



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE INCOME TAX OFFICER
ITO WARD 3(1), DEOGHAR

To, MAA BHAGWATI ENTERPRISES NA BAZAR ROAD ,JAMTARA,JAMTARA JAMTARA JAMTARA 815351,Jharkhand India	
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PAN: AAPFM5583R	AY: 2017-18	Order No: ITBA/AST/S/143(3)/2019-20/1022774523(1)	Dated: 20/12/2019
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Name of the assessee	MAA BHAGWATI ENTERPRISES
Address of the assessee	NA BAZAR ROAD ,JAMTARA, JAMTARA JAMTARA, JAMTARA 815351, Jharkhand, India
Status	FIRMS
Range/Circle/Ward	ITO WARD 3(1), DEOGHAR
Resident/Resident but not Ordinary resident/ Non-resident	Resident
Date of Hearing	11/10/2018, 26/04/2019, 27/06/2019, 12/08/2019, 25/10/2019, 09/12/2019, 20/12/2019
Section/Sub-section under which assessment is made	143(3)
Date of Order	20/12/2019

ASSESSMENT ORDER

The assessee firm has e-filed its original Return of income for the A.Y.2017-18 relevant to F.Y. 2016-17 on 03.11.2017 declaring total income of Rs.8,33,310/-. The case has been selected for complete scrutiny assessment through 'CASS'. Accordingly notices u/s.143(2) & 142(1) of the I.T. Act were issued and duly served upon the assessee.. In compliance to the departmental notices, Shri S.K.Kedia, Advocate and authorized representative of assessee was appeared from time to time and filed details and documents through e.mail computer system as well as physical submission which are examined and verified with return of income and details of particulars available on record.

The assessee is engaged in the business of wholesale and retail trading in sale of products of FENA, ITC Ltd., and Gujrat Co-operative Milk Products.

On perusal of books of account of the assessee firm, it is found that the firm has been debited following expenditure under difference heads during the

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INCOME TAX OFFICE, CASTAIRS TOWN, NEAR BAJLA CHOWK, DEOGHAR, DEOGHAR, Jharkhand, 814112
Email: DEOGARH.ITO3.1@INCOMETAX.GOV.IN,

F/Y.2016-17 relevant to A/Y.2017-18.

Expenses debited on account of :	Amount (In Rs.)
Misc. exp.	52371
Repairs & Maintenance	50627
General exp.	71031
Insurance charges	43142
Delivery exp.	117618
Printing & Stationary	32559
Mobile charges	63285
Travelling & Conveyance	90752
Total	521385

The assessee firm has not produced any bills & vouchers and details of persons to whom payment were made if any, in support of evidence as claimed for above expenditure during the F/Y.2016-17. In absence of bills and vouchers and other details, it is found that the expenses were incurred without any bills & vouchers as evidence is not amenable to full verification. The assessee's explanation during the course of hearing in this regard is duly being considered but, it does not have any merit and hence not acceptable.

In view of this, the expenses i.e. Rs.521385/- is hereby disallowed @10%, comes to Rs.52,139/- treated as other source of income of the assessee, accordingly, the same is added to the total income of the assessee.

[Add.Rs.52,139]

Hence, in the light of the above facts and circumstances, the business income of the assessee firm is re-computed below:-

Total income as per return of income :Rs.8,33,310/-

Addition as discussed above :Rs. 52,139/-

Taxable Income Rs.8,85,449/-

or

Rs.8,85,450/-

The income is assessed u/s 143(3) of the I.T. Act,1961 at **Rs.8,85,450/-**. Credit for tax paid is allowed. The Tax and interest computation and demand notice are enclosed & form part of order are served to the assessee.



Copy to:

Assessee

KEDAR NATH
ITO WARD 3(1), DEOGHAR

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