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Date: 21/08/2024  
Hyderabad

To  
The Deputy Commissioner of Income Tax,  
Circle 6(1), Hyderabad.  
IT Tower.

From  
Rajesh Kadakia,  
Legal Hier of Late. Kokilaben J Kadakia,  
5-2-223, Distillery Road,  
Hyderbasti, Secunderabad,  
Telangana – 500003.  
PAN: AFAPK3198L

पत्रांक सं/Ack.No. 643612410041  
दिनांक /Date 27-Aug-2024  
वर्ष /AY/FY 2007-08  
पैन/टैन /PAN/TAN AFAPK3198L  
नाम /Name KOKILABEN  
No. of Pages JAYAN  
अ.अ. /To CIRCLE  
6(1), HYDERABAD



Respected Sir/Madam,

Sub: Request for deletion of outstanding demands on Income Tax portal and issue of refunds

Ref:

1. Mail communication intimating outstanding demands dated 23/07/2024 vide DIN CPC/2024/DMPRC/000007251491 for AY 2006-07 and AY 2007-08 – PAN – AFAPK3198L-Reg
2. Letter dated 06/10/2023 vide DIN ITBA/COM/F/17/2023-24/1056841582(1)
3. Letter dated 16/12/2022 vide DIN ITBA/COM/F/17/2022-23/1048043480(1)
4. Intimation letter dated 15/10/2020 vide DIN 20071310401 for AY 2007-08

In connection with the above captioned subject, I submit the following for your kind consideration:

1. I, Rajesh Kadakia, being the son of Late Kokilaben J Kadakia, am the legal heir of Kokilaben J Kadakia.
2. With deep grief I submit that my mother Smt. Kokilaben J Kadakia reached heavenly adobe on 20/07/2024. Copy of death certificate attached as **Annexure-1**.
3. We are in receipt of an email communication from CPC stating that there are certain outstanding demands against the PAN of Kokilaben J Kadakia for AY 2006-07 and AY 2007-08. Copy of the email communication received is enclosed herewith for your reference as **Annexure-2**.
4. Upon verification of IT portal, we realise that there are letters dated 06/10/2023 and 16/12/2022 intimating that there are certain demands outstanding. Copy of such letters are enclosed herewith for your kind consideration as **Annexure-3** and **Annexure-4** respectively.
5. A snapshot of the outstanding demands as per income tax portal is as given under:

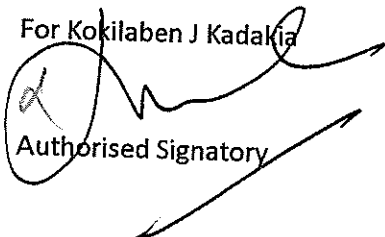
| Sr.no | AY      | Demand Ref no        | Section   | Demand O\s   | Date of demand |
|-------|---------|----------------------|-----------|--------------|----------------|
| 1     | 2006-07 | 2011200651100679393T | 143(1)    | Rs 25,00,533 | 16/10/2014     |
| 2     | 2007-08 | 2020200710000248731T | 143(1)(a) | Rs 74,49,740 | 15/10/2020     |

6. W.r.t to demand of AY 2006-07 of Rs 25,00,533/-

6.1. Return of income for AY 2006-07 was filed on 31/07/2006. Copy of computation of income and acknowledgement is enclosed herewith as **Annexure-5**.

- 6.2. The return was selected for scrutiny and an order u/s 143(3) dated 30/12/2008 is passed determining a refund of Rs 8,30,144/-.
- 6.3. As per the notice for outstanding demand the demand is created under section 143(1) on 30/03/2009. Firstly, no such order has been served on us. Secondly, once the assessment under section 143(3) is completed under 30/12/2008 how can processing under 143(1) be carried out. It lacks jurisdiction and is bad in law.
- 6.4. Copy of response already submitted only against outstanding demand is enclosed as
- 6.5. We therefore request you to delete the demand.
7. **W.r.t to demand of AY 2007-08 of Rs 74,49,740/-**
- 7.1. Return of income for AY 2007-08 was declaring a total income of Rs 86,39,630 and claiming a refund of 5,25,764/-. Copy of acknowledgment and computation of income is enclosed as **Annexure-6**.
- 7.2. The department had illegally and arbitrarily held back refunds for AY 2007-08, AY 2008-09 and AY 2009-10 for several years. Despite of several follow-ups no refund was granted.
- 7.3. Left with no alternative, a writ application was filed before the High Court vide W.P. No 10274 of 2018 seeking for grant of refund.
- 7.4. In compliance with the directions of the court refund for AY 2008-09 was issued on 11/05/2018. However, w.r.t refunds of AY 2007-08 and AY 2009-10, it was submitted by the ACIT, Circle 10(1), Hyderabad before the court that the returns were not readily traceable and serious efforts were being made to trace the same and refunds will be issued in due course. Copy of the Counter-affidavit filed by ACIT-Circle 10(1)- Hyderabad, is enclosed as **Annexure-7**.
- 7.5. The Honourable High Court vide its orders dated 11/12/2019 and 24/12/2019 directed the department to process the refund claims of the assessee who was by then already 83 years old. Copy of the orders enclosed as **Annexure-8**.
- 7.6. The refunds processing was stuck due to the tds credits not reflecting in ITD database. Copies of TDS certificates were furnished once again for processing the refund. Further, Indemnity Bonds as requested by the IT department were also furnished for AY 2007-08 and AY 2009-10. Copy of such indemnity bonds is attached as **Annexure-9**.
- 7.7. In further compliance to court orders, refund order for AY 2009-10 was issued on 06/01/2020. Copy of refund order for AY 2009-10 enclosed as **Annexure-10**.
- 7.8. However, the refund for AY 2007-08 is still pending to be issued even after 4+ years of courts order. This is in gross contempt of Honourable High Court's directions. To add to the agony, we are surprised to now note that on 15/10/2020 almost after 12 years of filing return all of a sudden a huge demand of Rs74.49 lakhs is created out of thin air. Further, no copy of the 143(1)(a) has been provided to the assessee. Only an intimation letter notifying generation of DIN has been uploaded online. Copy of such intimation letter is annexed as **Annexure-11**.
- 7.9. Therefore, it is humbly requested to pass appropriate 154 orders and issue refund along with applicable interest u/s 244A for AY 2007-08.

Hope you find the above information in order.  
Thanking you,

For Kokilaben J Kadakia  
  
Authorised Signatory