



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE INCOME TAX OFFICER
EXEMPTION WARD, DHANBAD

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

PAN:
AACTB3742N

AY:
2018-19

DIN & Notice No:
ITBA/AST/F/147(SCN)/2022-
23/1050434942(1)

Dated:
06/03/2023

Hearing Date and Time:
15/03/2023 11:00 AM

SHOW CAUSE NOTICE

Sir,

Sub: Assessment proceedings u/s 147 of the I.T. Act, 1961 for the A.Y- 2018-19 and proposed addition and show cause thereon- reg.

With due respect it is to communicate you that your case for the A.Y- 2018-19 has been assigned to this office under RMS Cycle of Non- filer of Income Tax Return. Accordingly notice u/s 148A(b) of the Act with prior approval of competent authority was issued vide DIN: ITBA/ AST/F/148A(SCN)/2021-22/1040745936(1) dated 15.03.2022 conveying you that as per information available to the department, you have made cash deposit of Rs.22153425/- in Axis Bank Limited which exceeds the maximum amount which is not chargeable to income tax and you are liable to file the income tax return. But you failed comply the said notice. Later on, order u/s 148A(d) was passed after obtaining prior of CIT(Exemption), Patna and notice u/s 148 of the Act was issued vide DIN: ITBA/ AST/F/148_1/2021-22/1041675112(1) dated 26.03.2022.

On 16.08.2022 your case is migrated to National Faceless Assessment Centre. Subsequently on 27.10.2022 your case has been reassigned to this office. Accordingly, notices/ opportunity letter(s) have been issued as detailed below:

Sl. No.	Notice / letter	Date of issue	Date of Service	Date of response	Remarks
1.	Notice u/s 142(1) of the Act Vide DIN: ITBA/AST/F/142(1/2022- 23/1047450553(1)	16.11.2022	19.11.2022 Vide Speed Post: EJ383962118IN	01.12.2023	No reply

Note: If digitally signed, the date of digital signature may be taken as date of document.
,AAYKAR BHAWAN, LUBY CIRCULAR ROAD, DHANBAD, Jharkhand, 826001
Email: DHANBAD.ITO.EXMP@INCOMETAX.GOV.IN,

2.	Notice u/s 142(1) of the Act Vide DIN: ITBA/AST/F/142(1/2022-23/1048334815(1)	29.12.2022	04.01.2023 Speed Post: EJ3839624278IN	Vide	13.01.2023	No reply

Vide statutory notice u/s 142(1) dated 29.12.2022 you were re-requested to furnish the requisite document/ information through annexure as detailed below:

1. The detail of activities carried out by the Samity during the previous year 2017-18 related to the A.Y- 2018-19.
2. The computation of income for the A.Y- 2018-19 along with all annexures if any.
3. The details of receipt during the said period.
4. The details of all the bank account held by the Samity during the above-mentioned period.
5. The details of cash deposit of Rs.22153425/- during the period from 01.04.2017 to 31.03.2018 and sources thereof.
6. Any other detail you want to submit in support of computation of income, and others if any.

Vide above referred notice it was conveyed that in case of failure, assessment proceedings would be completed as Ex- party as laid down in the manner u/s 144 of the I.T. Act, 1961 and further the o initiate the penalty proceedings u/s 271(1) (b) of the I.T. Act, 1961 for failure of compliances of each statutory notice assuming that you have nothing to say in this regard.

But this too went in vain as no compliance either through post or E-mail has been furnished from your end.

In view of the above facts and circumstances, on the basis of material available on the record the assessment in your case being proposed to be completed as under:

1. Addition on credit and deposit into the bank of account of Axis Bank Limited:

As per information available/ gathered from the bank Authority, it was found that Rs. 24806557/- has been credited/ deposited in the bank account maintained by the trust (AOP) at Axis Bank Limited, during the year under consideration and the Trust (AOP) failed to substantiate the sources of the same. Hence, as per the section 69 of the I.T. Act, 1961 which envisages:

“Where in the financial year immediately preceding the assessment year the assessee has made investments WHICH ARE NOT RECORDED IN THE BOOKS OF ACCOUNT, if any, maintained by him for any source of

income, AND the assessee offers no explanation about the nature and source of the investments or the explanation offered by him is not, in the opinion of the Assessing Officer, satisfactory, the value of the investments may be deemed to be the income of the assessee of such financial year.”

Thus, it is proposed add the entire deposit/ credit amount of Rs. Rs. 24806557/- u/s 69 of the Act read with section 115 BBE of the Act.

The penalty proceeding is proposed to initiate u/s 271AAC of the Act on the above-mentioned addition.

The penalty proceeding is also proposed to initiate u/s 271(1) (b) of the I.T. Act, for failure of each compliances of notice issued u/s 142(1) of the Act.

The assessment with the proposed addition is to completed u/s 144 read with 147 of the I.T. Act, but before doing this to follow the natural justice one more and final opportunity is being given to submit your written submission within a week of the receipt of the letter or on or before 15.03.2023. Please note that this case is barred by limitation and the undersigned have to complete numerous cases within a stipulated period, hence it is requested to furnish your reply well before the time given to you.

With Regards.

DHANESHWAR MAHTO
EXEMPTION WARD, DHANBAD

(In case the document is digitally signed please refer Digital Signature at the bottom of the page)