GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE ASSISTANT COMMISSIONER OF INCOME TAX
CIRCLE 10(1),HYDERABAD

To, ALPINE ESTATES 5-4-187/3 AND 4 5-4-187/3 AND 4 ,SOHAM MANSION 2ND FLOOR RANIGUNJ 500003,Telangana India	

PAN:	AY:	Dated:	Notice No :
AANFA5250F	**2014-15**	**21/11/2019**	**ITBA/AST/F/142(1)/2019-20/1020851233(1)**

Notice under sub-section (1) of Section 142 of the Income Tax Act, 1961

Sir/ Madam/ M/s,

In connection with the assessment for the assessment year **2014-15** you are required to:

a) Furnish or cause to be furnished on or before **25/11/2019** at **03:15 PM** the accounts and documents specified overleaf.

b) Furnish and verified in the prescribed manner under Rule 14 of I.T. Rules 1962 the information called for as per annexure and on the points or matters specified therein on or before **25/11/2019** at **03:15 PM.**

c) The above mentioned evidence/information is to be furnished online electronically in 'E-Proceeding' facility through your account in 'e-filing' website of Income Tax Department.

d) Para(s) (a) to (c) are applicable if you have an account in e-filing website of Income Tax Department. Till such an account is created by you, assessment proceedings shall be carried out either through your e-mail account or manually (if e-mail is not available).

e) In cases where order has to be passed under section 153A/153C of the Income Tax Act, 1961 read with section 143(3), assessment proceedings would be conducted manually.

Yours faithfully,

PRAVALIKA KINTHADA
CIRCLE 10(1),HYDERABAD

Note: If digitally signed, the date of digital signature may be taken as date of document.

,I T TOWER, AC Guards, Masab Tank, HYDERABAD, Andhra Pradesh, 500004
Email: HYDERABAD.DCIT10.1@INCOMETAX.GOV.IN,

*** The Notice/Letter/Order No. mentioned above may be treated as DIN for the purpose of procedure for issuance of Income Tax Notice prescribed by Circular No.19/2019 dt. 14 August 2019.**

ANNEXURE

The written submissions filed and Ledger accounts for various expenses are perused and the following are proposed:

1. As regards the expenditure claim for Provident-fund (Contractors) of Rs. 30,78,362, it was observed that it was in the nature of damages and Interest paid for your failure to pay the employees' share of PF & ESI contributions under the relevant Acts within the time prescribed. Since the expenditure claimed towards damages and interest are of penalty in nature, the same is to be disallowed u/s.37 of IT Act. However, it is observed from the computation statement that Rs. 20,41,743/- only was disallowed. **Therefore, the balance of Rs. 10,36,619/- is proposed to be disallowed.**
2. The Ledger extracts for 'Labour charges', 'Allowances for Equipment' and 'Allowance for consumables' for Rs. 7,77,612/-, 5,73,726/- and 2,91,105/- are perused and it is noticed that most of the amounts paid to the parties are same and for the same kind of work. **Therefore, it is proposed to disallow the entire expenditure claim**
3. It is observed from the Ledger account for **'Modular Kitchen'** most of the amounts were TDS payable for earlier previous years, i.e., 2011-12 and 202-13. Since the tax deducted at source in the respective FYs are to be remitted in the Central Govt. account before due date for filing return of income, **the expenditure claimed in the present FY: 2013-14 under consideration needs to be disallowed.**
4. The ledger accounts for 'Job work charges' and 'Other Sundry expenses' of Rs. 17,2,259/- and 18,73,542/- are yet to be furnished
5. Substantiate the payments made to 'Praful Sanitary' under the heads 'Sanitary & Plumbing' with supporting evidence along with a detailed note on nature of expenses claimed
6. Substantiate the payments made to 'Linus Consultants Pvt. Ltd.' under the head 'Furniture' with supporting evidence.
7. Substantiate the payments made to 'Praful Sanitary', 'TBK Kadakia Tiles Bath Kitchen Pvt. Ltd.', Elite Space and H&R Johnson India Ltd. under the heads 'Tiles' with supporting evidence along with a detailed note on nature of expenses claimed

AANFA5250F- ALPINE ESTATES

A.Y. 2014-15

ITBA/AST/F/142(1)/2019-20/1020851233(1)

PRAVALIKA KINTHADA
CIRCLE 10(1),HYDERABAD

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

This document is digitally signed

Signer: PRAVALIKA K[illegible]HADA
Date: Thursday, Nov[illegible]ber 21, 2019 6:50 PM
Location: HYDERAB[illegible], India