



भारत सरकार/ GOVERNMENT OF INDIA
वित्त मंत्रालय/ MINISTRY OF FINANCE
आयकर विभाग/ INCOME TAX DEPARTMENT

To,
VENKATESH RAJESHKUMAR
73, BAZZAR STREET, KAMBAINALLUR, HARUR, DHARMAPURI, 635202, TAMILNADU

PAN: GMMPR3952J	Assessment Year: 2024-25	Date: 30/12/2025	DIN: INSIGHT/VER/02/Comm_Letter /2025-26/8124000202230004
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Communication Letter

Ms/Mr/M/s,

Sub : E-verification - financial year 2023-24 - ***“Cash award on winning first prize in the Forensic Hackathon, 2023 on which TDS deducted u/s. 194B (Winnings from lottery or crossword puzzle u/s. 115BB) — to file appropriate ITR form - Reg.***

Ref : 1. Notice u/s. 133(6) dt. 17/12/2025

2. Your response uploaded on 21/12/2025.

3. ITR 1 filed for the AY 2024-25 on 24/05/2024

Your reply filed on 21/12/2025 is perused and it is observed that you have filed your return of income for the AY 2024-25 relevant to the financial year 2023-24 in form ITR1, declaring the cash award as income from other sources in form ITR1 and claimed TDS-refund.

2. Kindly note that TDS has been deducted u/s. 194B of the Income Tax Act on the cash award won by you. The income earned from **Winning from lottery, crossword puzzles, etc** is to be declared under the head “Other Sources” taxable at a **flat rate or 30%** (plus 4% cess). You are therefore requested to **file updated return of income u/s. 139(8A)** in form ITR2 / ITR3 duly filling up the relevant schedule “Other sources” taxable @ 30%, after computing the tax dues and paid challan details. (*ITR-1 and ITR-4 are not applicable for declaring income from Winning from lottery, crossword puzzles, online games, etc.*)

3. You are requested to comply to this reminder communication letter on or before **05/01/2026**

Response to the letter can be furnished through Compliance Portal only. Instructions with regards to furnishing of information are provided in **Annexure 1**.

Yours Faithfully,

ITO(I&CI),Salem



Annexure-1 - Instructions

Step 1: Login to the e-filing portal by using the URL <https://eportal.incometax.gov.in>.

Step 2: Go to "Pending Actions" tab, click on "Compliance Portal". This will navigate the user to Compliance Portal.

Step 3: On Compliance Portal, click on "e-Verification" tab.

Step 4: Click on relevant "Assessment Year" on summary screen.

Step 5: Click on the DIN to download the letter.

Step 6: Click on "Pending" to provide response.

Step 7: Enter the remarks, attach the supporting document, and click on "Submit" to submit the response.

Please refer help documents (quick reference guide, user guide and FAQs) provided in the "Resources" tab on Compliance Portal for any assistance related to compliance portal or submission of response. You can also seek assistance by email/call back option in the 'Help' section or call on Toll Free number 1800 103 4215.

Yours Faithfully,

ITO(I&CI),Salem

