



#### GOVERNMENT OF INDIA MINISTRY OF FINANCE INCOME TAX DEPARTMENT National e-Assessment Centre Delhi





1.	PAN	ABMPM6725H
2.	Name of the assessee	SOHAM SATISH MODI
3.	Address of the assessee	5-4-187/3 AND 4, 3RD FLOOR SOHAM MANSION, M.G ROAD, SECUNDERABAD 500003, Telangana, India
4.	Assessment Year	2018-19
5.	Status	INDIVIDUAL
6.	Residential Status	Resident
7.	Date of filing of Return of Income	17/10/2018
8.	Acknowledgement Number of Return of Income	337643871171018
9.	Date of processing u/s 143(1)(a) of the Income-tax Act.	28/10/2018
10.	Date of service of Notice under section 143(2) of the Income-tax Act	22/09/2019
11.	Date(s) of issue of Notice(s) under section 142(1) of the Income-tax Act	14/12/2020,06/01/2021
12.	Order passed under section	143(3) read with sections 143(3A) & 143(3B) of the Income-tax Act
13.	Returned Income	Rs. 45,51,500
14.	Date of Order	10/04/2021
15.	DIN	ITBA/AST/S/143(3)/2021-22/1032349637(1)

### ASSESSMENT ORDER

- 1. The case was selected for Limited Scrutiny assessment under the E-assessment Scheme, 2019 on the following issues:-
  - S. No. Issues
    - i. Deductions from Income from Other Sources
    - ii. Capital Gains/Income on Sale of Property

The ITR was filed declaring total income of Rs. 45,51,500/-. Notice u/s 143(2) of the Act, 1961 was issued on 22.09.2019. Consequently, notices(s) u/s 142(1) along with query letter(s) was issued. In response to notice(s) issued, the assessee has submitted information along with documents with respect to the issue mentioned in the notice(s) sent.

During the course of faceless assessment proceedings, the assessee was requested to explain the above issues. With regard

to point No. 1 & 3 the assessee in its response has stated that "I am partner/designated partner/Director/Authorized person of various entities. In the case of real estate business of such entities the Sales Deeds/Agreements etc. are being executed by me for and on behalf of such entities for whom I represent, such transactions were not required to be considered in my ITR" and has provide documents in support of this claims. With regard to point No. 2 the assessee has also submitted documents regarding deduction claimed u/s 57. After perusal of the Return of income, material available on record and reply filed in responds to notices issued, the explanation submitted by the assessee was considered.

After consideration, the income returned by the assessee is as under: -

Total Income

Rs. 45,51,500/-

Assessed Income: Rs. 45,51,500/-

Assessed u/s 143(3) of the IT Act, 1961. Interest u/s 234A, 234B, 234C & 234D charged as per applicability. D/N & Challan of the IT Act issued.

Yours faithfully,
Additional / Joint / Deputy / Assistant Commissioner of Income Tax/
Income-tax Officer,
National e-Assessment Centre,
Delhi

Copy to:

Assessee

Yours faithfully,
Additional / Joint / Deputy / Assistant Commissioner of Income Tax/
Income-tax Officer,
National e-Assessment Centre,
Delhi





### GOVERNMENT OF INDIA MINISTRY OF FINANCE INCOME TAX DEPARTMENT National e-Assessment Centre Delhi



## **Computation Sheet**

	Ge	eneral Details	
PAN	ABMPM6725H	Assessment Year	2018-19
Name	SOHAM SATISH MODI	Address	5-4-187/3 AND 4, 3RD FLOOR SOHAM MANSION ,M.G ROAD SECUNDERABAD 500003 ,Telangana India
Residential Status	Resident	Order Section	143(3)
DIN & Document Number	ITBA/AST/S/183/2021 -22/1032349686(1)	Order Date	10/04/2021

SI. No.	Reporting Heads	Amount as per Current Order (in Rs.)
	HEADS OF INCOME	
1.	INCOME FROM SALARY	24,00,000
2.	INCOME FROM HOUSE PROPERTY	0
3.	INCOME FROM BUSINESS OR PROFESSION	0
4.	INCOME FROM CAPITAL GAINS	39,28,875
5.	INCOME FROM OTHER SOURCES	0
6.	INTRA HEAD ADJUSTMENTS	0
7.	TOTAL (AFTER INTRA HEAD ADJUSTMENT) 7=(1+2+3+4+5)-6	63,28,875
8.	LOSSES OF CURRENT YEAR SETOFF AGAINST 7	16,12,378
9.	BROUGHT FORWARD LOSSESS SET OFF AGAINST 7	0
10.	GROSS TOTAL INCOME 10=7-(8+9)	47,16,497
11.	(I) INCOME CHARGEABLE TO TAX AT SPECIAL RATE UNDER SECTION 115BBE	0
	(II) INCOME CHARGEABLE TO TAX AT SPECIAL RATE OTHER THAN 115BBE INCLUDING SECTION 111A, 112 ETC.	0

12.	DEDUCTION U/S 10AA		
		0.1	



13. TOTAL INCOME AFTER DEDUCTIONS 14. 14-(10-12-13) 15. NET AGRICULTURAL INCOME/ANY OTHER INCOME FOR RATE PURPOSE 16. AGGREGATE INCOME 17. LOSS OF CURRENT YEAR TO BE CARRIED FORWARD 18. TAX PAYABLE ON DEEMED TOTAL INCOME UNDER SECTION 115JC 19. SURCHARGE(ON 18) 20. EDUCATION CESS(SECONDARY & HIGHER) ON (18+19) 21. TOTAL INCOME (18-19+20) 22. TAX ON NORMAL INCOME 23. (I) TAX ON SPECIAL INCOME OTHER THAN SECTION 115BBE 24. REBATE US 87A 27. TAX PAYABLE ON TOTAL INCOME 26. REBATE US 87A 27. TAX PAYABLE ON TOTAL INCOME 27. (27-25-26) 28. SURCHARGE ON 27 ABOVE 29. BURCHARGE ON 27 ABOVE 29. GROSS TAX PAYABLE (HIGHER OF 21 AND 30) 20. CREDIT ON CESS(SECONDARY & HIGHER) ON (127) - (TAX ON NOBEMED INCOME OTHER THAN SECTION 115BBE 30. (II) TAX ON 15BBE 31. TAX PAYABLE ON TOTAL INCOME OTHER THAN SECTION 115BBE 32. (II) TAX ON TOTAL INCOME OTHER THAN SECTION 115BBE 33. (II) TAX ON TOTAL INCOME OTHER THAN SECTION 115BBE 34. REBATE US 87A 35. SURCHARGE ON 27 ABOVE 36. REBATE US 115BBE 37. (II) TOTAL INCOME OTHER THAN SECTION 115BBE 38. SURCHARGE ON 27 ABOVE 39. (II) ON (127) - (TAX ON DEEMED INCOME CHARGEABLE US 115BBE) 39. GROSS TAX LIABILITY 30-(27-28-29) 31. AND 30) 32. CREDIT UNDER SECTION 115JD OF TAX PAYABLE AFTER CRED			
14	-	DEDUCTIONS UNDER CHAPTER VI A	
14. TOTAL INCOME AFTER DEDUCTIONS 15. NET AGRICULTURAL INCOME/ ANY 16. AGGREGATE INCOME 16. AGGREGATE INCOME 17. LOSS OF CURRENT YEAR TO BE 18. LOSS OF CURRENT YEAR TO BE 19. SURCHARGE(ON 18) 19. SURCHARGE(ON 18) 20. EDUCATION CESS(SECONDARY & HIGHER) ON (18+ 19) 21. TOTAL INCOME (18+19+20) 22. TAX ON NORMAL INCOME 23. (I) TAX ON SPECIAL INCOME OTHER THAN SECTION 115BBE 24. REBATE ON AGRICULTURAL INCOME 25. (Z=22+32-32) 26. REBATE US 87A 27. TAX PAYABLE ON DEEMED INCOME 28. SURCHARGE ON 15 BBE 29. EDUCATION CESS(SECONDARY & HIGHER) ON (17,7950) 29. TAX ON NORMAL INCOME 21. TAX ON NORMAL INCOME 25. (Z=22+32-32) 26. REBATE ON AGRICULTURAL INCOME 27. TAX PAYABLE ON TOTAL INCOME 28. SURCHARGE ON 27 ABOVE 29. (Z=25-26) 28. SURCHARGE ON 27 ABOVE 29. (D) (25% OF TAX ON DEEMED INCOME CHARGEABLE US 115BBE) 30. (II) TOTAL INCOME (18+ 19+ 20) 31. AND 30) 32. (CTAX ON DEEMED INCOME CHARGEABLE US 115BBE) 33. (III) TOTAL (1+ II) 34. RELIEF US 89 35. RELIEF UINS 89 36. RELIEF UINS 89 37. TOTAL TAX RELIEF	13	TOTAL DEDUCTIONS UNDER CHAPTER	1.65,000
NET AGRICULTURAL INCOME / ANY OTHER INCOME FOR RATE PURPOSE   16. AGGREGATE INCOME FOR RATE PURPOSE   45,51,500	14	TOTAL INCOME AFTER DEDUCTIONS	
OTHER INCOME FOR RATE PURPOSE   16. AGGREGATE INCOME   17. LOSS OF CURRENT YEAR TO BE   CARRIED FORWARD   CARRIED FORWARD   17. TAX DETAILS   18. INCOME UNDER SECTION 115JC   19. SURCHARGE(ON 18)   0. UNIT OF TAX DETAILS   19. SURCHARGE(ON 18)   0. UNIT OF TAX DETAILS   19. SURCHARGE(ON 18)   0. UNIT OF TAX DETAILS	4.5	NET ACDIOLIL TUDAL INCOME	45,51,500
16. AGGREGATE INCOME  17. LOSS OF CURRENT YEAR TO BE CARRIED FORWARD  TAX DETAILS  18. INCOME UNDER SECTION 115JC  19. SURCHARGE(ON 18)  EDUCATION CESS(SECONDARY & HIGHER) ON (18+19)  21. TOTAL TAX PAYABLE ON DEEMED TOTAL INCOME (18+19+20)  22. TAX ON NORMAL INCOME 23. (I) TAX ON SPECIAL INCOME OTHER THAN SECTION 115BBE  (II) TAX ON SPECIAL INCOME OTHER THAN SECTION 115BBE  24. REBATE ON AGRICULTURAL INCOME 25. [25-22+23-24]  26. REBATE U/S 87A  27. [27-25-26]  28. SURCHARGE ON 27 ABOVE (I) 25% OF TAX ON DEEMED INCOME CHARGEABLE U/S 115BBE (II) ON ([27) — (TAX ON DEEMED INCOME CHARGEABLE U/S 115BBE) (II) ON ([27) — (TAX ON DEEMED INCOME CHARGEABLE U/S 115BBE) (II) ON ([27) — (TAX ON DEEMED INCOME CHARGEABLE U/S 115BBE)  30. GROSS TAX LIABILITY 30-(27-28-28) 31. GROSS TAX LIABILITY 30-(27-28-28) 32. PAID IN EARLY SECTION 115JD OF TAX PAYABLE AFTER CREDIT UNDER SECTION 115JD 33=(31-32)  TAX PAYABLE AFTER CREDIT UNDER SECTION 115JD OF TAX PAYABLE AFTER CREDIT UNDER SECTION 115JD OF TAX PAYBLE AFTER CREDIT UNDER SECTION 115JD OF TAX PAYBLE AFTER CREDIT UNDER SECTION 115JD 33=(31-32)  TAX PAYABLE AFTER CREDIT UNDER SECTION 115JD OF TAX PAYBLE AFTER CREDIT UNDER SECTION 115JD OF TAX PAID IN EARLIER YEARS.  0 AS RELIEF U/S 89 35. RELIEF U/S 89 36. RELIEF U/S 89 36. RELIEF U/S 89 37. TOTAL TAX RELIEF	15	OTHER INCOME FOR RATE PURPOSE	0
17.   LOSS OF CURRENT YEAR TO BE	16	. AGGREGATE INCOME	
CARRIED FORWARD	17	LOSS OF CURRENT VEAR TO THE	45,51,500
18. TAX PAYABLE ON DEEMED TOTAL INCOME UNDER SECTION 115JC  19. SURCHARGE(ON 18)  20. EDUCATION CESS(SECONDARY & HIGHER) ON (18+ 19)  21. TOTAL TAX PAYABLE ON DEEMED TOTAL INCOME (18+19+20)  22. TAX ON NORMAL INCOME 11,77,950  23. (I) TAX ON SPECIAL INCOME OTHER THAN SECTION 115BBE 0  24. REBATE ON AGRICULTURAL INCOME 0  25. TAX PAYABLE ON TOTAL INCOME 11,77,950  26. REBATE US 87A 0  27. TAX PAYABLE AFTER REBATE 11,77,950  28. SURCHARGE ON 27 ABOVE (1) 25% OF TAX ON DEEMED INCOME (1) 25% OF TAX ON DEEMED INCOME (1) 25% OF TAX ON DEEMED INCOME (1) 27, 272-25-26) (1) ON [(27) - (TAX ON DEEMED INCOME (1) 25% OF TAX ON DEEMED INCOME (1) 25% OF TAX ON DEEMED INCOME (1) 25% OF TAX ON DEEMED INCOME (1) 30 (27) - (TAX ON DEEMED INCOME (1) 27, 272-28, 28) (1) 1,77,950  29. EDUCATION CESS(SECONDARY & 10,115 (1) 1,1	17	CARRIED FORWARD	0
NCOME UNDER SECTION 115JC			
19. SURCHARGE(ON 18) 20. HIGHER) ON (18+ 19) 21. TOTAL TAX PAYABLE ON DEEMED 22. TAX ON NORMAL INCOME 23. (I) TAX ON 15BBE 24. REBATE ON AGRICULTURAL INCOME 25. TAX PAYABLE ON TOTAL INCOME 26. REBATE US 87A 27. TAX PAYABLE AFTER REBATE 28. SURCHARGE ON 27 ABOVE 29. U) 25% OF TAX ON DEEMED INCOME 29. CHARGEABLE US 115BBE 20. (II) TAX ON DEEMED INCOME 21. TAX PAYABLE ON TOTAL INCOME 25. TAX PAYABLE ON TOTAL INCOME 26. REBATE US 87A 27. TAX PAYABLE ON 27 ABOVE 28. SURCHARGE ON 27 ABOVE 29. CHARGEABLE US 115BBE 20. (II) 25% OF TAX ON DEEMED INCOME 21. CHARGEABLE US 115BBE 22. CHARGEABLE US 115BBE 23. (II) TOTAL (I+ III) 24. EDUCATION CESS(SECONDARY & HIGHER) ON (27+28) 35.339 36. GROSS TAX LIABILITY 30-(27+28+29) 31. AND 30) 32. CREDIT UNDER SECTION 115JD OF TAX PAYABLE AFTER CREDIT UNDER SECTION 115JD 33. 33-(31-32) 34. RELIEF U/S 89 35. RELIEF U/S 89 36. RELIEF U/S 99 37. TOTAL TAX RELIEF	18	TAX PAYABLE ON DEEMED TOTAL	
20. EDUCATION CESS(SECONDARY & HIGHER) ON (18+19) 21. TOTAL TAX PAYABLE ON DEEMED TOTAL INCOME (18+19+20) 22. TAX ON NORMAL INCOME 23. (I) TAX ON 115BBE 111,77,950 (II) TAX ON SPECIAL INCOME OTHER THAN SECTION 115BBE 0 24. REBATE ON AGRICULTURAL INCOME 11,77,950 25. TAX PAYABLE ON TOTAL INCOME 11,77,950 26. REBATE U/S 87A 0.0 27. (27-25-26) 11,77,950 28. SURCHARGE ON 27 ABOVE (1) 25% OF TAX ON DEEMED INCOME CHARGEABLE U/S 115BBE 0 (II) ON (27) - (TAX ON DEEMED INCOME CHARGEABLE U/S 115BBE) 0 (III) ON (27) - (TAX ON DEEMED INCOME CHARGEABLE U/S 115BBE)) 0 (III) TOTAL (i+ii) 0 29. HIGHER) ON (27+28) 35,339 30. GROSS TAX LIABILITY 30-(27+28+29) 12,13,289 31. AND 30) CREDIT UNDER SECTION 115JD OF TAX PAID IN EARLIER YEARS. 0 TAX PAYABLE AFTER CREDIT UNDER SECTION 115JD OF TAX PAID IN EARLIER YEARS. 0 TAX PAYABLE AFTER CREDIT UNDER SECTION 115JD OF TAX PAID IN EARLIER YEARS. 0 TAX PAYABLE AFTER CREDIT UNDER SECTION 115JD OF TAX PAID IN EARLIER YEARS. 0 TAX RELIEF U/S 89 34. RELIEF U/S 89 35. RELIEF U/S 99 36. RELIEF U/S 99 37. TOTAL TAX RELIEF	10	SUBCHARGE (AN 48)	0
20. HIGHER) ON (18+19)  21. TOTAL TAX PAYABLE ON DEEMED TOTAL INCOME (18+19+20)  22. TAX ON NORMAL INCOME  23. (I) TAX ON 15BBE  (II) TAX ON SPECIAL INCOME OTHER THAN SECTION 115BBE  24. REBATE ON AGRICULTURAL INCOME  25. TAX PAYABLE ON TOTAL INCOME  26. REBATE US 87A  27. TAX PAYABLE AFTER REBATE (27-25-26)  28. SURCHARGE ON 27 ABOVE  (I) 25% OF TAX ON DEEMED INCOME CHARGEABLE US 115BBE  (II) ON I(27) - (TAX ON DEEMED INCOME CHARGEABLE US 115BBE)  (III) TOTAL (i + II)  29. HIGHER) ON (27+28)  30. GROSS TAX LIABILITY 30-(27+28+29)  31. AND 30)  CREDIT UNDER SECTION 115JD OF TAX PAID IN BARLIER YEARS.  0 TAX PAYABLE AFTER CREDIT UNDER  32. PAID IN BARLIER YEARS.  0 TAX PAYABLE AFTER CREDIT UNDER  33. 33-(31-32)  TAX PAYABLE AFTER CREDIT UNDER  34. RELIEF U/S 89  35. RELIEF U/S 89  36. RELIEF U/S 99  10. TOTAL TAX RELIEF	19		0
21.       TOTAL TAX PAYABLE ON DEEMED TOTAL INCOME (18+19+20)       0         22.       TAX ON NORMAL INCOME       11,77,950         23.       (I) TAX ON 15BBE       0         (II) TAX ON SPECIAL INCOME OTHER THAN SECTION 115BBE       0         24.       REBATE ON AGRICULTURAL INCOME       0         25.       TAX PAYABLE ON TOTAL INCOME       0         26.       REBATE US 87A       0         27.       TAX PAYABLE AFTER REBATE (27-25-26)       11,77,950         28.       SURCHARGE ON 27 ABOVE       0         (I) 25% OF TAX ON DEEMED INCOME CHARGEABLE US 115BBE       0         (II) ON I(27) - (TAX ON DEEMED INCOME CHARGEABLE US 115BBE)       0         (III) TOTAL (i + II)       0         29.       EDUCATION CESS(SECONDARY & HIGHER) ON (27+28)       35,339         30.       GROSS TAX LIABILITY 30-(27+28+29)       12,13,289         31.       AND 30)       12,13,289         32.       PAID IN EARLIER YEARS.       0         TAX PAYABLE AFTER CREDIT UNDER SECTION 115JD OF TAX PAYABLE AFTER CREDIT UNDER SECTION 115JD 33=(31-32)       12,13,289         34.       RELIEF U/S 89       0         35.       RELIEF U/S 99       0         36.       RELIEF U/S 99       0         3	20.	HIGHER ON (48) 48)	
TOTAL INCOME (18+19+20)  22. TAX ON NORMAL INCOME  23. (I) TAX ON 115BBE  (II) TAX ON SPECIAL INCOME OTHER THAN SECTION 115BBE  24. REBATE ON AGRICULTURAL INCOME  25. TAX PAYABLE AFTER REBATE (25=22+23-24)  26. REBATE U/S 87A  27. TAX PAYABLE AFTER REBATE (1) 25% OF TAX ON DEEMED INCOME CHARGEABLE U/S 115BBE  (II) ON (27) – (TAX ON DEEMED INCOME CHARGEABLE U/S 115BBE)  (III) TOTAL (1+ II)  29. GROSS TAX LIABILITY 30. GROSS TAX LIABILITY 31. GROSS TAX LIABILITY 32. CREDIT UNDER SECTION 115JD OF TAX AND 30)  CREDIT UNDER SECTION 115JD OF TAX PAID IN EARLIER YEARS.  0 AND 30  TAX PAYABLE AFTER CREDIT UNDER SECTION 115JD 33=(31-32)  TAX RELIEF 34. RELIEF U/S 89 35. RELIEF U/S 89 36. RELIEF U/S 91 37. TOTAL TAX RELIEF		TOTAL TAY DAYABLE CALE	0
22. TAX ON NORMAL INCOME  23. (I) TAX ON 115BBE  (II) TAX ON SPECIAL INCOME OTHER THAN SECTION 115BBE  24. REBATE ON AGRICULTURAL INCOME  25. (25=22+23-24)  26. REBATE U/S 87A  27. TAX PAYABLE ON TOTAL INCOME  (I) 25**OF TAX ON DEEMED INCOME CHARGEABLE U/S 115BBE  (II) ON [(27) — (TAX ON DEEMED INCOME CHARGEABLE U/S 115BBE)  (III) ON [(27) — (TAX ON DEEMED INCOME CHARGEABLE U/S 115BBE)  (III) ON [(27) — (TAX ON DEEMED INCOME CHARGEABLE U/S 115BBE)]  29. HIGHER) ON (27+28)  30. GROSS TAX LIABILITY 30. GROSS TAX LIABILITY 31. GROSS TAX LIABILITY 32. PAID IN DEAM SECTION 115JD OF TAX PAID IN EARLIER YEARS.  0 TAX PAYABLE AFTER CREDIT UNDER SECTION 115JD 33=(31-32)  TAX RELIEF 34. RELIEF U/S 89 35. RELIEF U/S 89 36. RELIEF U/S 91 37. TOTAL TAX RELIEF	21.	TOTAL TAX PAYABLE ON DEEMED	0
23. (I) TAX ON 115BBE  (II) TAX ON SPECIAL INCOME OTHER THAN SECTION 115BBE  24. REBATE ON AGRICULTURAL INCOME  25. TAX PAYABLE ON TOTAL INCOME (25:222+23-24) (26. REBATE U/S 87A  27. TAX PAYABLE AFTER REBATE (27:25-26) (8) SURCHARGE ON 27 ABOVE (9) 25% OF TAX ON DEEMED INCOME CHARGEABLE U/S 115BBE (II) ON (27) - (TAX ON DEEMED INCOME CHARGEABLE U/S 115BBE)] (III) ON (27) - (TAX ON DEEMED INCOME CHARGEABLE U/S 115BBE)] (III) OTAL (I + III)  29. EDUCATION CESS(SECONDARY & HIGHER) ON (27+28) 30. GROSS TAX LIABILITY 30=(27+28+29) 31. GROSS TAX LIABILITY 30=(27+28+29) 32. PAID IN EARLIER YEARS.  0 TAX PAYABLE AFTER CREDIT UNDER SECTION 115JD OF TAX PAID IN EARLIER YEARS.  0 TAX PAYABLE AFTER CREDIT UNDER SECTION 115JD OF TAX PAID IN EARLIER YEARS.  0 TAX PAYABLE AFTER CREDIT UNDER SECTION 115JD OF TAX PAID IN EARLIER YEARS.  10 TAX RELIEF U/S 89 35. RELIEF U/S 89 36. RELIEF U/S 91 37. TOTAL TAX RELIEF	22.	TAX ON NORMAL INCOME	U
(II) TAX ON SPECIAL INCOME OTHER THAN SECTION 115BBE  24. REBATE ON AGRICULTURAL INCOME  25. TAX PAYABLE ON TOTAL INCOME  26. REBATE U/S 87A  27. TAX PAYABLE AFTER REBATE (27=25-26)  28. SURCHARGE ON 27 ABOVE (I) 25% OF TAX ON DEEMED INCOME CHARGEABLE U/S 115BBE  (II) ON [(27) – (TAX ON DEEMED INCOME CHARGEABLE U/S 115BBE)  (III) TOTAL (I + II)  29. HIGHER) ON (27+28)  30. GROSS TAX LIABILITY 30–(27+28+29)  31. GROSS TAX LIABILITY 30–(27+28+29)  32. CREDIT UNDER SECTION 115JD OF TAX PAID IN EARLIER YEARS.  TAX PAYABLE AFTER CREDIT UNDER SECTION 115JD 33–(31-32)  12,13,289  TAX RELIEF  34. RELIEF U/S 89 35. RELIEF U/S 89 36. RELIEF U/S 91 37. TOTAL TAX RELIEF	-		11,77,950
THAN SECTION 115BBE   0		177 - O.I. IIOBBL	0
24. REBATE ON AGRICULTURAL INCOME       0         25. TAX PAYABLE ON TOTAL INCOME       11,77,950         26. REBATE U/S 87A       0         27. TAX PAYABLE AFTER REBATE       11,77,950         28. SURCHARGE ON 27 ABOVE       11,77,950         (i) 25% OF TAX ON DEEMED INCOME CHARGEABLE U/S 115BBE       0         (ii) ON [(27) – (TAX ON DEEMED INCOME CHARGEABLE U/S115BBE)]       0         29. HIGHER) ON (27+28)       35,339         30. GROSS TAX LIABILITY 30=(27+28+29)       12,13,289         31. GROSS TAX PAYABLE (HIGHER OF 21 AND 30)       12,13,289         32. PAID IN EARLIER YEARS.       0         TAX PAYABLE AFTER CREDIT UNDER SECTION 115JD 33=(31-32)       0         TAX PAYABLE AFTER CREDIT UNDER SECTION 115JD SECTION 115JD 33=(31-32)       12,13,289         TAX RELIEF 34. RELIEF U/S 89 35. RELIEF U/S 99 10. RELIEF U/S 91 10. TOTAL TAX RELIEF       0		THAN SECTION 115BBF	0
25. TAX PAYABLE ON TOTAL INCOME (25=22+23-24) 11,77,950  26. REBATE U/S 87A 0  27. TAX PAYABLE AFTER REBATE (27=25-26) 11,77,950  28. SURCHARGE ON 27 ABOVE (I) 25% OF TAX ON DEEMED INCOME CHARGEABLE U/S 115BBE 0  (ii) ON (27) - (TAX ON DEEMED INCOME CHARGEABLE U/S 115BBE)] 0  (iii) TOTAL (i + ii) 0  29. EDUCATION CESS(SECONDARY & HIGHER) ON (27+28) 35,339  30. GROSS TAX LIABILITY 30=(27+28+29) 12,13,289  31. GROSS TAX PAYABLE (HIGHER OF 21 AND 30) 12,13,289  CREDIT UNDER SECTION 115JD OF TAX PAID IN EARLIER YEARS. 0  TAX PAYABLE AFTER CREDIT UNDER SECTION 115JD 33=(31-32) 12,13,289  TAX RELIEF U/S 99  34. RELIEF U/S 99  35. RELIEF U/S 99  36. RELIEF U/S 91  TOTAL TAX RELIEF	24.	REBATE ON AGRICULTURAL INCOME	
26. REBATE U/S 87A 0 27. TAX PAYABLE AFTER REBATE (27=25-26) 11,77,950  28. SURCHARGE ON 27 ABOVE (1) 25% OF TAX ON DEEMED INCOME CHARGEABLE U/S 115BBE 0  (ii) ON [(27) – (TAX ON DEEMED INCOME CHARGEABLE U/S115BBE)] 0  (iii) TOTAL (i + ii) 0  29. EDUCATION CESS(SECONDARY & HIGHER) ON (27+28) 35,339  30. GROSS TAX LIABILITY 30=(27+28+29) 12,13,289  31. GROSS TAX PAYABLE (HIGHER OF 21 AND 30) 12,13,289  CREDIT UNDER SECTION 115JD OF TAX PAID IN EARLIER YEARS. 0  TAX PAYABLE AFTER CREDIT UNDER SECTION 115JD OF TAX PAID IN EARLIER YEARS. 0  TAX PAYABLE AFTER CREDIT UNDER SECTION 115JD OF TAX PAID IN EARLIER YEARS. 0  TAX RELIEF U/S 99  34. RELIEF U/S 99  35. RELIEF U/S 99  36. RELIEF U/S 91  17. TOTAL TAX RELIEF	25	TAY DAYABLE ON TOTAL WILLIAM	0
26.       REBATE U/S 87A       0         27.       TAX PAYABLE AFTER REBATE (27=25-26)       11,77,950         28.       SURCHARGE ON 27 ABOVE (I) 25% OF TAX ON DEEMED INCOME CHARGEABLE U/S 115BBE (III) ON [(27) – (TAX ON DEEMED INCOME CHARGEABLE U/S115BBE)]       0         (ii) ON [(27) – (TAX ON DEEMED INCOME CHARGEABLE U/S115BBE)]       0         29.       EDUCATION CESS(SECONDARY & HIGHER) ON (27+28)       35,339         30.       GROSS TAX LIABILITY 30=(27+28+29)       12,13,289         31.       GROSS TAX PAYABLE (HIGHER OF 21 AND 30)       12,13,289         32.       CREDIT UNDER SECTION 115JD OF TAX PAID IN EARLIER YEARS.       0         33.       TAX PAYABLE AFTER CREDIT UNDER SECTION 115JD 33=(31-32)       12,13,289         TAX RELIEF       34.       RELIEF U/S 89       0         34.       RELIEF U/S 89       0         35.       RELIEF U/S 91       0         37.       TOTAL TAX RELIEF       0		(25=22+23-24)	11.77.950
27. (27=25-26) 11,77,950  28. SURCHARGE ON 27 ABOVE (i) 25% OF TAX ON DEEMED INCOME CHARGEABLE U/S 115BBE 0 (ii) ON [(27) – (TAX ON DEEMED INCOME CHARGEABLE U/S115BBE)] 0  29. EDUCATION CESS(SECONDARY & HIGHER) ON (27+28) 35,339  30. GROSS TAX LIABILITY 30=(27+28+29) 12,13,289  31. GROSS TAX PAYABLE (HIGHER OF 21 AND 30) CREDIT UNDER SECTION 115JD OF TAX PAID IN EARLIER YEARS. 0  TAX PAYABLE AFTER CREDIT UNDER SECTION 115JD 33=(31-32) 12,13,289  TAX RELIEF U/S 89  34. RELIEF U/S 89  35. RELIEF U/S 90/90A 0  36. RELIEF U/S 91  TOTAL TAX RELIEF	26.		772
28. SURCHARGE ON 27 ABOVE (i) 25% OF TAX ON DEEMED INCOME CHARGEABLE U/S 115BBE (ii) ON [(27) – (TAX ON DEEMED INCOME CHARGEABLE U/S115BBE)] (iii) TOTAL (i + ii)  29. EDUCATION CESS(SECONDARY & HIGHER) ON (27+28) 30. GROSS TAX LIABILITY 30=(27+28+29) 31. GROSS TAX LIABILITY 30=(27+28+29) 32. CREDIT UNDER SECTION 115JD OF TAX PAID IN EARLIER YEARS.  0  TAX PAYABLE AFTER CREDIT UNDER SECTION 115JD 33=(31-32)  12,13,289  TAX RELIEF 34. RELIEF U/S 89 35. RELIEF U/S 89 36. RELIEF U/S 91 37. TOTAL TAX RELIEF	27	TAX PAYABLE AFTER REBATE	U
(i) 25% OF TAX ON DEEMED INCOME CHARGEABLE U/S 115BBE  (ii) ON [(27) – (TAX ON DEEMED INCOME CHARGEABLE U/S115BBE)]  (iii) TOTAL (i + ii)  29. EDUCATION CESS(SECONDARY & HIGHER) ON (27+28)  30. GROSS TAX LIABILITY 30=(27+28+29)  31. GROSS TAX PAYABLE (HIGHER OF 21 AND 30)  CREDIT UNDER SECTION 115JD OF TAX PAID IN EARLIER YEARS.  0  TAX PAYABLE AFTER CREDIT UNDER SECTION 115JD OF TAX PAID IN EARLIER YEARS.  0  TAX PAYABLE AFTER CREDIT UNDER SECTION 115JD OF TAX PAID IN EARLIER YEARS.  12,13,289  TAX RELIEF  34. RELIEF U/S 89  35. RELIEF U/S 90/90A  36. RELIEF U/S 91  17. TOTAL TAX RELIEF		<u>  (27=25-26)</u>	11,77,950
CHARGEABLE U/S 115BBE   0	28.		
CHARGEABLE U/S115BBE)]   0		(I) 25% OF TAX ON DEEMED INCOME CHARGEABLE U/S 115BBE	0
CHARGEABLE U/S115BBE)]   0		(ii) ON [(27) – (TAX ON DEEMED INCOME	
29. EDUCATION CESS(SECONDARY & HIGHER) ON (27+28)  30. GROSS TAX LIABILITY 30=(27+28+29)  31. GROSS TAX PAYABLE (HIGHER OF 21 AND 30)  CREDIT UNDER SECTION 115JD OF TAX PAID IN EARLIER YEARS.  32. TAX PAYABLE AFTER CREDIT UNDER SECTION 115JD 33=(31-32)  TAX RELIEF  34. RELIEF U/S 89  35. RELIEF U/S 89  36. RELIEF U/S 91  TOTAL TAX RELIEF		CHARGEABLE U/S115BBE)]	0
29. HIGHER) ON (27+28)  30. GROSS TAX LIABILITY 30=(27+28+29)  31. GROSS TAX PAYABLE (HIGHER OF 21 AND 30)  CREDIT UNDER SECTION 115JD OF TAX PAID IN EARLIER YEARS.  32. TAX PAYABLE AFTER CREDIT UNDER SECTION 115JD 33=(31-32)  TAX RELIEF  34. RELIEF U/S 89  35. RELIEF U/S 89  36. RELIEF U/S 91  TOTAL TAX RELIEF			0
30. GROSS TAX LIABILITY 30=(27+28+29) 31. GROSS TAX PAYABLE (HIGHER OF 21 AND 30) 32. CREDIT UNDER SECTION 115JD OF TAX PAID IN EARLIER YEARS. 33. TAX PAYABLE AFTER CREDIT UNDER SECTION 115JD 33=(31-32) 33. TAX RELIEF 34. RELIEF U/S 89 35. RELIEF U/S 89 36. RELIEF U/S 90/90A 36. RELIEF U/S 91 37. TOTAL TAX RELIEF	29.	EDUCATION CESS(SECONDARY &	U
30. 30=(27+28+29) 12,13,289 31. GROSS TAX PAYABLE (HIGHER OF 21 AND 30) 12,13,289 32. CREDIT UNDER SECTION 115JD OF TAX PAID IN EARLIER YEARS. 0  TAX PAYABLE AFTER CREDIT UNDER SECTION 115JD 33=(31-32) 12,13,289  TAX RELIEF 34. RELIEF U/S 89 35. RELIEF U/S 89 36. RELIEF U/S 91 37. TOTAL TAX RELIEF		HIGHER) ON (27+28)	35,339
31. GROSS TAX PAYABLE (HIGHER OF 21 AND 30)  CREDIT UNDER SECTION 115JD OF TAX PAID IN EARLIER YEARS.  12,13,289  TAX PAYABLE AFTER CREDIT UNDER SECTION 115JD 33=(31-32)  12,13,289  TAX RELIEF  34. RELIEF U/S 89  35. RELIEF U/S 89  36. RELIEF U/S 90/90A  36. RELIEF U/S 91  TOTAL TAX RELIEF	30.	GROSS TAX LIABILITY	
32. CREDIT UNDER SECTION 115JD OF TAX PAID IN EARLIER YEARS.  TAX PAYABLE AFTER CREDIT UNDER SECTION 115JD 33=(31-32)  TAX RELIEF  34. RELIEF U/S 89  35. RELIEF U/S 90/90A  36. RELIEF U/S 91  TOTAL TAX RELIEF			12,13,289
32. CREDIT UNDER SECTION 115JD OF TAX PAID IN EARLIER YEARS.  TAX PAYABLE AFTER CREDIT UNDER SECTION 115JD 33=(31-32)  12,13,289  TAX RELIEF  34. RELIEF U/S 89  35. RELIEF U/S 90/90A  36. RELIEF U/S 91  TOTAL TAX RELIEF	31.	AND 30	43.42.220
32. PAID IN EARLIER YEARS.  TAX PAYABLE AFTER CREDIT UNDER SECTION 115JD 33=(31-32)  12,13,289  TAX RELIEF  34. RELIEF U/S 89 35. RELIEF U/S 90/90A 36. RELIEF U/S 91 37. TOTAL TAX RELIEF			12,13,289
33. SECTION 115JD 33=(31-32)  12,13,289  TAX RELIEF  34. RELIEF U/S 89  35. RELIEF U/S 90/90A  36. RELIEF U/S 91  70TAL TAX RELIEF	32.	PAID IN EARLIER YEARS.	0
33. SECTION 115JD 33=(31-32)  12,13,289  TAX RELIEF  34. RELIEF U/S 89  35. RELIEF U/S 90/90A  36. RELIEF U/S 91  70TAL TAX RELIEF		TAX PAYABLE AFTER CREDIT LINDER	
33=(31-32)  TAX RELIEF  34. RELIEF U/S 89  35. RELIEF U/S 90/90A  36. RELIEF U/S 91  TOTAL TAX RELIEF  0	20	SECTION 115.ID	
TAX RELIEF  34. RELIEF U/S 89  35. RELIEF U/S 90/90A  36. RELIEF U/S 91  7 TOTAL TAX RELIEF  0	აა.		12,13,289
34. RELIEF U/S 89  35. RELIEF U/S 90/90A  36. RELIEF U/S 91  7 TOTAL TAX RELIEF		,	
35. RELIEF U/S 90/90A 0 36. RELIEF U/S 91 0  TOTAL TAX RELIEF 0			
36. RELIEF U/S 91 0  TOTAL TAX RELIEF 0/S 90/90A  0 0			0
36. RELIEF U/S 91  O TOTAL TAX RELIEF			
37 TOTAL TAX RELIEF	36.		
	37.		
37=(34+35+36)			0
TOTAL INCOME TAX LIABILITY		TOTAL INCOME TAX LIABILITY	

38	NET TAX LIABILITY 38=(33-37)	
	INTEREST PAYABLE	12,13,28
	FOR DEFAULT IN FURNISHED	
39	FOR DEFAULT IN FURNISHING THE	
	RETURN (SECTION 234A)	
40.	FOR DEFAULT IN PAYMENT OF	
	ADVANCE PAYMENT ( SECTION 234 B)	
41.	FOR DEFERMENT OF ADVANCE TAX	
	(SECTION 234C)	
42.		
43	FEE FOR DEFAULT IN FURNISHING	
42 43 44, 45. 46. 47. 48. 49. 50.	RETURN OF INCOME (SECTION 234F)	
44	TOTAL INTEREST AND FEE PAYABLE	
77,	43=(39+40+41+42)	
15	ACCRECATE INCOMETANCIA DE LA COMETANCIA	
45.	44=(38+43)	12,13,289
	PRE-PAID TAXES	12,10,203
46.	TDS	
47.	TCS	12,31,586
	ADVANCE TAX	
	THE THE PARTY OF T	
	TOTAL TAXES PAID	
51.	50-(45+46+47+40+40)	
	50=(45+46+47+48+49)	12,31,586
	TAX PAYABLE/REFUND	
52.	AMOUNT PAYABLE/ REFUND AMOUNT	
40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. 54. 55.	51=(44-50)	-18,297
49. 50. 51. 52. 53.	INTEREST U/S 244A ON CURRENT	25 H17 A
	AMOUNT	0
	TOTAL AMOUNT PAYABLE/ REFUND	
39. 40. 41. 42. 43. 44, 45.  46. 47. 48. 49. 50. 51.  52. 53. 54. 55.		10.007
	53= (51+52)	-18,297
55	REFUND ALREADY ISSUED (incl. interest	
JJ.	U/S 244A)	-18,300
	BALANCE AMOUNT	
	PAYABLE/REFUNDABLE	
56.	(incl. provisional Interest u/s 244A till current	
	order - if any)	3
	55 = (53-54)	
57.	INTEREST U/S 220(2) CHARGED (In Rs.)	
	AMOUNT PAYABLE/ REFUNDABLE	0
98.	57=(55+56)	_
	/	3

<sup>\*</sup>In case of refund, Refund Intimation cum Adjustment sheet will be issued subsequently and separate communication will be sent for the same.

Yours faithfully,
Additional / Joint / Deputy / Assistant Commissioner of Income Tax/
Income-tax Officer,
National e-Assessment Centre,
Delhi





### GOVERNMENT OF INDIA MINISTRY OF FINANCE INCOME TAX DEPARTMENT National e-Assessment Centre Delhi



To,

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

PAN: <b>ABMPM6725H</b>	Date: 10/04/2021	Status: INDIVIDUAL	DIN & Notice No: ITBA/AST/S/156/2021- 22/1032349697(1)	
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# Subject: Notice of demand under section 156 of the Income-Tax Act, 1961

- 1. This is to give you notice that for the assessment year 2018-19 a sum of Rs. 3, details of which are given on the reverse, has been determined to be payable by you.
- 2. The amount should be paid to the Manager, authorised bank/State Bank of India within 30 days of the service of this notice. A challan is enclosed for the purpose of Payment.
- 3. If you do not pay the amount within the period specified above, you shall be liable to pay simple interest at one per cent for every month or part of a month from the date commencing after the end of the period aforesaid in accordance with section 220(2).
- 4. If you do not pay the amount of the tax within the period specified above, penalty (which may be as much as the amount of tax in arrear) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with section 221.
- 5. If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with sections 222 to 227, 229 and 232 of the Income-tax Act, 1961.
- 6. If you intend to appeal against the assessment, you may present an appeal under Part A of Chapter XX of the Income-tax Act, 1961, to the **NATIONAL FACELESS APPEAL CENTRE (NFAC)** within thirty days of the receipt of this notice, in Form No. 35, duly stamped and verified as laid down in that form.

Yours faithfully, Additional / Joint / Deputy / Assistant Commissioner of Income Tax/ Income-tax Officer, National e-Assessment Centre, Delhi