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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT

Income Tax Department
Faceless Penalty: India

To, SOHAM SATISH MODI 5-4-187/3 AND 4, 3RD FLOOR SOHAM MANSION, M.G ROAD SECUNDERABAD 500003, Telangana India	

PAN: ABMPM6725H	Assessment Year: 2017-18	Date : 25/09/2025	DIN : ITBA/PNL/F/270A/2025-26/1081170777(1)

Show Cause Notice for penalty under section 270A of the Income-tax Act,1961

Ms/Mr/M/s,

Faceless Penalty Scheme launched on 12/01/2021 has been amended by Faceless Penalty (Amendment) scheme, 2022 on 27.05.2022. All assigned penalties will be disposed of in a faceless manner similar to that in Faceless Assessment.

2. Kindly refer to penalty proceedings under section **270A** initiated vide notice dated **27/12/2019** bearing DIN **ITBA/PNL/S/270A/2019-20/1023265387(1)**, in your case for the aforementioned Assessment Year.

3. You are required to show cause why order imposing penalty under section **270A** of Income-tax Act,1961 should not be passed, as initiated by the penalty notice referred above.

4. Kindly submit your response along with supporting documentary evidence(s) if any, electronically in 'e-Proceeding' facility through your account in e-filing website (www.incometax.gov.in) by the **03:22 PM** of **29/09/2025**.

5. If required, you may request for personal hearing so as to make oral submissions or present your case in addition to filing of written reply. Personal hearing shall be conducted exclusively through video conference.

6. **In case you had requested for keeping the penalty proceedings in abeyance, you are requested to upload a copy of the said reply.**

7. **In case no response is received by the given time and date, the penalty order shall be passed without the benefit of your explanation.**

Yours faithfully,

Note:- The website address of the e-filing portal has been changed from www.incometaxindiaefiling.gov.in to www.incometax.gov.in.

Assessment Unit
Income Tax Department

Note: Refer to Annexure for additional details, if any.

ANNEXURE

The order giving effect to Ld. CIT (A) order no ITBA/APL/S/250/2024-25/1070046850(1) dated 30/10/2024 was passed on 04/06/2025 for A.Y 2017-18 in the case of SOHAM SATISH MODI (ABMPM6725H). In the said order giving order, it is noticed that addition of Rs 75,328/- as per section 14A was confirmed.

During the course of penalty proceedings u/s 270A, you have submitted vide reply dated 21.06.2025 that you are in process of filing rectification letter to JAO as it is mistake apparent from the records and requested to drop penalty proceedings.

In this regards, whether any order giving relief on addition confirmed have been passed in yours case. If yes, please furnish the copy of rectification order. If no, please so cause as to why penalty on underreporting income of Rs 75,328/- should not be levied in yours case as matter is time barring in Nature.

Assessment Unit
Income Tax Department

Digitally signed by ASSESSMENT UNIT, INCOME TAX DEPARTMENT,INCOME TAX DEPARTMENT
Date: 2025.09.25 16:49:41 IST