



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT



To,
BASUKINATH SHIV MANDIR NYAS SAMITY
- BASUKINATH TEMPLE ,BASUKINATH
DUMKA
DUMKA 814101 ,Jharkhand
India

PAN:
AACTB3742N

Assessment Year:
2019-20

Date:
10/01/2024

DIN:
ITBA/AST/F/144(SCN)(F)/20
23-24/1059566846(1)

Show cause Notice u/s 144 of the Income-tax Act, 1961

Ms/ Mr/ M/s,

Kindly refer to Faceless Assessment Proceedings in your case for A.Y. 2019-20.

2. The following notices u/s 142(1) had been issued to you and served in your account on e-filing portal and registered email id, which have not been complied with till date:-

S No	Date of issue of notice u/s 142(1)	Date of Compliance	Document Number
1	04/10/2023	19/10/2023	ITBA/AST/F/142(1)/2023-24/1056747382(1)

3. The above clearly shows that you have failed to comply with the terms of notice(s) issued under section 142(1). It is proposed to assess your income under section 144 on the basis of material available on record along the following lines:-

1. Reasons for selection of the case and Type of Case Background facts:

1.1. The Assessee Trust BASUKINATH SHIV MANDIR NYAS SAMITY PAN: AACTB3742N has not filed its return of income for the A.Y- 2019-20. In this case, information is available with the department that the assessee has a cash deposit of Rs. 1,72,22,217/- in the saving account having A/ c No. 910010037645303 maintained with Axis Bank Limited.

1.2. Necessary proceedings u/s 148A of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') was done by the Jurisdictional Assessing Officer (the JAO) and order u/s 148A(d) of the Act was passed by the JAO on 30/03/2023 after obtaining the prior approval of the statutorily specified and competent Authority along the following lines:

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

“

Thus, the assessee has failed to discharge the legal obligation, cast upon the assessee, by virtue of provisions of section 139(4A) of the Act, wherein the assessee was legally bound to file its ITR-7 for the said A.Y., withing the due date outlined for the said purpose, but the assessee failed to fulfill the legal obligation.

Moreover, nothing has been brought on record by assessee to help substantiate, examine and verify the source, nature and genuineness of the cash deposits in the bank account of the assessee, in the said F.Y., to tune of Rs. 1,72,22,217/-.

Hence, under the said facts and circumstances of the case, as discussed hereinabove, in the absence of ITR filed by the assessee for the A.Y. 2019-20, and nothing placed on record or submitted by the assessee, to prove and establish beyond doubt, the source, nature and genuineness of the cash deposits made by the assessee to the tune of Rs. 1,72,22,217/- in the given F.Y., it can be reasonably, justifiably and logically concluded and deduced, that the income of the assessee, to the extent of Rs. 1,72,22,217/- has escaped assessment for the A.Y.2019-20 within the meaning of section 147 of the Act. It is thus a fit case for issue of notice u/s 148 of the Act.”

1.3. This amount is well beyond the maximum amount not chargeable to tax. Therefore, it is evident that income chargeable to tax has escaped assessment. Subsequently, the case was reopened and notice u/s 148 of the Act was issued to the assessee.

2. Details of opportunities given:

Type of notice/ communication	Date of notice/ communication	Date of compliance given	Response of the assessee received/ not received	Date of response if received	Response type (Full/ part/ adjournment)	Remarks if any.
Notice u/s 148	30-03-2023	-	ITR Not filed	-	-	-
Intimation Letter	04-07-2023	-	Not Received	-	-	-
Notice u/s 142(1)	04-10-2023	19-10-2023	Not Received	-	-	-

Reminder	07-11-2023	5days	Not Received	-	-	-
----------	------------	-------	-----------------	---	---	---

3. Variation proposed:

3.1. Complete description of issues involved (issue wise): As per Para 1 supra.

3.2. Synopsis of all submissions of the assessee relating to the issue and indicating the dates of submission:

No response filed till date.

3.3 Summary of information / evidence collected which proposed to be used against it: Not Applicable.

3.4. Variation proposed on the basis of inference drawn:

3.4.1. Vide notice u/s. 142(1) dated 06/10/2023, the assessee was requested to furnish the following details on or before 21/10/2023:

- “1. Computation of total income for the year under consideration.
2. Brief note on the business activity carried out during the year under consideration.
3. Complete details of the Bank accounts e.g., Name of the Bank and Branch, Account number, IFSC code.
4. Please furnish copy of audited books of accounts along with all annexure for the year under consideration.
5. Please furnish copy of trust deed.
6. Please furnish documentary evidence of registration of Trust u/s. 12A of the Act.
7. Please furnish details and documentary evidence of receipts during the year under consideration.
8. Please furnish details and documentary evidence of expenses made during the year under consideration along with documents substantiating the fact that the expenses have been done towards object of the trust.
9. As per information available with the Department, it is found that you had deposited Rs. 1,72,22,217/- in your bank account maintained with Axis Bank Ltd. In this regard, you are requested to furnish source of such cash deposited

in your bank account and its treatment while computing your total income.

10. *It is also seen that you have not filed your return of income u/s. 139 of the Act. In this regard, you are hereby show-caused to explain as to why penalty proceedings u/s. 271F should not be imposed for not filing ITR u/s. 139 of the Act.*
11. *Any other information/ documents/ evidence you may want to furnish in support of your submission and the issues enumerated above."*

However, no response to the notice u/s. 142(1) was filed by you.

3.4.2. For the sake of natural justice, the assessee was given one more opportunity by issuing reminder letter dated 07/11/2023 to comply with the notice u/s. 142(1) but again the assessee did not comply with the notices.

3.4.3. On perusal of details available on records, it was found that the assessee had deposited cash amounting to Rs. 1,72,22,217/- in the saving account having A/c No. 910010037645303 maintained with Axis Bank Limited.

3.4.4. It is also seen that despite several opportunities, the assessee had failed to furnish details and source of above-mentioned credits in the bank account. Furthermore, the assessee have also not filed its return of income u/s. 139 of the Act or in response to notice u/s. 148 of the Act.

3.4.5. As no replies have been submitted to any of the notices issued to the assessee, it may be concluded that the assessee has nothing to reply in respect of the queries raised in the said notices as well as the assessee has no details available with him in support of the above-mentioned alleged cash deposits made during the A.Y. 2019-20.

3.4.6. In view of the above, you are requested to show cause:

- i) In absence of any response from your end against the communications issued to you, why the assessment should not be completed on the basis of materials available on records and assessment order should not be passed u/s 144 of the Income-tax Act, 1961.
- ii) Why the total amount of credits amounting to Rs. 1,72,22,217/- in your Bank Accounts should not be treated as unexplained money as per provisions of Sec. 69A r.w.s. 115BBE of the Act and be added to your total income.
- iii) You are also asked to show-cause as to why penalty proceedings u/s. 271(1)(b) of the Act should not be initiated for non-compliance to notice u/s. 142(1) dated 04/10/2023.

3.4.7. It is pertinent to mention here that in case of non-compliance to this notice, assessment proceedings shall be completed on the basis of information available on record on the above lines without giving any further opportunity to you.

5. You are hereby given an opportunity to show cause as to why the assessment should not be completed under section 144 of the Income-tax Act, 1961 in view of the above facts and circumstances of the case.
6. Kindly submit your response through your registered e-filing account at www.incometax.gov.in by 11:00 hours of 15/01/2024,
7. In case no response is received by the given time and date, the assessment shall be finalized under section 144, of the Income-tax Act to the best of judgement and on this basis of material available on records.

Assessment Unit
Income Tax Department

