)	19	0

Income Tax Return submitted electronically on 19-01-2021 12:56:15 from IP address 49.206.51.78 and verified by SHAM SATISH MODI

Using PAN ABMPM6725H on 19-01-2021 12:56:15 from IP address 49.206.51.78 using

Digital Signature Certificate (DSC).

Details: 50455484CN=Capricorn CA 2014,2.5.4.51=#131647352c56494b41532044454550204255494e44494e47,STREET=18,LAXMI NAGAR DISTRICT
CENTER,ST=DELHI,2.5.4.17=#1306313130303932,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

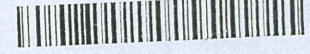
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Date: 21/10/2022

From,
Summit Sales LLP
5-4-187/3&4, 2nd Floor,
Soham Mansion,
MG Road,
Secunderabad – 500 003.

To,
Assigning Officer,
Ward 10(1)/Hyd.,
IT Towers, AC Guards,
Hyderabad – 500 004.

पुस्तकी
नं./Ack.No. 917992210158
दिनांक /Date 25-Oct-2022
वर्ष /AY/FY 2020-21
पैन/टैन ACQFS2044C
/PAN/TAN
नाम /Name SUMMIT
No. of Pages SALES
आ.अ./To WARD
10(1) HYDER
ABAD



Sub: Petition U/s 154 - Own case - PAN. ACQFS2044C – Asst. Year 2020-21 - Reg.

Ref: Intimation U/s 143(1) (a) dated

In connection with the above the following is submitted for your kind consideration.

1. We are receipt of outstanding demand letter dated 17/10/2022. Copy enclosed Annexure-1.
2. The Outstanding Demand of Rs.68,57,640/- pertain to Assessment year 2020-21 and is by virtue of Intimation u/s.143(1) (a).
3. In fact, we have become aware of existence of intimation u/s 143(1)(a) only upon receipt of the above outstanding demand letter dated 17/10/2022.
4. We are not sure as to whether email communication is received by us or not. It might be possibility that the email must have gone to spam or junk folder.
5. Nevertheless, on verification of the intimation u/s 143(1)(a) as downloaded from the IT portal is observed that the income processed is Rs.2,16,90,186/- as against the ITR returned income of Rs.64,82,740/-. For ready reference copy of intimation u/s.143(1)(a) dated 17/10/2022 and copy of ITR Ack along with computation of total income is enclosed in Annexure 2 & 3 respectively.
6. It is found upon verification that the difference between Income received and Income processed as per intimation is Rs.1,52,07,446/- (Rs.2,16,90,186/- (-) Rs.64,82,740/-). The difference of Rs.1,52,07,446/- is only as account of income claimed exempt u/s 10(2A) being the share of profit from a partnership firms M/s. Vista Homes in the ITR is not considered vide 143(1)(a) intimation.
7. The intimation u/s.143(1)(a) does not give any reason as to why the exempt income claimed as above is not considered.
8. The above mistake is apparent on record and therefore it is requested to pass necessary rectification order u/s.154.
9. We have made online rectification request on 20/10/2022. The request is for 'reprocess the ITR'. This option is selected as available on the IT portal.
10. The huge demand of Rs.68,57,640/- has arisen only due to mistake apparent in record while processing ITR by CPC.

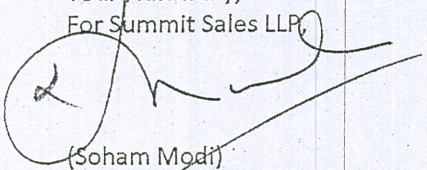
11. Further, no notice as required u/s.143(1)(a) for the proposed adjustment for not allowing the claim of exemption u/s 10(2A) - share of profit from a partnership firm. Also, the intimation u/s.143(1)(a) do not mention any reason whatsoever for the same.

12. We earnestly request you to pass necessary rectification order considering the claim of exemption u/s.10(2A) of RS.1,52,07,446/- as the mistake is apparent on record.

13. It is also requested to take necessary action for transfer of rectification rights by CPC so as to enable to process our request.

14. In the meantime pending disposal of the petition U/s 154, the collection of demand of Rs.68,57,640/- arisen by virtue of intimation u/s.143(1)(a) is kept in abeyance. It is also requested keeping in view the facts in circumstance of the case, not to consider us as 'assessee in default'.

Yours faithfully,
For Summit Sales LLP,



(Soham Modi)
Partner.



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE INCOME TAX
OFFICER
WARD 10(1),HYDERABAD/

To,
SUMMIT SALES LLP
5-4-187/3 & 4 SOHAM MANSION,M.G. ROAD RANIGUNJ
SECUNDERABAD 500003,Telangana
India

PAN: ACQFS2044C	Assessment Year: 2020-21	Dated: 17/10/2022	DIN & Letter No : ITBA/RCV/F/17/2022-23/1046333366(1)
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outstanding and further course of recovery proceedings will be initiated as per Law.

SHYAMALA RANI SAHUKARI
WARD 10(1),HYDERABAD/

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refer Digital Signature at the bottom of the page)

