



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	
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PAN: AACTB3742N	A.Y: 2016-17	Dated: 30/03/2023	DIN & Notice No: ITBA/AST/F/148A/2022-23/1051689825(1)
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Name of the assessee	BASUKINATH SHIV MANDIR NYAS SAMITY
Address of the assessee	- BASUKINATH TEMPLE , BASUKINATH DUMKA DUMKA 814101 , Jharkhand India
Email of the assessee	
Resident/ Not Ordinarily Resident/ Non-Resident	Resident
Date of order	30/03/2023
Name and Designation of Specified Authority	RENU JAUHRI PCCIT (EXEMPTION), DELHI
Specified Authority approval date	30/03/2023

Order under clause (d) of section 148A of the Income-tax Act, 1961

The Assessee Trust **BASUKINATH SHIV MANDIR NYAS SAMITY PAN: AACTB3742N** has not filed its return of income for the A.Y- 2016-17. In this case, information is available with the department that the assessee has a cash deposit of Rs.1,39,43,071/- in the saving account having A/ c No. 910010037645303 maintained with Axis Bank Limited.

The information lies with the assessing officer in accordance with Risk Management Strategy, formulated by the CBDT and therefore, it suggests that income chargeable to tax has escaped assessment within the meaning of Explanation -1 of section 148 of the I.T. Act, 1961.

Hence, as per the provisions of section 148A(b) of the I.T. Act, 1961 a show cause notice

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vide letter DIN & Notice No.ITBA/AST/F/148A(SCN)/2022-23/1050308720(1)dated 02.03.2023 was issued and served upon the assessee, as to why a notice u/s 148 of should not be issued on the basis of information which suggest that income chargeable to tax has escaped assessment in the said assessment year and therefore the assessee was requested to submit its response with supporting documents on the above issue by or before 13.03.2023. But the assessee has responded to the said showcause on 20.03.2023 only. Wherein the assessee has stated the following:-

1. since the basukinath shiv mandir is a religious shiv mandir which is run and maintained under the presidentship of Deputy Commissioner, Dumka, secretaryship under SDO, dumka and SP, Dumka is the member of Nyas board. They were of the view that the temple collects donation through danpeti and incurred expenses to maintain the temple and for which regular audit had has been done by prodeessionautditor.

2. Notification dated 08.02.2016 by Jharkhand government regarding maintenance of basukinath shiv mandir under basukinathdhamtirth area by the officials of Jharkhand govt. it opines that the control of temple in the hands of government and accordingly revenue if any shall be incurred for the development of temple.

3. under the situation it was impossible to understand the necessity of filing return of income.

4. sir, it is requested either do favour the temple trust by not issuing any notices or to adjorn the date to a later date at least for seven days so that necessary steps can be taken.

The assessee has also submitted the following documents alongwith the above mentioned submission:-

1. Copy of Audited Financial Statement with all schedules.
2. copy of Trust Deed.
3. Computation of taxable income.

In the above reply, which was already belatedly filed on 20.03.2023, in place on 13.03.2023. Moreover, the assessee has further requested to grant additional time of 7 days for taking necessary steps (as stated by the assessee). But it shall not be out of place over here to state that given the time barring nature of proceedings, to be barred by the limitation of time on 31.03.2023, it is not possible to grant further time to the assessee, as already the assessee has been afforded reasonable opportunity to file its reply. Moreover, the assessee is a non-filer of ITR in the AY 2016-17, despite having huge financial transactions, in the form of cash deposits in the bank account of the assessee, in the FY 2016-16, relevant to AY 2016-17.

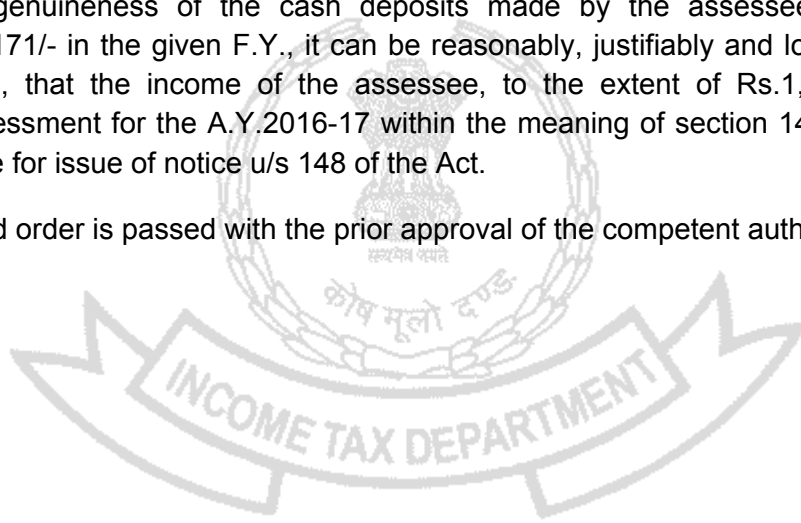
Thus, the assessee has failed to discharge the legal obligation, cast upon the

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.1,39,43,0171/-

Hus, 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. 2016-17, 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.1,39,43,0171/- 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.1,39,43,0171/- has escaped assessment for the A.Y.2016-17 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.

The said order is passed with the prior approval of the competent authority.



DHANESHWAR MAHTO
EXEMPTION WARD, DHANBAD

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