Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)

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e-Filing Acknowledgement Number / Quarterly Statement Receipt Number	Date of e-Filing
926409520190123	19-Jan-2023

Name	:	SUMMIT SALES LLP
PAN/TAN	:	ACQFS2044C
Address	:	5-4-187/3 & 4, 2nd Floor, Soham Mansion, M.G. Road,, Secunderabad, Ranigunj,, , Telangana, INDIA - 500003
Form No.	:	Form 35
Form Description	:	Appeal to the Commissioner of Income-tax (Appeals). This form is in compliance with rule 45
Assessment Year	:	2020-21
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	DESIGNATED PARTNER
Verified By	:	ABMPM6725H

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FORM NO. 35 [See rule 45]

Appeal to the Commissioner of Income-tax (Appeals)

Acknowledgement Number -926409520190123

e-Filing Anywhere Anytime
Income Tax Department, Government of India

Personal Information :

Name of Entity	SUMMIT SALES LLP
PAN	ACQFS2044C
TAN	-
Address	5-4-187/3 & 4, 2nd Floor, Soham Mansion, M.G. Road,Secunderabad, Ranigunj,, , Telangana, INDIA, 500003
Mobile No.	9866671123
STD code	
Landline No.	
Email Address	ebanking@modiproperties.com
Whether notices/communication may be sent on email?	No

Order against which Appeal is filed :

1.	Assessment year in connection with which the appeal is preferred/ Enter financial year in case appeal is filed against an order where assessment year is not relevant	
	Year Type	Assessment Year
	Assessment Year/Financial Year	2020-21
	From (A.Y)	-
	To (A.Y)	-
	Date of search	-
	Details of the order appealed against	
	a. Section and sub-section of the Income-tax Act,1961	154

b.	Date of Order	11-Jan-2023
c.	Date of service of Order/Notice of Demand	11-Jan-2023
3.	Income-tax Authority passing the order appealed against	APR-W-(56)(91)

Pending Appeal :

4.	Whether an appeal in relation to any other assessment year/ financial year is pending in the case of the appellant with any Commissioner (Appeals)	No

Sl. No.	Income-tax Authority passing the order appealed against	Commissioner with whom the appeal is pending	Appeal Number	Date of filing of appeal	Assessment year/ financial year in connection with which the appeal has been preferred	Section and Sub-section of the Income-tax Act, 1961, under which the order appealed against has been passed	Date of Such Order
				No Records Added			

Appeal Details :

5.	Section and sub-section of the Income-tax Act,1961 under which the appeal is preferred	246A
6.	If appeal relates to any assessment	Yes
(a)	Amount of Income Assessed (in Rs.)	₹ 2,16,90,190
(b)	Total Addition to Income (in Rs.)	₹ 1,52,07,450
(c)	In case of Loss, total disallowance of Loss in assessment (in Rs.)	₹ 0
(d)	Amount of Addition/Disallowance of Loss disputed in Appeal (in Rs.)	₹ 0
(e)	Amount of Disputed Demand (in Rs.) - Enter Nil in case of Loss	₹ 68,57,640
.	If appeal relates to penalty:	No
(a)	Amount of penalty as per Order (in Rs.)	-
(b)	Amount of penalty disputed in Appeal (in Rs.)	-

Details of Taxes paid :

8.	Where a return has been filed by the appellant for the assessment year in connection with which the appeal is filed, whether tax due on income returned has been paid in full	**Yes**
8.1.	If reply to 8 is Yes, then enter details of return and taxes paid	
	(a) Acknowledgement number	**219615051190121**
	(b) Date of filing	**19-Jan-2021**
	(c) Total tax paid	**₹ 20,22,615**
9.	Where no return has been filed by the appellant for the assessment year, whether an amount equal to the amount of advance tax as per section 249(4)(b) of the Income-tax Act, 1961 has been paid	**No**
9.1.	If reply to 9 is Yes, then enter details	

Sl. No.	BSR Code	Date of payment	Challan Serial Number	Amount
		No Records Added		

Total	-
10. If the appeal relates to any tax deductible under section 195 of the Income-tax Act, 1961 and borne by the deductor, details of tax deposited under section 195(1)	**Not Applicable**

Sl. No.	BSR Code	Date of payment	Challan Serial Number	Amount
		No Records Added		

Total	-

Statement of facts, Grounds of Appeal and additional evidence :

1.	Statement of Facts	
	Facts of the case in brief (not exceeding 1000 words)	**1.The appellant is a limited liability partnership firm. The appellant has filed its return of Income electronically for AY 2020-21 on 19/01/2021 admitting an income of Rs 64,82,740/-**

2.The appellant is in receipt of a letter dated 17/10/2022 indicating a demand outstanding of Rs 68,57,640/- for AY 2020-21.The said demand is on account of certain adjustments made by CPC u/s 143(1))(a).The appellant became aware of such intimation u/s 143(1)(a) only upon receipt of outstanding demand letter dated 17/10/2022.

3.The return was processed u/s 143(1) on 24/12/2021 vide DIN CPC/2021/A5/194804173 assessing an income of Rs 2,16,90,186/- and determining a demand of Rs 68,57,640.

4.The difference between income returned and income assessed as per intimation u/s 143(1)(a) is Rs 1,52,07,446/-. This difference of Rs 1,52,07,446 is on account of non-allowance of appellants claim of exempt income u/s 10(2A) being the share of profits from partnership firm namely M/s. Vista Homes.

5.The appellant having identified the mistake apparent on record had filed a request for rectification on 20/10/2022 vide request no 737815090201022.

6.The rectification request was processed and an order u/s 154 was issued on 21/10/2022. However, the mistake apparent on record was not rectified and the outstanding demand remained unchanged at Rs 68,57,640.

7.The appellant aggrieved by the same approached the jurisdiction AO and filed a manual 154 rectification request on 21/10/2022 requesting to rectify the mistake apparent on record. The Jurisdiction AO stated that he has no rights of rectification and the appellant may file rectification request once again electronically.

8.The appellant accordingly filed a new rectification request on 13/01/2023 asking for re-processing the return. The same was re-processed and the order u/s 154 dated 13/01/2023 was issued without any rectification.

	9.Aggrieved by the said 154 order and having no further recourse, the appellant is now filing this appeal. 10.The appellant hereby is requesting for allowance of claim of exempt income u/s 10(2A) and for rectification of mistake apparent on record.
List of documentary evidence relied upon	

Sl. No.	Document Name	Description	Documentary Evidence
1	Computation of Income	Detailed computation of Total income	-
2	Rectification order u/s 154	Rectification order dated 11-01-2023	-
3	Reply to AO	Reply to Assessing officer dated 21-10-2022	-
4	Intimation u/s 143(1)	Intimation sent by CPC	-

12.	Whether any documentary evidence other than the evidence produced during the course of proceedings before the Income-tax Authority has been filed in terms of Rule 46A	No
12.1.	If reply to 12 is Yes, furnish the list of such documentary evidence	

Sl. No.	Document Name	Description	Documentary Evidence
		No Records Added	

13.	Grounds of Appeal (each ground not exceeding 100 words)

Sl. No.	Relevant section (s) of IT/ Act	Issue	Ground of Appeal
	General	General	1.The order passed by the CPC, Income tax department, in so far as it is prejudicial to the interest of the appellant, is against law, weight of evidence and probability of case.
	10(2A)	Not allowing the claim of	2.The CPC, Income tax

Sl. No.	Relevant section (s) of IT/ Act	Issue	Ground of Appeal
		exempt income u/s 10(2A) being the share of profit from partnership firm and thereby resulting in addition of Rs 1,52,07,446	department has erred in not allowing the claim of exempt income u/s 10(2A) being the share of profit from partnership firm and thereby resulting in addition of Rs 1,52,07,446. This is a mistake apparent on record which is not rectified and therefore is bad in law.
3	General	General	3.For the above grounds and such other ground(s) that may be urged at the time of the hearing, the appellant prays that the appeal be allowed.

Appeal filing details :

14.	Whether there is delay in filing appeal	No
15.	If reply to 14 is Yes, enter the grounds for condonation of delay (not exceeding 500 words)	
16.	Details of Appeal Fees Paid	

Sl. No.	BSR Code	Date of payment	Challan Serial Number	Amount
1	0180005	18-Jan-2023	01426	1000

17.	Address to which notices may be sent to the appellant	5-4-187/3 & 4, 2nd Floor, Soham Mansion, M.G. Road,, Secunderabad, MG Road S.O, HYDERABAD, Telangana, India - 500003

, SOHAM SATISH MODI the appellant, do hereby declare that what is stated above is true to the best of my nformation and belief. It is also certified that no additional evidence other than the evidence stated in row 12.1 above has been filed.

signation:

\ddress: 183.83.133.24

e: 19-Jan-2023

Place: Hyderabad

Acknowledgement Number - 926409520190123

INCOME TAX DEPARTMENT

Challan Receipt

e-Filing Anywhere Anytime
Income Tax Department, Government of India

ITNS No. : 280

PAN	:	ACQFS2044C
Name	:	SUMMIT SALES LLP
Assessment Year	:	2020-21
Financial Year	:	2019-20
Major Head	:	Income Tax (Other than Companies) (0021)
Minor Head	:	Self-Assessment Tax (300)
Amount (in Rs.)	:	₹ 1,000
Amount (in words)	:	Rupees One Thousand Only
CIN	:	23011800025503KKBK
Payment Gateway	:	Kotak Mahindra Bank
Mode of Payment	:	Credit Card
Bank Name/Card Type	:	VISA
Bank Reference Number	:	XAX60963679731
Date of Deposit	:	18-Jan-2023

BSR code : 0180005 Challan No : 01426 Tender Date : 18/01/2023

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