

**IN THE HIGH COURT OF DELHI AT NEW DELHI
CIVIL WRIT JURISDICTION
W.P(C) NO_____ OF 2025**

IN THE MATTER OF:

BHAWNA BABBAR

. PETITIONER

VERSUS

ASSISTANT COMMISSIONER OF INCOME TAX
WARD 72(1), DELHI . RESPONDENT

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Through

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PLACE: NEW DELHI
DATE: 22.07.2025

IN THE HIGH COURT OF DELHI AT NEW DELHI
CIVIL WRIT JURISDICTION
W.P(C) NO_____ OF 2025

IN THE MATTER OF:

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ASSISTANT COMMISSIONER OF INCOME TAX
WARD 72(1), DELHI . RESPONDENT

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W.P(C) NO_____ OF 2025

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WARD 72(1), DELHI . RESPONDENT

NOTICE OF MOTION

Sir,

The enclosed petition in the aforesaid matter is being filed on behalf of the above-named Petitioner and is likely to be listed on 24thJuly, 2025 or afterwards. Please take notice accordingly.

Through



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ASSISTANT COMMISSIONER OF INCOME TAX
WARD 72(1), DELHI . RESPONDENT

URGENT APPLICATION

To,

The Registrar
High Court of Delhi
New Delhi-110003
Sir,

Kindly treat the accompanying petition on urgent basis as per the High Court Rules. The reason for urgency is that in this case, the jewellery belonging to the Petitioner has been seized by the Respondents and despite requesting many times the same has not been released which is causing an irreparable loss and prejudice to the Petitioner.

Through



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ASSISTANT COMMISSIONER OF INCOME TAX
WARD 72(1), DELHI . RESPONDENT

MEMO OF PARTIES

BHAWNA BABBAR
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....PETITIONER

VERSUS

ASSISTANT COMMISSIONER OF INCOME TAX
WARD 72(1), DELHI
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....RESPONDENT

Through



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P. No. 011-45751787
Email: communication@sralexlawfirm.com

PLACE: NEW DELHI
DATE: 22.07.2025

LIST OF DATES & SYNOPSIS

	<p>The present Petition is filed by the petitioner being a lady for seeking release of her jewellery which was seized during the course of the search proceedings. The case of the Petitioner is that there is no demand pending in pursuance to the Assessment Order(s) passed in the case of the present petitioner. The Petitioner is being following for release of its jewellery by writing representations/followed by reminders and also personally following up the matter, however there is no response from the Respondent, whatsoever, let alone the release of jewellery. The relevant date and synopsis are as under.</p>
11.03.2015	<p>Search and seizure proceedings under the provisions of the Income Tax Act, 1961 were carried out at the residence of the Petitioner i.e. "C-1/9, Safdarjung Development Area, Delhi". During the course of search, bank locker of the petitioner was also searched and various jewellery items was found at the time of search. Proper valuation of the same was conducted by the Department's registered valuer and seized jewellery was valued at Rs. 43,96,417/- . It is stated that during the course of search proceedings, cash of Rs. 3.5 Lakhs was also found and seized in the case of the Petitioner.</p>
17.12.2015	<p>After the search proceedings, the PAN of the Petitioner was centralized to ACIT, Central Circle-2, New Delhi.</p>
28.12.2016	<p>In pursuance to the search, assessment orders were passed U/s 143(3) r.w.s 153A for the Assessment Year 2009-10 to 2014-15</p>

	making no addition. Further, the assessment order for the A.Y 2015-16 was also passed U/s 143(3) making there in the addition of Rs. 32.78 Lakhs on account of unexplained jewellery and an addition of Rs. 5.42 lakhs on account of unexplained cash. In pursuance to the assessment order a demand of Rs. 14,20,485/- was raised against the Petitioner.
27.05.2021	For settling the dispute under the Income Tax, the legislature enacted "Direct Tax Vivad Se Viswas, 2020" (VSVS). The Petitioner accordingly opted for the settlement in respect of the additions made for the A.Y 2015-16 and accordingly filed the declaration in the prescribed form. The competent authority prescribed under the VSVS i.e., PCIT-15, Delhi duly accepted the declaration made by the Petitioner and accordingly issued the certificate in Form-5. Hence, the pending demand for the A.Y 2015-16 was duly settled by the Petitioner and the same was duly accepted by the Respondent in pursuance to the said Act.
09.06.2023	Since no demand exist <i>qua</i> the Petitioner for any of the assessment years under consideration, the Petitioner accordingly filed an application before the Respondent for the release of its jewellery and cash seized. In the same, the Petitioner duly stated that since now all the demand has been settled/no demand is pending, the jewellery of the Petitioner be accordingly released.
31.10.2023, 11.05.2024, 07.04.2025	The Petitioner besides filing the aforesaid representation, despite being regularly/personally following the matter,further filed various reminders before the Respondent thereby requesting for

	<p>the release of jewellery. However, there is no response from the Respondent, in any manner whatsoever, let alone the release of jewellery.</p>
	<p>By way of this writ petition, the Petitioner humbly desires to bring the following aspects to the kind knowledge of this Hon'ble Court:</p> <ul style="list-style-type: none">a. The case of the Petitioner before this Hon'ble Court is that despite there being NOoutstanding demand, the Respondent is not releasing the jewellery of the Petitioner which clearly depicts the arbitrariness/high handedness on the part of the Respondent. The action of the Respondent is therefore clearly arbitrary;b. It is humbly submitted that <i>10 years</i> has been passed from the date of search and almost <i>9 years</i> has been passed from passing the assessment order(s), however no heed has been given by the department to the request of the Petitioner. The detention of the jewellery is palpably unauthorized and tantamount to sheer harassment of the Petitioner on the part of the department;c. It is submitted that from the perusal of section 132(8), it shall be clear that department cannot retain the "<i>books of account or other documents seized under sub-section (1) or sub-section (1A)</i>", in any case after the period exceeding <i>thirty days</i> after all the proceeding under the Income Tax Act "<i>in respect of the year</i>" for which the books of account or other documents are pertains, stands completed. In this case, the Income Tax proceedings for the block period pertaining to search period, has been undisputedly completed and therefore the seized assets which

	<p>in this case is jewellery is required to be released;</p> <p>d. It is further submitted that the provisions of section 132(8) correspond to section 132(1)(iii) which <i>inter alia</i> mentions "jewellery". Meaning that the department is not authorized to retain the jewellery beyond the period stipulated under section 132(8). It is submitted that after filing the representation and reminders the Petitioner has personally followed up the matter many times, but all in vain. No heed, whatsoever is being given to the genuine request(s) made before the Respondents in any manner;</p> <p>e. Besides the family sentiments attached to the jewellery, the Petitioner desires the same to be returned to it due to financial constrains which is being faced by the Petitioner;</p> <p>f. Reliance in the present circumstances is <i>inter alia</i> placed on the decision of the Hon'ble High Court in the case of (a)<i>Pravinbhai Girdhalilal Agarwal vs. PCIT, Ahmedabad</i>; (b) <i>Nayanaben Hasmukhbhai Patel vs. PCIT</i>, in which similar circumstances the Hon'ble Court was pleased direct the release the jewellery items.</p> <p>Hence this petition.</p>
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ASSISTANT COMMISSIONER OF INCOME TAX
WARD 72(1), DELHI . RESPONDENT

A WRIT PETITION FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA FOR SEEKING APPROPRIATE WRIT DIRECTING THE RESPONDENTS TO RELEASE THE JEWELLERY ITEMS SEIZED PERTAINING/BELONGING TO THE PETITIONEROFRS. 43,96,417/- GROSSLY WEIGHING AT 1246.48 GRAMS AND THE NET WEIGHT 1165.61 GRAMS, VALUED BY THE RESPONDENTS/-(AS PER THE VALUATION REPORT DATED 22.04.2015 OF THE DEPARTMENT VALUER) AS PER THE DETAILS MENTIONED IN ANNEXURE P-1

And

A WRIT PETITION FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA FOR SEEKING APPROPRIATE WRIT DIRECTING THE RESPONDENTS TO RELEASE THE CASH AMOUNTING TO Rs. 3.5 LACS ALONGWITH THE INTEREST, IN THE FAVOUR OF PETITIONER WHICH WAS SEIZED DURING AT THE TIME OF SEARCH PROCEEDINGS

To,

The Hon'ble Chief Justice and
His Companion Justices
of the High Court of Delhi.

1. The present petition is filed by the petitioner who is a lady, against the unauthorised detention of the jewellery seized from her possession during the course of the search proceedings. The case of the Petitioner is that there is no outstanding demand pending in pursuance to the Assessment Orders passed in the case of the present petitioner. The Petitioner is being following up for release of its jewellery by writing various representations/followed by reminders, however there is no response from the Respondent, let alone the release of jewellery. The said jewellery items, are not released even after running from pillar to post, which is causing a great prejudice to the present Petitioner.
2. The brief facts entailing filing of the present petition, are enumerated hereunder:
 - 2.1 The Petitioner i.e. Mrs. Bhawna Babbar is an individual and a lady in the present petition. During the search proceedings *inter alia* conducted in the case of the Petitioner from the bank locker various jewellery items were found. From the said jewellery items found, jewellery items of worth Rs. 43,96,417/- (as per the valuation report dated 22.04.2015 of the department valuer) was seized along with the cash of Rs. 3,50,000/-. The total value such jewellery was Rs. 77,83,778/-. The gross weight of the seized jewellery was 1246.48 grams and the net weight was 1165.61 grams. The copy of

panchnama, inventory of cash form and valuation report of jewelry by the valuer Mr. Varun Jain and exact tabulation of the jewellery items seized are collectively enclosed as Annexure-P-1(Colly). It is pertinent to state that in the said annexures, the last annexure is a excel tabulation of the jewellery items which were seized by the department during the course of the search proceedings.

- 2.2 It is stated that the PAN of the Petitioner was centralized with Central Circle-2, New Delhi U/s 127 of the Income Tax Act on 17.12.2015. Thereafter, the assessment orders for the A.Y 2009-10 to 2015-16 were assessed by Ld. ACIT, Central Circle-2, New Delhi on 28.12.2016. The copy of assessment orders and demand notices for the A.Y 2009-10 to 2014-15 passed under section 153A read with 143(3) are collectively enclosed as Annexure-P2(Colly).It is pertinent to state that no addition was made while passing the assessment order for the A.Y. 2009-10 to 2014-15 and the same were passed at NIL demand.
- 2.3 While passing the assessment order for the A.Y. 2015-16, the Ld. Assessing Officer made addition of Rs. 32,87,039/- and Rs. 5,42,800/- in respect of unexplained jewellery and cash. A demand of Rs. 14,20,485/- was raised in the case of the Petitioner for the A.Y 2015-16.

The copy of the assessment order for the A.Y 2015-16 passed under section 143(3) along with the demand notice is enclosed as Annexure-P3.

- 2.4 Thereafter, for settling the direct tax disputes, the legislature enacted the 'Direct Tax Vivad se Vishwas, Act 2020' (VSVS) on 27.05.2021. The Petitioner accordingly opted for the settlement in respect of the additions made for the A.Y 2015-16 and accordingly made the declaration in the prescribed form. The declaration made by the Petitioner was duly accepted and the competent authority prescribed under the VSVS i.e., PCIT (15), Delhi issued the certificate in Form-5 on 27.05.2021. Hence, the pending demand for the A.Y 2015-16 was duly settled by the Petitioner and duly accepted by the Respondent. The copy of the requisite forms i.e., Form no.1, 2,3,4 and 5 are collectively enclosed as Annexure-P4(Colly).
- 2.5 The Petitioner accordingly filed an application on 09.06.2023 before the Respondent for the release of its jewellery and cash seized during the course of search proceedings in view of the fact that no outstanding demand subsist/exist in the case of the Petitioner. The Petitioner besides filing the aforesaid representation, despite being regularly/personally following the matter, filed various reminders dated 31.10.2023, 11.05.2024,

07.04.2025 before the Respondent thereby requesting for the release of its jewellery. The copy of the said application, reminders are collectively enclosed as **Annexure-P5 (Colly).**

- 2.6 Despite the above, no heed is being given to the request of the Petitioner and therefore the Petitioner is filing this petition for release of the jewellery seized before this Hon'ble High Court. It is submitted that the actions of the Respondents in now retaining the jewellery is clearly in violation of the first proviso to section 132(1)(iii) and third proviso to section 132(1)(v) of the Income Tax Act.
- 2.7 Since the request of the Petitioner has fallen in the deaf ears of the Respondent, the Petitioner is constrained to file the present petition before this Hon'ble High Court.
3. The case of the Petitioner is that in this case, the Respondent does not have the valid jurisdiction to retain the jewellery items of the Petitioner. In this case, the Respondent has already accepted the declaration made by the Petitioner under the VSVS for the A.Y 2015-16 wherein addition was made and demand was raised. The pending demand of the Petitioner for the A.Y 2015-16 was already settled under Direct Tax Vivad se Vishwas Scheme. No heed, whatsoever, is being given to the various reminder filed by the Petitioner

and personal follow up made by the Petitioner. There is no alternate remedy with the Petitioner against such arbitrary action of the Petitioner in the given case. Hence in these circumstances, the present writ is being preferred.

4. Coming to the legal aspects pertaining to the seizing and releasing of the documents and the asset(s), seized during the course of the search proceedings, before moving further, the relevant provisions are stated herein under:

Quote:

Search and seizure.

132 xxxx

(8) The books of account or other documents seized under sub-section (1) or sub-section (1A) shall not be retained by the authorised officer for a period exceeding thirty days from the date of the order of assessment under section 153A or clause (c) of section 158BC unless the reasons for retaining the same are recorded by him in writing and the approval of the Principal Chief Commissioner or Chief Commissioner, Principal Commissioner or Commissioner, Principal Director General or Director General or Principal Director or Director for such retention is obtained :

Provided that the Principal Chief Commissioner or Chief Commissioner, Principal Commissioner or Commissioner, Principal Director General or Director General or Principal Director or Director shall not authorise the retention of the books of account and other documents for a period exceeding thirty days after all the proceedings under the Indian Income-tax Act, 1922 (11 of 1922), or this Act in respect of the years for which the books of account or other documents are relevant are completed.

Unquote:

- 4.1 From the perusal of the above, it shall be clear that department cannot retain the "*books of account or other documents seized under sub-section (1) or sub-section (1A)*", in any case after the period exceeding thirty days after **all** the proceeding under the Income Tax Act "in respect of the year" for which the books of account or other documents are pertains are completed. In this case, the income tax proceedings for the block period pertaining to search period, has been undisputedly completed and therefore the seized assets which in this case is jewellery is required to be released.
- 4.2 From sub-section 8 of section 132, it shall be clear that the same refers to "sub-section (1) or sub-section (1A)" and hence to clear any iota of any doubt it is relevant to refer the said section, which are germane for the present application. The same are reproduced as under:
- Quote:
- 132. (1) xxx**
(the officer so authorised in all cases being hereinafter referred to as the authorised officer) to –
- (i) xxx
 - (ii) xxx
 - (iia) xxx
 - (iib) xxx
 - (iii) *seize any such books of account, other documents, money, bullion, jewellery or other valuable article or thing found as a result of such search:*
 - (iv) xxx

Unquote:

- 4.3 From the above, it shall be clear that sub-clause (iii) of section 1 of section 132 specifically mentions "jewellery". In other words, provisions of section 132(8) correspond to section 132(1)(iii) which *inter alia* mentions jewellery. Meaning that the department is not authorized to retain the jewellery beyond the period stipulated in section 132(8).
5. Coming back to the factual aspects of the case, it is submitted that after filing the aforesaid application which was followed by reminder the Petitioner has followed up the matter several times with the department, but all in vain. The Petitioner is running from pillar to post to get the jewellery back, but the same is not returned for the reasons best known to the department. The Petitioner is therefore feeling exhausted and harassed. Besides the family sentiments attached to the jewellery, the Petitioner desires the same to be returned to it due to financial constrain which is being lying with the Respondent for almost 10 years now.
6. That in the given facts and circumstances, the Petitioner further places reliance on the following judgments, the ratio of which are squarely applicable in the present case:
 - 6.1 *Praveenbhai Girdhalilal Agarwal vs. PCIT, Ahmedabad*, R/special civil application no. 1856 of 2023;

6.2 *Nayanaben Hasmukhbhai Patel vs. PCIT*[2025], 173
taxmann.com 159.

The copies of the aforesaid case laws are collectively enclosed as Annexure-P6.

7. In view of the aforesaid arbitrary actions of the Respondents, the Petitioner, who has no alternate efficacious remedy, has approached this Hon'ble Court, under Article 226 of the Constitution of India praying for the relief(s) stated in the present petition, on the following grounds which are urged without prejudice to each other. The humble Petitioner has no other *efficacious* remedy except to approach this Honorable Court by invoking the writ jurisdiction.

GROUNDS

RE: THE RESPONDENTS ARE NOT PERMITTED TO DETAIN JEWELRY IN CASE OF THE PETITIONER

(A) Because it is a matter of record that there is no outstanding demand pending in pursuance to the assessment orders passed in case of the present petitioner in pursuance to the search proceedings and hence any further detention of the jewellery is not justified at all in the given facts of the case.

- (B) Because it is stated the demand raised for the A.Y 2015-16 has been already settled and accepted by the Respondent under the VSVS and hence, any further detention of the jewellery is not justified in the given case.
- (C) Because the Petitioner filed application before the Respondent for release of its jewellery and cash seized during the course of search proceedings, however there is no reply from the Respondent, in any manner.
- (D) Because after filing the application, the Petitioner is being regularly/personally following the matter and have thereafter filed various reminders for the release of jewellery, but of no avail.
- (E) Because even after doing everything and running from pillar to post, there is no response from the Respondent in any manner whatsoever. This only depicts the arbitrariness on the part of the Respondent.
- (F) Because in this case, the action of the Respondent in seizing and now retaining the jewellery of the Petitioner is clearly in violation of the first proviso to

section 132(1)(iii) and to section 132(8) of the Income Tax Act.

- (G) Because from the perusal of section 132(8), it shall be clear that department cannot retain the "*books of account or other documents seized under sub-section (1) or sub-section (1A)*", in any case after the period exceeding *thirty days* after **all** the proceeding under the Income Tax Act "in respect of the year" for which the books of account or other documents are pertains completed.
- (H) Because the action of the Respondent in not returning the jewellery items is grossly against the principles of natural justice. It is stated that while in the Constitution of India the expression "*Natural Justice*" is nowhere used, it manifests itself in the Preamble (by stating the objectives to secure justice, liberty, equality to all its citizens and promote fraternity to maintain the unity and integrity of the Nation), Article 14 (by guaranteeing equality before law and equal protection of law within the territory of India), Article 21 (by guaranteeing right to life and liberty as a fundamental right to every person, citizen or foreigner alike) and Article 311 (by ensuring constitutional protection to Civil Servants).

Further Articles 32, 226 and 131 provide constitutional remedies in case of violation of any fundamental right, including principles of natural justice. The importance of the principles of natural justice have been emphasized by the Supreme Court in a number of cases wherein the Courts are consistently taking the view that an Act or a quasi-judicial Act in violation of the principles of natural justice is void or/and of no value" and that breach of natural justice nullifies the order made in breach. In the present case, there is a clear breach of the principles of natural justice.

- (I) Because reliance is also placed on the decision of the Hon'ble Gujarat High Court in the case of *Praveenbhai Girdhalilal Agarwal vs. PCIT, R/Special Civil Application No. 1856 of 2023*. The relevant extracts of the same are as under-

Quote:

8.2.1 *Since, there was no demand pending qua the Petitioner, he send a communication dated 20.04.2021 for the release of the seized gold. It appears that, since, the concerned Assessing Officer had not made any addition, so far as Sheel Sangam Jewellers and Siya Ram Jewels are concerned, the concerned Respondent-authorities released the gold, weighing 619.99 grams, out of the total seized gold and the same was handed over to the petitioner. However, the remaining seized gold, weighing 100.350 grams, was not released, on the ground that there was an addition made in the hands of the sending party, i.e. M/s. Anant Jewellers. Thereafter, the order of assessment, alongwith the demand notice, came to be passed on 03.06.2021 in the case of M/s. Anant Jewellers*

8.5 Bearing in mind the aforesaid provisions of the Act, if, the facts of the case on hand areexamined, admittedly, in the case of the petitioner, there is no demand remains outstanding orpending, for any of the liabilities referred to in the aforesaid provisions for any assessment year,after giving effect to the order of the Appellate Authority dated 25.02.2021. Therefore, merely,because, some demand is pending qua M/s. Anant Jewellers, it is not open to theRespondent-authorities to continue to withhold the gold, weighing 100.350 grams, which is of theownership of the petitioner.

xxxxx

9.Resultantly, this petition is ALLOWED. The Respondent-authorities, more particularly, Respondent No.1 is DIRECTED to grant approval for release of the remaining seized gold, weighing 100.350 grams, in favour of the petitioner, at the earliest. Rule is made absolute, accordingly. Direct service is permitted" [Emphasis Supplied]

- (J) Because reliance is also placed on the decision of Hon'ble Gujarat High Court in the case of *Nayanaben Hasmukh bhai Patel vs. Principal Commissioner of Income Tax, 2025, 173 taxmann.com 159*. The relevant extracts of the same is being reproduced as under:

Quote:

17. Learned advocate Mr. Vijay Patel also referred to and relied upon the provisions of section 132B of the Act which provides for application of seized assets to submit that jewellery seized under section 132 of the Act is required to be released as there is no outstanding liability for A.Y. 2014-15 to be paid by the petitioner no.3. Reliance was also placed on sub-section(3) of section 132B of the Act to submit that seized jewellery ought to have been released forthwith after liability for the assessment year in question has been discharged. It was therefore, submitted that after payment of penalty by petitioner no.3 on 9.11.2022, respondents could not have retained jewellery contrary to the provisions of the Act

xxxxx

22. On perusal of the above provision, it is clear that the respondent is required to release jewellery amounting to Rs.16,33,008/- which is retained by order dated 12.11.2024 in absence of any outstanding liability to be paid by petitioner no.3 regarding Assessment Year 2014-2015 and therefore, such jewellery could not have been retained for recovery of any outstanding demand for any subsequent assessment years of the petitioner no.3. Retention of jewellery is therefore, without any authority and jurisdiction and is required to be released forthwith in favour of petitioner no.2"

[Emphasis Supplied]

Unquote:

- (K) Because considering the provisions of Section 132B of the Act as well as the observations made by the Division Bench of the High Court in the above cases, no appeal etc is being pending before any forum and the matter has attained finality, there is no plausible reason for the revenue to retain the jewellery of the Petitioner in the given facts of the case.

RE: THE FACTS OF THE PRESENT CASE IS FIT FOR EXERCISING THE WRIT JURISDICTION

- (L) Because it is a trite law that the High Court can exercise the writ jurisdiction under article 226 and writ of mandamus can be issued giving direction to the public authority of the Government which either fails to discharge statutory obligation or wrongfully exercises the public duties conferred upon it under the Statute or even when such discretion is exercised *mala fide* or on irrelevant consideration or ignoring the

relevant consideration, such writ can be exercised for compelling the performance of a lawful duty in a lawful manner.

- (M) Because in the writ remedy has been provided under the Constitution for upholding the rights and liberties of the people. The Constitution has made the High Courts as the trustees of high powers of the people's rights. The provisions are intended to afford to all a speedy and inexpensive remedy for the enforcement of their fundamental and other legal rights. These provisions have sustained the doctrine of rule of law on which our democratic way of life is founded
- (N) Because it is a trite law that before an applicant could get a writ of mandamus or an order in the nature of mandamus, he has to satisfy the court that the said conditions are fulfilled i.e. (a) The applicant has a legal right, (b) The opposite party has a legal duty, (c) The application is made in good faith, (d) The applicant has no other alternative remedy, and (e) The opposite party has refused relief. All the said condition are being fulfilled in the present case of the Petitioner.

8. The Petitioner has no other efficacious remedy against the impugned illegal action of the Respondents. The Petitioner submits that the relief as prayed hereinafter if granted will be complete, effectual and meet the ends of justice.
9. The Petitioner has not filed any other petition before this Hon'ble Court or the Hon'ble Supreme Court of India or any other petition in respect of the subject matter of this petition. The details of the earlier writ petition filed by the Petitioner and the order in respect thereof is already enclosed with the petition.
10. This Petition is made bonafide and in the interest of justice.

PRAYER

In view of the above circumstances, it is most respectfully prayed before this Hon'ble Court to issue:

- a) That this Hon'ble High Court be pleased to give directions to the Respondents to immediately release the jewellery items seized pertaining/belonging to the petitioner, in the favour of petitioner of Rs. 43,96,417/- grossly weighing at 1246.48 grams and the net weight being 1165.61 grams, valued by the Respondents/-(as per the valuation report dated 22.04.2015 of the department valuer) as per the details mentioned in Annexure P-1;

- b) That this Hon'ble High Court be pleased to give directions to the Respondents to immediately release the cash amounting to Rs. 3.5 lacs which was seized during the course of the search and seizure proceedings in the case of the Petitioner alongwith the applicable interest;
- c) Such other order or orders as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case.

AND FOR WHICH ACT OF KINDNESS THE PETITIONER AS IN DUTY BOUND SHALL EVER PRAY.

Through



RUCHESH SINHA & Dr. RAKESH KUMAR
SRA LEX
(Advocates for the Petitioner)
Block-I, 39, Jangpura Extension
New Delhi-110014
P. No. 011-45751787

Email: communication@sralexlawfirm.com

PLACE: NEW DELHI
DATE: 22.07.2025

IN THE HIGH COURT OF DELHI AT NEW DELHI

W.P(C) NO _____ OF 2025

IN THE MATTER OF:

BHAWNA BABBAR

.... PETITIONER

VERSUS

ASSISTANT COMMISSIONER OF INCOME TAX

WARD 72(1), DELHI

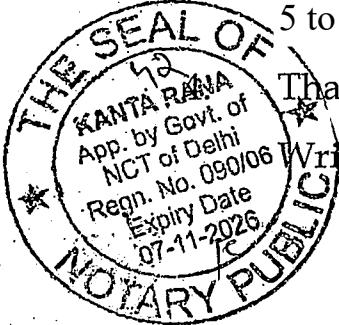
.... RESPONDENT

AFFIDAVIT IN SUPPORT OF THE WRIT PETITION

Affidavit of Ms. Bhawna Babbar, D/o Late Shri Kundan Lal Chawla, aged about 66 Years, R/o Ba-324, Tagore Garden, New Delhi-110027 , do hereby solemnly affirm and state as under:

1. That I am the above-named Petitioner and I am conversant with the facts of the case and fully competent to depose about the same.
2. That the contents of the accompanying writ petition under Article 226 of the Constitution of India and been drafted by my counsel as per my instructions and facts and contents of the writ petition have been read over to me in the language understood by me.
3. That the contents of the "List of Dates and Synopsis" at page 5 to 8. are true and correct to my knowledge.

That the factual averments made Para 1 to Para 1 to 10 the Writ Petition are true and correct to my knowledge.



5. That the legal averments made in the Para to...., and paragraphs titled "Grounds" and "Prayer" are based on the legal advice provided to me.
6. That the above averments are true and correct to the best of my knowledge and nothing has been concealed therefrom.



DEPONENT

VERIFICATION

I, the above-named deponent do hereby verify that the contents of above affidavit from paras 1 to 6 are true and correct to the best of my knowledge and nothing has been concealed there from.

Verified today the 14th day of July, 2025 at New Delhi.

*In person
I identified the deponent who
has signed in my presence*



DEPONENT



Address No.

379983831371

SOLEMNLY SWEARN BEFORE ME READ
OVER & EXPLAINED TO THE DÉPONENT
ADMITTED TO BE CORRECT,

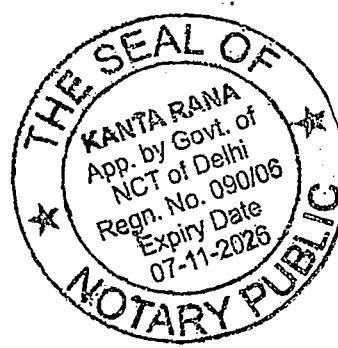
ATTESTED

14
Notary Public Delhi

KANTA RANA
E. No D/395/88 Notary/Advocate
Ch. No 408A, Lawyers Chamber
Dwarka Court New Delhi-110075

Entry No. 42 Notary Public

14 JUL 2025



ANNEXURE -1

पंचनामा
PANCHNAMA
 (To be prepared in quadruplicate)

(A) Warrant in the case of

Smt. Bhawna Babbar

(B) Warrant to search

(Details & Ownership of place of search)
Telephone NumbersLokker No. 323, Connaught
Bank, SDA Branch, New
Delhi

(C) (A) and (B) stated to be assessed by

(A)

(B)

(D) Search Party consisting of:-

प्राधिकृत अधिकारी / AUTHORISED OFFICERSनाम/Name

1. Sh. Gaurav Pindur

पूर्ण पदनाम/Full Designation

DDIT (Inv)

2.....

.....

3.....

.....

4.....

.....

5.....

.....

अन्य कार्मिक जिन्होंने प्राधिकृत अधिकारियों की सहायता कीOther officials who assisted the authorised officers

6. Sh. Piyushanjan

TTI

7. Sh. P. K. Sahu

TTI

8.....

.....

9.....

.....

10.....

.....

11.....

.....

(E) पंचों का नाम तथा पूर्ण पता: Name & Complete address of Panchas :

1. Sh. S. K. Kaempf
S/o Late Sh. Hardayal Singh
Senior manager
Gandra Bank, SDA
New Delhi

2. Sh. Puneet Chawla
S/o Ramesh K. Chawla
OFFICER
Gandra Bank, SDA
New Delhi

On being called by Shri/Smt/Ms Gaurav Pindur, D.D.T
 on... 22.4.15 at.... 11.02 A.M./P.M., we, the above named Panchas, presented ourselves at the above place of search. The Authorised Officer showed the warrant of authorization dated 21.4.15 issued under section 132 of the Income-tax Act, 1961/137A of the W.T. Act, 1957 in the case of (A) above, to search the place mentioned at (B) above and duly signed and bearing the seal of the Director General of Income-tax(Inv.) Director of Income-tax(Inv.) W-6 to Shri/Smt/Ms. Bawra Babbar who was present in the said place at the time and who after reading the said authorisation/after the authorisation was explained in local language viz. HINJENG by Shri/Smt/Ms. Gaurav Pindur
D.D.T signed it, in our presence and along with us in token of having persued the same.

2. As today's search was in continuance of the proceedings on we, along with the aforesaid authorized officers, before the commencement of proceedings today inspected the seals which had been placed on that date and found them to be intact/tampered with as narrated in the enclosure.
3. The above mentioned search party offered themselves for personal search before commencing the search, which was taken/declined.
4. A search of the above mentioned place was carried out by the said party in our presence in an orderly manner without hurting the sentiments of any of the occupants of the premises. Nothing untoward/the events narrated in the enclosure, happened in the course of the search.

5. In the course of the search:

(a) The following were found and seized :

(i) Books of account and documents as per inventory in annexure 'A' (R.S.) (Nil.....sheets)

(ii) Bullion i.e. gold, silver etc. as per annexure 'B' (Nil.....sheets)(seized items are indicated in the annexure).

(iii) Cash as per annexure 'C' (One.....sheets) (seized cash is indicated in the annexure).

Amount found = 5,42,800/-
Amount released = 1,92,980/-
Seized = 3,50,000/-

(iv) Jewellery, ornaments etc. which have been inventorised for each place from where recovered, as per annexure 'J' (.....4.....sheets)
 (seized jewellery is indicated in the annexure).

Jewellery found = 47,83,228
 Jewellery recovered = 33,82,361

(v) Silver articles and silver ware as per annexure 'S'
 (.....N/L sheets)

(vi) Other valuables, locker keys, FDRs etc. as per annexure 'O'
 (.....N/L sheets)

Jewellery seized = 43,36,417 / N/L

(b) The following were found but not seized :

- (i) Books of account and documents as per Annexure-1. Marks of identification were placed on these and the specimen of the marks and the pages where these have been placed are shown in the inventory prepared.
- (ii) The other valuable articles or things (including money) and stock as per annexure 2, 3(Separate inventories of jewellery, ornaments, silverware etc. were prepared for items found in different places or claimed to be belonging of different person).

6. In the course of the search the authorised officer Shri/Smt./Ms. Gaurav,
Pandit, D.N.T (I.M.) recorded the statement(s) of
 Shri/Smt./Ms. Bhanu Pathak on solemn affirmation/oath, in our presence. No coercion, threat, inducement, promise or other influence was brought to bear on the above deponent. The statement was read over/explained in the local language viz HIN/ENG to the deponent who signed the statement in token of having understood its contents and of agreeing that it has been correctly recorded. The deponent has made a statement under Explanation 5 to Section 271 (1) (c) of I.T. Act/18 (1) (c) of W.T. Act about unaccounted assets and income of Rs.

7. The following other important persons were present in the place of search and either took an active part in or helped in the search proceedings:

नाम एवं पता/Name & address

सम्बन्ध/Relationship



8. The search commenced on 22.4.15 at 11:02 A.M./P.M. The proceedings were closed on 22.4.15 at 06:45 A.M./P.M. as finally concluded/as temporarily concluded for the day to be commenced subsequently for which purpose seals were placed on the entire place/on
.....in our presence.

9. An order under section 132(3) of the I.T. Act, 1961 in respect of the sealed premises/lockers/Almirah/ any other (specify)..... was served on Shri/Smt./Ms. by the said authorised officer.

10. Before leaving the above mentioned place of search, the entire search party again offered themselves for personal search which was taken/declined. The above panchnama has been read by us/explained to us in local language viz, HIN/ENHby Shri/Smt./Ms. Gaurav Pundir, DD/F..... and it is certified that it has been correctly recorded

PANCHAS

1..... 22/04/15
.....

2..... Chawla
22/04/15
.....

Signature of the

Authorised Officer

नाम /Name: गौरव पुण्डीर /GAURAV PUNDIR
आयकर उप निदेशक (अन्वे.)
Dy. Director of Income Tax (Inv.)
फ्लॉट-6 (1), कमरा नं.-261ए/Unit-6 (1), Room No.-261A
पदनाम/Designation: ITAT Centre, Jhandewalan Extn., New Delhi-55

Signature of the person receiving

the copy of Panchnama

नाम / Name: BHAVINA BABBAR

Position in/

Relationship to at 'A' :

दिनांक/Date: 22.4.15.

Copy recd along with
measures and lockers key.
22.4.15

दिनांक/Date:



मोहर/SEAL

PANCHNAMA
(To be prepared in quadruplicate)

(A) Warrant in the case of Smt. Bhawna Babbar

(B) Warrant to search Locker No. 323, Canara

(Details & Ownership of place of search) Bank, SDA Branch,

Telephone Numbers New Delhi

(C) (A) and (8) stated to be assessed by (A)

(B)

(D) Search Party consisting of:-

AUTHORISED OFFICERS

Name	Full Designation
1. ...Sh. Gaurav PundirDDIT (Inv).....
2.
3.
4.
5.

Other officials who assisted the authorized officers

6. ...Sh. Priya Ranjan.....ITI.....
7. ...Sh. J.K. Sahu.....ITI.....
8.

9.
10.
11.

(E) Name & Complete address of Panchas :

1. Sh. S.K. Kashyap	2. Sh. Puneet Churiwal
S/o Late Sh. Hardayal Singh	S/o Ramesh Kr. Churiwal
Senior Manager	Officer
Canara Bank SDA	Canara Bank, SDA
New Delhi	New Delhi

On being called by shri/Smt/Ms. Gaurav Pundir, DDIT on 22.4.15 at 11:02 AM/PM, we, the above named Panchas, presented ourselves at the above place of search. The Authorised Officer showed the warrant of authorization dated 21.4.15 issued under section 132 of the Income-tax Act,1961/137A of the W.T. Act, 1957 in the case of (A) above, to search the place mentioned at (B) above and duly signed and bearing the seal of the Director General of Income tax (Inv.)/ Director of Income tax (Inv.) 4-6 to Shri/Smt./Ms. Bhawna Babbar who was present in the said place at the time and who after reading the said authorization /after the authorization was explained in local language viz. HIN/ENG by Shri/Smt./Ms. Gaurav Pundir

DDIT signed it, in our presence an lo nee s in token of having perusedthe same.

2. As today's search as in continuance of the proceedings on we, along with the aforesaid authorized officers, before the commencement ofproceedings today inspected the seals which had been placed on that date and found themto be intact/tampered with as narrated inthe enclosure.

3.The above mentioned search party offered themselves for personal search beforecommencing the search, which was taken/declined.

4.A search of the above mentioned place was carried out by the said party in ourpresence in an orderly manner without hurting the sentiments of any of the occupants ofthe premises. Nothing untoward/ the events narrated in the enclosure , happened in thecourse of the search.

5. Inthe course of the search:

(a) The following were found and seized :

- (i) Books of account and documents as per inventory in annexure 'A' (.....NIL..... Sheets)
- (ii) Bullion i.e. gold, silver etc. as ae annexure 'B' (.....NIL..... Sheets)(seized items are indicated in the annexure)
- (iii) Cash as per annexure 'C' (.....One..... Sheets)(seized cash isindicated in the annexure).
- (iv) Jewellery, ornaments etc. which have been inventorised for each place from where recovered, as per annexure' (...4... sheets) (seized Jewellery is indicated in the annexure).
- (v) Silver articles and silver ware as per annexure 'S' (.....NIL..... Sheets)
- (vi) Other valuables, locker keys, FDRs etc. as per annexure 'O'(.....NIL..... Sheets)

(b) The Following were found but not seized:

- (i) Books of account and documents as per Annexure-1. Marks ofidentification were placed on these and the specimen of the marks and thepages where these have been placed are shown inthe inventory prepared.

(ii) The other valuable articles or things (including money) and stock as per annexure 2, 3 (Separate inventories of jewellery, ornaments, silver ware etc. were prepared for items found in different places or claimed to be belonging of different person).

6. In the course of the search the authorised officer Shri/Smt./Ms. Gaurav Pundir, DDIT (inv) recorded the statement(s) of Shri/Smt./Ms. Bhawana Babbar on solemn affirmation/oath, in our presence. No coercion, threat, inducement, promise or other influence was brought to bear on the above deponent. The statement was read over/explained in the local language viz Hin/Eng to the deponent who signed the statement in token of having understood its contents and of agreeing that it has been correctly recorded. The deponent has made a statement under Explanation 5 to Section 271 (1) (c) of I.T. Act/18 (1) (c) of W.T. Act about unaccounted assets and income of Rs

7. The following other important persons were present in the place of search and either took an active part in or helped in the search proceedings:

Name & address

Relationship

.....
.....
.....

8. The search commenced on 22.04.15 at 11:02 AM/PM. The proceedings were closed on 22.4.15 at 06:45 at AM/PM as finally concluded/astemporarilyconcluded for the day to be commenced subsequently for which purpose seals were placed on the entire place/on in our presence.

9. An order under section 132 (3) of the I.T. Act, 1961in respect of the sealedpremises/lockers/Almirah/ any other (Specify)
..... Wasserved on Shri/Smt./Ms.
..... by the saidauthorized officer.

10. Before leaving the above-mentioned place of search, the entire search party againoffered themselves for personal search which was taken/declined. The above panchnama has been read by us/explained to us in local language viz, HIN/ENG byShri/Smt./Ms. Gaurav Pundir, DDIT and itis certified that it has been correctly recorded

PANCHAS

1..... 2.....

.....

Signature of the
Authorised Officer

Signature of the person receiving
the copy of Panchnama

Name: Gaurav Pundir

Name: Bhawna Babbar

Dy. Director of Income Tax (Inv.)

Unit -6 (1) Room No. 261A, Position in/

E-2, ARA Centre, Jhandewalan Extn.

New Delhi-55

Relationship to at 'A':

Designation:

Date

SEAL

Date: 22.4.15.

निर्धारण अधिकारी की प्रति

अनुलग्नक 'सी' पृष्ठ

तलाशी / सर्वेक्षण की तिथि 22.4.15.

प्राप्त एवं जब्त की गई नकदी की सूचीINVENTORY OF CASH FOUND AND SEIZED

तलाशी / सर्वेक्षण के दौरान मैसेस / श्री / श्रीमती *Rishona Rattal*
 के मामले में *LOCKER NO. 323, Concord Bank, 30A, New Delhi* स्थान से प्राप्त / जब्त की गई नकदी की सूची

क्र.सं.	मूल्यवर्ग	पैकेट की संख्या	राशि
1	1000	401	4 0 1 0 0 0
2	500	293	1 4 1 5 0 0
3	100	2	2 0 0
4	50	2	1 0 0

Cash found = 542800

(Rupees five lac forty two thousand eight hundred only)

Cash released = 192800

Cash seized = 350000

(Rupees one lakh ninety thousand only)

Received back Rs. 192800/-

Amount 22/04/15

22/4/15

पंचों के हस्ताक्षर

(केवल तलाशी के मामले में)

1 *Suraj 22/4/2015*2 *Chhunwal 22/4/15*

तलाशी / सर्वेक्षण के लिए

प्राधिकृत अधिकारियों के हस्ताक्षर

नियम पुस्तकालय सहित PUNDIR

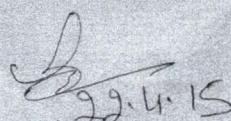
आयकर उप निवेशक (अन्वे.)

Dy. Director of Income Tax (Inv.)

फॉर्म-6-(1), कम्प्ल. नं. 3613, Unit 6, (1), Room No. 201A

ई-2, एआरए सेन्टर, झांडवालान एक्स्ट्रा, नई दिल्ली-55

E-2, ARA Centre, Jhandewalan Extn., New Delhi-55

पक्षकार के हस्ताक्षर
(नाम एवं प्राप्तिसहित)

22.4.15

Assessing Officer Copy.

Annexure 'C' _____ Page _____

Date of search/survey: - 22-04-2015

INVENTORY OF CASH FOUND AND SEIZED

List of cash recovered/seized from locker no 323, Canara Bank, SDM, New Delhi during search/survey in the case of M/s/Shri/Smt. Bhawna Babbar.

Sr. No.	Denomination.	Number of packets	Amount								
1	1000	401				4	0	1	0	0	0
2	500	283				1	4	1	5	0	0
3	100	2							2	0	0
4	50	2							1	0	0
	Cash Found					5	4	2	8	0	0
(Rupees Five Lac Forty Two Thousand Eight Hundred Only)											
	Cash released						1	9	2	8	0

	Cash Seized					3	5	0	0	0	0
(Rupee Three Lac Fifty Thousand Only)											
	Received back	Rs. 192800/-									
		Sd/- 22.4.15									

Panch's Signature

(Only in case of Search)

1. _____

2. _____

Signature of officers

authorised for search/survey.

(with name & Designation)

1. _____ Signature of the party

2. _____ (with name and status)

Assessing Officer Copy.

Annexure 'O' _____ Page ____1____

Date of search/survey: -.....

**LIST / INVENTORY OF OTHER VALUABLES, LOCKERS
KEY'S, FDR'S ETC. FOUND AND SEIZED /IMPOUNDED**

In the case of M/s/Shri/Smt. Rakesh Babbar, Bhavana Babbar at C-1/9 Safdarjung Development Area, Delhi at _____ specified place where _____ goods were received the claimant _____.

Sr. No.	Description of items.	Gross Weight	Approximate Weight/Net Weight	Amount		
1	One Locker Key					
	Locker No. 323		Q-1			
	At Canara Bank					
	SDA Branch					
	New Delhi-110019					

Panch's Signature

(Only in case of Search)

1. Ram Udgari Paswan

2. 11-3-15

Signature of officers

authorised for search/survey.

(with name & Designation)

1. _____

Signature of the party

2. _____

(with name and status)

VARUN JAIN

Government Registered Valuer

H.No. 10, New Friends Colony, Model Town, PANIPAT

Director :- M/s. J.V. Jewellers Pvt. Ltd.

R-98, Insaar Bazar, Near Red Light Chowk, Panipat-132103

S. No.

72

REPORT OF VALUATION OF JEWELLERY

1. Purpose for which valuation is made Sec 132 A of INCOME TAX ACT
 2. Date as on which valuation is made 22-04-2015
 3. Name of the owner(s) of the Jewellery MRS. PRAJWALI GUPTA
 Address Lower Rd No 322, Faridabad, C-10, Community Centre, SDA, DELHI
 4. If the asset is under joint ownership, co-ownership _____
 5. Authorised Officer M.R. GAURAV PUNDIR (F.R.S.) ADIT - 132103-6 DELHI

S. No.	Metal Used	5 DESCRIPTION	6 Gross Weight (in gms.)	7 Approx Net Weight (in gms.)	8 Weight of Stones	9 Value of Stones in ₹	10 Value of Metal in ₹	11 Total Value in ₹
1	Gold	22-ct Gold - 8pu	115.260	112.740	-	-	293777	293777
2	Gold	18-ct - 1pu	30.450	30.450	-	-	51792-	51792-
3	Gold	Mix items - 8pu	342.10	31.100	1	-	70534-	70534-
4	Gold	Dia Brooch - 1pu	81.1-0	78.730	0.86	125750-	111799-	327519-
5	Gold	Mix items - 7pu	42.300	42.2-0	-	-	9592-	95926-
6	Gold	Kadu - 2pu	67.250	64.450	-	-	163827-	163827-
7	Gold	Pure Gold coins - 12pu	105.000	105.000	-	-	283500-	283500-
8	Gold	Gold Girni - 2pu	15.910	15.910	-	-	410075-	410075-
9	Gold	Mix items - 12pu	55.580	54.270	-	-	117136-	117136-
10	Gold	Mix Mix items - 15pu	124.050	123.570	0.75	178175-	300275-	478450-
11	Gold	Bangles - 6pu	65.920	65.920	-	-	167304	167304
12	Gold	Pink & Green A	21.080	21.080	-	-	47809-	47809
13	Gold	Dia & Stone Stud. Pcs 7pu	141.620	38.610	0.25	13200-	73822-	107022-
Total			16 →	785.060			16 →	22,71,311

Total Value (in words)

Received back items mentioned

in S.No. 3, 5, 6, 9, 12, 17, 18, 20, 21,
23, 25, 26, 28, 29, 30, 32, 40,
41, 42, 43, 45, 46, and 47.

12. I hereby declare that
 (a) the information furnished above is true and correct to the best of my knowledge and belief.
 (b) I have no direct or indirect interest in the jewellery valued.
 (c) I have personally inspected the jewellery.
 (d) I have not been convicted of any offence and sentenced to a term or imprisonment.
 (e) I have not been found guilty of misconduct in my professional capacity.

Date 22-04-2015Place DELHIWitness 1. J. P. Singh Party 22/04/2015Gaurav
22/04/15

Authorised Officer

आयकर उप निदेशक (अन्तर्र.)
Dy. Director of Income Tax (Inv.)
यूनिट-6 (1), कमरा नं.-2614/Unit-6 (1), Room No.-2614
ई-2, एआरए सेन्टर, झाँडेवाला एक्स, नई दिल्ली-55
E-2, ARA Centre, Jhandewalan Extn., New Delhi-55Signature of Registered Valuer
No. CC (VARUN JAIN)
2011-12/34AB/10

2011-12/34AB/10

VARUN JAIN

Government Registered Valuer

H.No. 10, New Friends Colony, Model Town, PANIPAT

Director :- M/s. J.V. Jewellers Pvt. Ltd.

R-98, Insaar Bazar, Near Red Light Chowk, Panipat-132103

S. No.

73

REPORT OF VALUATION OF JEWELLERY

1. Purpose for which valuation is made SEC 132 A of INCOME TAX ACT
 2. Date as on which valuation is made 22-04-2015
 3. Name of the owner(s) of the Jewellery MRS. BHAWNA BABBAR
 Address LOCKER NO 323 CANADA BANK, C-10, COMMUNITY CENTRE, SDA DELHI
 4. If the asset is under joint ownership, co-ownership _____
 5. Authorised Officer MR. GANESH PUNDIR (I.R.C.) SDIT - UNIT-6, DELHI

S. No.	Metal Used	5 DESCRIPTION	6 Gross Weight (in gms.)	7 Approx Net Weight (in gms.)	8 Weight of Stones	9 Value of Stones in ₹	10 Value of Metal in ₹	11 Total Value in ₹
14	Gold	Dia D.Gem - 3 psc	27.100	26.490	3.00 ct	61200-	64370-	125570-
15	Gold	Dia Psc (Orange) - 3 psc	56.490	57.140	3.51 ct	31590-	42500-	741090-
16	Gold	Dia Psc - 3 psc	20.670	19.890	2.89 ct	216680-	48332-	95012-
17	Gold	Plain Pundir Locket - 5 psc	20.750	19.350	-	-	461108-	461108-
18	Gold	Top + Cross - 5 psc (Studded)	57.780	58.600	-	-	35478-	35478-
19	Gold	Kada & Chain - 2 psc	75.910	75.110	-	-	173065-	173065-
20	Gold	Locket & Top - 7 psc	32.000	23.820	-	-	52737-	52737-
21	Gold	Dia Pendant - 2 psc	65.790	61.210	22.88 ct	503360	132213-	635573-
22	Gold	Dia Bangle - 1 pc	12.960	12.760	4.00 ct	10,000-	21006-	41006-
23	Gold	Coinoid - 2 psc	27.970	11.070	-	-	23911-	23911-
24	Gold	Dia Heart cut - 3 psc A	49.660	48.260	6.99 ct	76890-	117271-	194161-
25	Gold	Kundan & Pearl Mala - 3 psc	182.990	103.950	-	-	280773-	280773-
26	Gold	Dia Section cut - 7 psc	51.800	45.920	11.13 ct	127085	11585-	248670
Total				118 → 480.260		118 → 2024,456		

Total Value (in words)

Received back items mentioned in S.No -

12. I hereby declare that
 (a) the information furnished above is true and correct to the best of my knowledge and belief.
 (b) I have no direct or indirect interest in the jewellery valued.
 (c) I have personally inspected the jewellery.
 (d) I have not been convicted of any offence and sentenced to a term or imprisonment.
 (e) I have not been found guilty of misconduct in my professional capacity.

- 3, 5, 6, 9, 12, 17, 18, 29, 31, 23, 25, 26, 28,
 29, 30, 32, 40, 41, 42, 43, 45, 46 and 47.

Date 22-04-2015Place DEHLIWitness 1. Jaswant Singh Party. 22-04-2015Witness 2. Ganesh Pundir Party. 22-04-15

Authorised Officer RAV PUNDIR Govt. Approved Valuer
 आयकर उप निदेशक (अ.प.क.उ.)
 Dy. Director of Income Tax (Inv.)
 यूनिट-8 (1), कम्पनी नं. 261A/Unit-8 (1), Room No.-261A
 E-2, एआरए सेंटर, झांडवाला एस., नई दिल्ली-55
 E-2, ARA Centre, Jhandewalan Extn., New Delhi-55

Signature of Registered Valuer
 2011(VARUN JAIN)10

Bhawna Babbar
22-04-15
VARUN JAIN

VARUN JAIN

Government Registered Valuer

H.No. 10, New Friends Colony, Model Town, PANIPAT

Director :- M/s. J.V. Jewellers Pvt. Ltd.

R-98, Insaar Bazar, Near Red Light Chowk, Panipat-132103

S. No.

74

REPORT OF VALUATION OF JEWELLERY

1. Purpose for which valuation is made See 132A of INCOME TAX ACT
 2. Date as on which valuation is made 22-04-2015
 3. Name of the owner(s) of the Jewellery M/s. RIAJWA BAZAR
 Address 104/2 NO 323 CANADA BANK, C-19, COMMUNITY CENTRE, SDA DELHI
 4. If the asset is under joint ownership, co-ownership _____
 5. Authorised Officer MR. GURU PUNDIR (I.R.S.) DDT - UNIT- 6, DELHI

S. No.	Metal Used	DESCRIPTION	5 Gross Weight (in gms.)	6 Approx Net Weight (in gms.)	7 Weight of Stones	8 Value of Stones in ₹	9 Value of Metal in ₹	10 Total Value in ₹
27	Gold	Dia necklace set - 2 psc	83.220	74.770	6.771ct	61215-	186429-	250711-
28	Gold	Chain set - 3 psc	20.260	20.260	-	-	53060-	53060-
29	Gold	Kundan & Pearl necklace - 1 psc	241.0-300	164.180	-	-	373714-	373714-
30	Gold	Tops (Kundan) - 2 psc	16.600	12.470	-	-	87669-	87669-
31	Gold	Dia necklace set - 3 psc	128.840	122.690	29.761ct	372000-	298622-	670622-
32	Gold	Bracelets - 2 psc	65.420	65.420	-	-	173101-	173101-
33	Gold	Dia Bangles - 2 psc	60.240	58.940	6.18ct	81000-	143224-	222224-
34	Gold	Dia Bangles - 2 psc	39.470	37.990	1.48ct	14800-	92315-	107115-
35	Gold	Dia Ring - 6 psc	26.400	25.600	4.01ct	75555-	62208-	137763-
36	Gold	Dia Necklace set - 3 psc	32.950	32.110	4.18ct	66880	78027-	144707-
37	Gold	Dia Tops - 2 psc	4.610	4.210	0.18ct	250000-	10230-	26230-
38	Gold	Dia Tops - 6 psc	16.850	14.870	0.16/1.90	7300-	28104-	35104-
39	Gold	Dia Tops + Earring - 5 psc	16.110	15.500	3.05ct	32270-	37665-	69935-
Total			916	651.160		91 → 2588.688-		

Total Value (in words)

Read back items mentioned in S.No

—3,5,6,9,12,17,18,20,21,23,25,26,28,
29,30,32,40,41,42,43,45,46 and 47

12. I hereby declare that
 (a) the information furnished above is true and correct to the best of my knowledge and belief.
 (b) I have no direct or indirect interest in the jewellery valued.
 (c) I have personally inspected the jewellery.
 (d) I have not been convicted of any offence and sentenced to a term or imprisonment.
 (e) I have not been found guilty of misconduct in my professional capacity.

Date 22-04-2015Place DEHLIWitness 1. Shivendra Singh Party 22/4/2015Witness 2. Chintan Party 22/4/2015Varun
22/4/2015गौरव उपायकर उप निवेशक (अन्वे.)
Dy. Director of Income Tax (Inv.)
युनिट-6 (1), कमरा नं-261ए/Unit-6(1), Room No.-261A
ई-2, ए.आर.ए. सेंटर, झण्डेवालान एक्स., नई दिल्ली-55
E-2, ARA Centre, Jhandewalan Extn., New Delhi-55Signature of Registered Valuer
(VARUN JAIN)
Reg. No. CC/PKL/TECH/VALUER/
2011-12/34AB/10

VARUN JAIN

Government Registered Valuer

H.No. 10, New Friends Colony, Model Town, PANIPAT

Director :- M/s. J.V. Jewellers Pvt. Ltd.

R-98, Insaar Bazar, Near Red Light Chowk, Panipat-132103

S. No.

75

REPORT OF VALUATION OF JEWELLERY

1. Purpose for which valuation is made SEC 132 A of INCOME TAX ACT
 2. Date as on which valuation is made 22-04-2015
 3. Name of the owner(s) of the Jewellery Mrs. BIJALWA BABBAR
 Address LOCKER NO 322, CANAPE BANK, C-10, COMMUNITY CENTRE, SDA, DELHI
 4. If the asset is under joint ownership, co-ownership _____
 5. Authorised Officer MR. GAURAV PUNDIR (I.R.S.) SDIT UNIT-6, DELHI

S. No.	Metal Used	DESCRIPTION	5	6	7	8	9	10	11
			Gross Weight (in gms.)	Approx Net Weight (in gms.)	Weight of Stones	Value of Stones in ₹	Value of Metal in ₹	Total Value in ₹	
(10)	Gold	NECKLACE SET - 2Pcs	126.030	124.450	-	-	275532-	275532-	
(11)	Gold	CHAIN - 5gms	99.380	98.580	-	-	226241-	226241-	
(12)	Gold	Kyabutia & Kanchan Bangle - 1pc	40.310	33.610	-	-	77134-	77134-	
(13)	Gold	Circular Pendant - 1pc	54.390	51.890	-	-	119087-	119087-	
(14)	Gold	Pearl Chain (Crown) - 1pc	5.000	5.000	-	-	13500-	13500-	
(15)	Gold	Kuwan & Laxmi Necklaceset - 2pc	116.660	44.064	-	-	116972-	116972-	
(16)	Gold	P.Cot (Floral Design) - 3pc	33.600	12.890	-	-	29582-	29582-	
(17)	Gold	P.Cot (Floral Design) - 1pc	50.020	13.510	-	-	36477-	36477-	
<i>Total of Slab</i>				2300.450				7783,778-	
<hr/>									
Total									

Total Value (in words) Eighteen SEVEN LAKHS EIGHTY THREE THOUSAND SEVEN HUNDRED SEVEN EIGHTEEN ONLY

12. I hereby declare that

- (a) the information furnished above is true and correct to the best of my knowledge and belief.
- (b) I have no direct or indirect interest in the jewellery valued.
- (c) I have personally inspected the jewellery.
- (d) I have not been convicted of any offence and sentenced to a term or imprisonment.
- (e) I have not been found guilty of misconduct in my professional capacity.

Recd. Back items mentioned in S. No -
*3,5,6,9,12,17,18,20,21,23,25,26,28,29,30,*Date 22-04-2015Place DELHIWitness 1. Shri RAV PUNDIR Party RAV PUNDIRWitness 2. Shri VARUN JAIN Party VARUN JAIN

Govt. Approved Valuer

Signature of Registered Valuer/
20(MARUN JAIN)/10

Auth. Officer RAV PUNDIR
By. Director of Income Tax (Inv.)
Yunit-6 (1), कमरा नं.-261ए/फार्म-6 (1), Room No.-261A
ई-2, एआरए सेंटर, झण्डेवालन एक्स्ट्रा, नई दिल्ली-55
E-2, ARA Centre, Jhandewalan Extn., New Delhi-55

Registration No. CC/PKL/TECH/VALUER/2011-12/34AB/10

Mob.: +91 98120-00099

0180-4006444

VARUN JAIN

Government Registered Valuer

H. No. 10, New Friends Colony, Model Town, PANIPAT

Director :- M/S. JV Jewellers Pvt. Ltd.

R-98, Insaar Bazar, Near Red Light Chowk, Panipat-132103

REPORT OF VALUATION OF JEWELLERY

No. 72

Purpose for which valuation is made Sec 132 A of Income Tax Act

Date as on which valuation is made 22-Mar-2015

Name of the owner (s) of the jewellery Mrs. Bhawna Babbar

Address Locker No. 323, Canara Bank, C-10, Community Centre, SDA, Delhi

If the asset is under joint ownership, co-ownership _____

Authorised Officer Mr. Gaurav Pundir (IRS) DDIT unit 6, Delhi

Sr. No.	Metal Used	5	6	7	8	9	10	11
		Description	Gross Weight (in gms.)	Approx Net Weight (in gms.)	Weight of stones	Value of stones in Rs.	Value of Metal in Rs.	Total Value in Rs.
1	Gold	Canchs 8gm	45.260	112.240	-	-	293777	293777
2	Gold	Chain 1pcs	30.450	30.450	-	-	81392	81392
3	Gold	*** 8gms	31.210	31.100	-	-	70534	70534
4	Gold	**** 1pcs	81.100	78.730	10.86	13575	41799	327549
5	Gold	*** 1pcs	42.300	42.300	-	-	95974	95936
6	Gold	Kade 2pcs	67.250	64.450	-	-	16382	163827
7	Gold	Pure gold coin-12 gm	405.000	106.000	-	-	283500	283500
8	Gold	Gold ginni 2 pcs	15.960	15.960	-	-	40075	40075
9	Gold	*** 12 pcs	55.580	54.270	-	-	117136	117136
10	Gold	** 15 pcs	134.090	123.570	16.39	178125	300275	478450
11	Gold	*** 6pcs	65.920	65.920	-	-	167304	167304
12	Gold	*** Chain A	21080	21.080	-	-	47809	47809
13	Gold	Dia, stone	44120	38.610	1.32	13200	93822	107022

		stud pscip.						
Total		16=	785.040		c/f	227434		
<p>Total Value (in Words)</p> <p>Received back item mentioned in S. No. 3,5,6, 9,12,17,18,20,21,23,25, 26, 28, 29, 30, 32, 40, 41, 42, 43, 45, 46, and 47.</p>								
<p>I hereby declare that</p> <ul style="list-style-type: none"> (a) The information furnished above is true and correct to the best of my knowledge and belief. (b) I have no direct or indirect interest in the jewellery valued. (c) I have personally inspected the jewellery. (d) I have not been convicted of any offence and sentenced to a term or imprisonment. (e) I have not been found guilty of misconduct in my professional capacity. 								
<p>Date 22-04-2015</p>								
<p>Place Delhi</p>								
<p>Witness 1. _____ Party _____ Authorised Officer _____</p>								
<p>Witness 2. _____</p>								

Registration No. CC/PKL/TECH/VALUER/2011-12/34AB/10

Mob.: +91 98120-00099

0180-4006444

VARUN JAIN

Government Registered Valuer

H. No. 10, New Friends Colony, Model Town, PANIPAT

Director :- M/S. JV Jewellers Pvt. Ltd.

R-98, Insaar Bazar, Near Red Light Chowk, Panipat-132103

REPORT OF VALUATION OF JEWELLERY

No. 73

Purpose for which valuation is made Sec 132 A of Income Tax Act

Date as on which valuation is made 22-04-2015

Name of the owner (s) of the jewellery Mrs. Bhawna Babbar

Address Locker No. 323, Canara Bank, C-10, Community Centre, SDA, Delhi

If the asset is under joint ownership, co-ownership _____

Authorised Officer Mr. Gaurav Pundir (IRS) DDIT unit 6, Delhi

Sr. No.	Metal Used	5	6	7	8	9	10	11
		Description	Gross Weight (in gms.)	Approx Net Weight (in gms.)	Weight of stones	Value of stones in Rs.	Value of Metal in Rs.	Total Value in Rs.
14	Gold	Dia D. Set -3 pcs	27.100	26.490	3.06 ct	61200	64370	125570
15	Gold	Dia P.set- 3Pcs	54.490	17.490	3.51 ct.	3.590	42500	74090
16	Gold	Dia P. set - 3pc	20.670	19.890	2.69 ct.	46680	48332	95012
17	Gold	**** 5 pcs	20.750	19.350	-	-	44408	44408
18	Gold	Tops+bracelet 5pcs	57.380	14.600	-	-	39476	35478
19	Gold	Kada , chain -2 pcs	75.410	75.410	-	-	173065	173065
20	Gold	Locket & tops 7 pcs	32.000	23.820	-	-	52737	52737
21	Gold	Dia, bangle	65.790	61.210	22.88 ct	503360	132213	635573
22	Gold	Dia Braclet 1pc	12.960	12.760	300 ct.	10000	31006	41046
23	Gold	**** 2pc	27.970	11.070	-	-	23911	23911
24	Gold	Dia Nacklec	49.660	48.260	6.99 ct.	76890	117271	194161

		set 2 pcs						
25	Gold	**** set 3 pcs	182.990	103.990	-	-	280773	280773
26	Gold	Dia anklet set 2 pcs	54.800	45.920	14.42 ct.	137085	111585	248670
Total	c/f=	460.260		c/f	2029450			
<p>Total Value (in Words)</p> <p style="text-align: right;">Received back item mentioned in S. No. 3, 5, 6, 9, 12, 17, 18, 20, 21, 23, 25, 26, 28, 29, 30, 32, 40, 41, 42, 43, 45, 46, and 47.</p>								
<p>I hereby declare that</p> <ul style="list-style-type: none"> (a) The information furnished above is true and correct to the best of my knowledge and belief. (b) I have no direct or indirect interest in the jewellery valued. (c) I have personally inspected the jewellery. (d) I have not been convicted of any offence and sentenced to a term or imprisonment. (e) I have not been found guilty of misconduct in my professional capacity. 								
<p>Date 22-04-2015</p>								
<p>Place Delhi</p>								
<p>Witness 1. _____ Party _____ Authorised Officer _____</p>								
<p>Witness 2. _____</p>								

Registration No. CC/PKL/TECH/VALUER/2011-12/34AB/10

Mob.: +91 98120-00099

0180-4006444

VARUN JAIN

Government Registered Valuer

H. No. 10, New Friends Colony, Model Town, PANIPAT

Director :- M/S. JV Jewellers Pvt. Ltd.

R-98, Insaar Bazar, Near Red Light Chowk, Panipat-132103

REPORT OF VALUATION OF JEWELLERY

No. 74

Purpose for which valuation is made Sec 132 A of Income Tax Act

Date as on which valuation is made 22-04-2015

Name of the owner (s) of the jewellery Mrs. Bhawna Babbar

Address Locker No. 323, Canara Bank, C-10, Community Centre, SDA, Delhi

If the asset is under joint ownership, co-ownership _____

Authorised Officer Mr. Gaurav Pundir (IRS) DDIT unit 6, Delhi

Sr. No.	Metal Used	5	6	7	8	9	10	11
		Description	Gross Weight (in gms.)	Approx Net Weight (in gms.)	Weight of stones	Value of stones in Rs.	Value of Metal in Rs.	Total Value in Rs.
27	Gold	Dia Necklec- 3 pcs	83.220	76.770	Dia 6.77 ct	64315	186429	250744
28	Gold	Chain Set-2 Pc	20.260	20.260	-	-	53060	53060
29	Gold	Kundal , Necklace 1Pc	240.300	144.180	-	-	373714	373714
30	Gold	Tops (Kundan) 2pcs	46.600	32.470	-	-	87669	67669
31	Gold	Dia necklace Set-3 pcs	128.840	122.690	Dia 29.76 ct.	372000	298627	670622
32	Gold	Bangles 2Pcs	65.420	65.420	-	-	173101	173101
33	Gold	Dia Bangles -2pcs	60.240	58.940	Dia 6.48 ct.	81000	143224	224224
34	Gold	Dia Bangles -2pcs	39.470	37.990	Dia 1.48 ct.	14800	92315	107115

(e) I have not been found guilty of misconduct in my professional capacity.

Date 22-04-2015

Place Delhi

Witness 1. _____ Party _____ Authorised Officer _____

Witness 2. _____

Registration No. CC/PKL/TECH/VALUER/2011-12/34AB/10

Mob.: +91 98120-00099

0180-4006444

VARUN JAIN

Government Registered Valuer

H. No. 10, New Friends Colony, Model Town, PANIPAT

Director :- M/S. JV Jewellers Pvt. Ltd.

R-98, Insaar Bazar, Near Red Light Chowk, Panipat-132103

REPORT OF VALUATION OF JEWELLERY

No. 75

Purpose for which valuation is made Sec 132 A of Income Tax Act

Date as on which valuation is made 22-04-2015

Name of the owner (s) of the jewellery Mrs. Bhawna Babbar

Address Locker No. 323, Canara Bank, C-10, Community Centre, SDA, Delhi

If the asset is under joint ownership, co-ownership _____

Authorised Officer Mr. Gaurav Pundir (IRS) DDIT unit 6, Delhi

Sr. No.	Metal Used	5	6	7	8	9	10	11
		Description	Gross Weight (in gms.)	Approx Net Weight (in gms.)	Weight of stones	Value of stones in Rs.	Value of Metal in Rs.	Total Value in Rs.
40	Gold	Necklace Set-3 Pcs	126.030	124.450	-	-	275532	275532
41	Gold	Chains- 5Pcs	99.380	98.580	-	-	226241	226241
42	Gold	Mangalsutra + Kangan – 4Pcs	40.310	33.610	-	-	77134	77134
43	Gold	Bangles + Lockets -12 pcs	54.390	51.890	-	-	119087	119087
44	Gold	Gold Coin 1Pc	5.000	9.000	-	-	13500	13500
45	Gold	Necklace -2 pcs	116.660	44.064	-	-	118972	118972
46	Gold	P. Set (Beed Studded)- 3Pcs	33.600	12.890	-	-	29582	29582
47	Gold	P. set Ring	50.000	13.510	-	-	36477	36477
		Total of stock		2300.450				7783778

Total	
Total Value (in Words)	
Received back item mentioned in S. No. 3, 5, 6, 9, 12, 17, 18, 20, 21, 23, 25, 26, 28, 29, 30, 32, 40, 41, 42, 43, 45, 46, and 47.	
I hereby declare that	
(a) The information furnished above is true and correct to the best of my knowledge and belief.	
(b) I have no direct or indirect interest in the jewellery valued.	
(c) I have personally inspected the jewellery.	
(d) I have not been convicted of any offence and sentenced to a term or imprisonment.	
(e) I have not been found guilty of misconduct in my professional capacity.	
Date 22-04-2015	
Place Delhi	
Witness 1. _____ Party _____ Authorised Officer _____	
Witness 2. _____	

EXACT TABULATION OF JEWELLERY ITEMS SEIZZED

S No as per VR	Metal Used	Description	Gross Weight (in gms)	Approx Net Weight (in gms)	Weight of Stones	Value of Stones	Value of Metal	Total Value
1	Gold	Bangles - 8pcs	115.26	113.34	0	0	293777	293777
2	Gold	Chain - 1pcs	30.45	30.45	0	0	81392	81392
4	Gold	Dia Bracelet - 1pcs	81.15	78.73	Dia - 10.86	135750	191799	327549
7	Gold	Pure Gold Coins - 12pcs	105	105	0	0	283500	283500
8	Gold	Gold Ginni - 2pcs	15.96	15.96	0	0	40075	40075
10	Gold	Dia Mix item - 15pcs	134.09	123.57	Dia - 16.35ct	178175	300275	478450
11	Gold	Bangles - 6pcs	65.97	65.97	0	0	167304	167304
13	Gold	Dia & stone stud P Set - 3pcs	44.62	38.61	Dia - 1.32ct	13200	93822	107022
14	Gold	Dia P. Set - 3pcs	27.1	26.49	Dia - 3.06ct	61200	64370	125570
15	Gold	Dia P. Set (moti studded) - 3pcs	54.49	17.49	Dia - 3.51ct	31590	42500	74090
16	Gold	Dia P. Set - 3pcs	20.67	19.89	Dia - 3.89ct	46680	48332	95012
19	Gold	Kada & chain - 3pcs	75.41	75.41	0	0	173065	173065
22	Gold	Dia Bracelet - 1pc	12.96	12.76	Dia - 4.0ct	10000	31006	41006
24	Gold	Dia Necklace Set -3 pcs	49.66	48.26	Dia - 6.99ct	76890	117271	194161

27	Gold	Dia Necklace Set -3 pcs	83.22	76.77	Dia - 6.77ct	64315	186429	250744
31	Gold	Dia Necklace Set -3 pcs	128.84	122.69	Dia - 29.76ct	372000	298622	670622
33	Gold	Dia Bangles -2 pcs	60.24	58.94	Dia - 6.48ct	81000	143224	224224
34	Gold	Dia Bangles -2 pcs	39.47	37.99	Dia - 1.48ct	14800	92315	107115
35	Gold	Dia Rings - 6pcs	26.4	25.6	Dia - 4.01ct	75555	62208	137763
36	Gold	Dia Necklace Set -3 pcs	32.95	32.11	Dia - 4.18ct	66880	78027	144907
37	Gold	Dia Tops - 2pcs	4.61	4.21	Dia (2pcs) - 2ct	250000	10230	260230
38	Gold	Dia Tops - 4pcs	16.85	14.87	Dia - 0.16ct, Pearl - 6.90	7300	28104	35404
39	Gold	Dia Tops + Locket 5pcs	16.11	15.5	Dia - 3.05ct	32270	37665	69935
44	Gold	Pure gold Coin - 1pcs	5	5	0	0	13500	13500
			1246.48	1165.61	0			4396417

ANNEXURE -2**INCOME TAX DEPARTMENT**

Name & Address of the Assessee	Smt. Bhawna Babbar, C-1/9, Safdurjung Development Area, Hauz Khas, New Delhi – 110 016.
PAN/Status	AAGPB7978N/Individual
Assessment Year	2009-10
Previous Year	Ended on 31.03.2009
Circle	Central Circle –2, New Delhi
Whether resident/resident but not ordinarily resident/ Non resident	Resident
Date (s) of hearing	As per note sheet
Date of Order	28/12/2016
Section & Sub-section under which the assessment is made	153A r.w.s. 143(3) of the Income Tax Act, 1961

ORDER u/s 153A r.w.s 143(3) OF THE INCOME TAX ACT, 1961

A search and seizure operation was carried out, u/s 132 of the Income tax Act, 1961, on 10.03.2015 on Appu Ghar Group of cases. The case of the assessee was also covered u/s 132 of the Income Tax Act, 1961. The PAN of the assessee was centralized with Central Circle-2, New Delhi by the Pr. Commissioner of Income Tax, Delhi-24 by virtue of Order passed u/s 127 of the Income Tax Act, 1961 vide F.No. Pr.CIT-24/Centralization/2015-16/1543, dated 17.12.2015. The notice u/s 153A was issued on 19.04.2016. The assessee filed her return of income on 26.10.2016 declaring total income at Rs. 3,33,116/- During the accounting period relevant to the assessment year under consideration, the assessee derived income from salary and income from other sources.

2. Notice u/s 143(2) of the Income Tax Act, 1961 was issued 04.11.2016. Notice u/s 142(1) of the Income Tax Act, 1961 alongwith questionnaire was issued on 04.11.2016. In response to notice u/s 143(2) and questionnaire u/s 142(1) of I.T. Act, 1961 Shri Sanjay Gupta, C.A./A.R. and Sh. Shashi Bhushan Kumar, C.A./A.R. attended the proceedings from time to time with whom the case has been discussed. The reply filed in response to questionnaire and further queries have been perused.

3. After discussion and considering the material placed on records, the assessment is completed on income of Rs. 3,33,116/- as returned.

4. Assessed. Issue notice of demand.

5. This order being passed with the prior approval, under Section 153D of the Income Tax Act, 1961, of Jt. Commissioner of Income Tax, Central Range-1, New Delhi conveyed vide letter F.No. JCIT/C.R.-1/153D Approval/2016-17/1041, Dated 27.12.2016.

(Soumendu Kumar Dash)
Asstt. Commissioner of Income-tax
Central Circle-2, New Delhi

Asstt. Commissioner of Income-tax
Central Circle-2, New Delhi



Copy to: the assessee.

SOUMENDU KUMAR DASH
Asstt. Commissioner of Income Tax
Central Circle-02, New Delhi

NOTICE OF DEMAND

TAX ACT 1961

Status	INDIVIDUAL
PAN	AAGPB7978N

To,

Smt. Bhawna Babbar
 C-1/9, Safdurjung
 Development Area, Huaz
 Khas, New Delhi-110016

- 1 This is to give you notice that for the assessment year **2009-10** a sum of Rs. **NIL** details of which are given on the below has been determined to be payable by you.
- 2 The amount should be paid to the Manager, authorised bank/State Bank of India/Reserve Bank of India at **any Branch** within 30 / days of the service of this notice. The previous approval of the Addl. Commissioner of Income Tax has been obtained for allowing a period of less than 30 days for the payment of the above sum. A challan is enclosed for the purpose of payment.
- 3 If you do not pay the amount within the period specified above, you will be liable to pay simple interest at one percent for every month or part of a month from annum from the date commencing after the end of the period aforesaid in accordance with Section 220(2).
- 4 If you do not pay the amount of the tax within the period specified above, penalty(which may be as much as the amount of tax in arrears) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with section 221.
- 5 If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with Section 222 to 229, 231 and 232 of the Income Tax Act,1961.
- 6 If you intend to appeal against the assessment/fine/penalty, you may present an appeal under Part-A of Chapter XX of the Income Tax Act, 1961, to the **Commissioner of Income Tax (Appeals)-23, New Delhi** within thirty days of receipt of this notice, in Form No. 35 duly stamped and verified as laid down in that form.
- 7 The amount has become due as a result of the order of Deputy Commissioner of Income Tax (Appeals)/Deputy Commissioner of Income Tax/Commissioner of Income Tax(Appeals)/Chief Commissioner or Commissioner of Income Tax under section _____ of the Income Tax Act, 1961. If you intend to appeal against the aforesaid order, you may present an appeal under Part-B of Chapter XX of the said Act to the Income Tax Appellate Tribunal within Sixty days of the receipt of that order, in Form No.36, duly stamped and verified as laid down in that form.

Date.
 Place

28.12.2016
 New Delhi

ACIT C.C.-2 NEW DELHI

SOUMENDU KUMAR DASH
 Asstt. Commissioner of Income T-
 Central Circle 02, New Delhi

**INCOME TAX DEPARTMENT**

Name & Address of the Assessee	Smt. Bhawna Babbar, C-1/9, Safdurjung Development Area, Hauz Khas, New Delhi – 110 016.
PAN/Status	AAGPB7978N/Individual
Assessment Year	2010-11
Previous Year	Ended on 31.03.2010
Circle	Central Circle –2, New Deihi
Whether resident/resident but not ordinarily resident/ Non resident	Resident
Date (s) of hearing	As per note sheet
Date of Order	28/12/2016
Section & Sub-section under which the assessment is made	153A r.w.s. 143(3) of the Income Tax Act, 1961

ORDER u/s 153A r.w.s. 143(3) OF THE INCOME TAX ACT, 1961

A search and seizure operation was carried out, u/s 132 of the Income tax Act, 1961, on 10.03.2015 on Appu Ghar Group of cases. The case of the assessee was also covered u/s 132 of the Income Tax Act, 1961. The PAN of the assessee was centralized with Central Circle-2, New Delhi by the Pr. Commissioner of Income Tax, Delhi-24 by virtue of Order passed u/s 127 of the Income Tax Act, 1961 vide F.No. Pr.CIT-24/Centralization/2015-16/1543, dated 17.12.2015. The notice u/s 153A was issued on 19.04.2016. The assessee filed her return of income on 26.10.2016 declaring total income at Rs. 3,89,102/- During the accounting period relevant to the assessment year under consideration, the assessee derived income from salary and income from other sources.

2. Notice u/s 143(2) of the Income Tax Act, 1961 was issued 04.11.2016. Notice u/s 142(1) of the Income Tax Act, 1961 alongwith questionnaire was issued on 04.11.2016. In response to notice u/s 143(2) and questionnaire u/s 142(1) of I.T. Act, 1961 Shri Sanjay Gupta, C.A./A.R. and Sh. Shashi Bhushan Kumar, C.A./A.R. attended the proceedings from time to time with whom the case has been discussed. The reply filed in response to questionnaire and further queries have been perused.

3. After discussion and considering the material placed on records, the assessment is completed on income of Rs. 3,89,102/- as returned.

4. Assessed. Issue notice of demand.

5. This order being passed with the prior approval, under Section 153D of the Income Tax Act, 1961, of Jt. Commissioner of Income Tax, Central Range-1, New Delhi conveyed vide letter F.No. JCIT/C.R.-1/153D Approval/2016-17/1041, Dated 27.12.2016.

(Soumendu Kumar Dash)
Asstt. Commissioner of Income-tax
Central Circle-2, New Delhi.

Asstt. Commissioner of Income-tax
Central Circle-2, New Delhi

SOUMENDU KUMAR DASH
Asstt. Commissioner of Income Tax
Central Circle-02, New Delhi

Copy to: the assessee.



NOTICE OF DEMAND UNDER SECTION 156 OF THE INCOME TAX ACT 1961

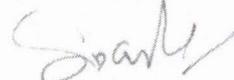
Status	Individual
PAN	AAGPB7978N

To,

Smt. Bhawna Babbar
 C-1/9, Safdurjung
 Development Area, Huaz
 Khas, New Delhi-110016

- 1 This is to give you notice that for the assessment year **2010-11** a sum of Rs. **NIL** details of which are given on the below has been determined to be payable by you.
- 2 The amount should be paid to the Manager, authorised bank/State Bank of India/Reserve Bank of India at **any Branch** within 30 / days of the service of this notice. The previous approval of the Addl. Commissioner of Income Tax has been obtained for allowing a period of less than 30 days for the payment of the above sum. A challan is enclosed for the purpose of payment.
- 3 If you do not pay the amount within the period specified above, you will be liable to pay simple interest at one percent for every month or part of a month from annum from the date commencing after the end of the period aforesaid in accordance with Section 220(2).
- 4 If you do not pay the amount of the tax within the period specified above, penalty(which may be as much as the amount of tax in arrear) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with section 221.
- 5 If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with Section 222 to 229, 231 and 232 of the Income Tax Act,1961.
- 6 If you intend to appeal against the assessment/penalty, you may present an appeal under Part-A of Chapter XX of the Income Tax Act, 1961, to the **Commissioner of Income Tax (Appeals)-23, New Delhi** within thirty days of receipt of this notice, in Form No. 35 duly stamped and verified as laid down in that form.
- 7 The amount has become due as a result of the order of Deputy-Commissioner of Income Tax (Appeals)/Deputy-Commissioner of Income Tax/Commissioner of Income Tax(Appeals)/Chief-Commissioner or Commissioner of Income Tax under section _____ of the Income Tax Act, 1961. If you intend to appeal against the aforesaid order, you may present an appeal under Part-B of Chapter XX of the said Act to the Income Tax Appellate-Tribunal within Sixty days of the receipt of that order, in Form No.36, duly stamped and verified as laid down in that form.

Date. **28.12.2016**
 Place **New Delhi**


ACIT C.C.-02 NEW DELHI

SOUMENDU KUMAR DASH
 Asstt. Commissioner of Income Tax
 Central Circle-02, New Delhi





INCOME TAX DEPARTMENT

Name & Address of the Assessee	Smt. Bhawnah, C-1/9, Safdurjung Development Area, Hauz Khas, New Delhi - 110 016.
PAN/Status	AAGPB7978N/Individual
Assessment Year	2011-12
Previous Year	Ended on 31.03.2011
Circle	Central Circle -2, New Delhi
Whether resident/resident but not ordinarily resident/ Non resident	Resident
Date (s) of hearing	As per note sheet
Date of Order	28/12/2016
Section & Sub-section under which the assessment is made	153A r.w. 143(3) of the Income Tax Act, 1961

ORDER u/s 153A r.w.s. 143(3) OF THE INCOME TAX ACT, 1961

A search and seizure operation was carried out, u/s 132 of the Income tax Act, 1961, on 10.03.2015 on Appu Ghar Group of cases. The case of the assessee was also covered u/s 132 of the Income Tax Act, 1961. The PAN of the assessee was centralized with Central Circle-2, New Delhi by the Pr. Commissioner of Income Tax, Delhi-24 by virtue of Order passed u/s 127 of the Income Tax Act, 1961 vide F.No. Pr.CIT-24/Centralization/2015-16/1543, dated 17.12.2015. The notice u/s 153A was issued on 19.04.2016. The assessee filed her return of income on 26.10.2016 declaring total income at Rs. 4,18,435/- . During the accounting period relevant to the assessment year under consideration, the assessee derived income from salary and income from other sources.

2. Notice u/s 143(2) of the Income Tax Act, 1961 was issued 04.11.2016. Notice u/s 142(1) of the Income Tax Act, 1961 alongwith questionnaire was issued on 04.11.2016. In response to notice u/s 143(2) and questionnaire u/s 142(1) of I.T. Act, 1961 Shri Sanjay Gupta, C.A./A.R. and Sh. Shashi Bhushan Kumar, C.A./A.R. attended the proceedings from time to time with whom the case has been discussed. The reply filed in response to questionnaire and further queries have been perused.

3. After discussion and considering the material placed on records, the assessment is completed on income of Rs. 4,18,435/- as returned.

4. Assessed. Issue notice of demand.

5. This order being passed with the prior approval, under Section 153D of the Income Tax Act, 1961, of Jt. Commissioner of Income Tax, Central Range-1, New Delhi conveyed vide letter F.No. JCIT/C.R.-1/153D Approval/2016-17/1041, Dated 27.12.2016



Copy to: the assessee.

(Soumendu Kumar Dash)
Asstt. Commissioner of Income-tax
Central Circle-2, New Delhi

Asstt. Commissioner of Income-tax
Central Circle-2, New Delhi

SOUMENDU KUMAR DASH
Asstt. Commissioner of Income Tax
Central Circle-02, New Delhi

NOTICE OF DEMAND UNDER SECTION 156 OF THE INCOME TAX ACT 1961

Status	Individual
PAN	AAGPB7978N

To,

Smt. Bhawna Babbar
 C-1/9, Safdurjung
 Development Area, Huaz
 Khas, New Delhi-110016

- 1 This is to give you notice that for the assessment year **2011-12** a sum of Rs. **NIL** details of which are given on the below has been determined to be payable by you.
- 2 The amount should be paid to the Manager, authorised bank/State Bank of India/Reserve Bank of India at **any Branch** within 30 / days of the service of this notice. The previous approval of the Addl. Commissioner of Income Tax has been obtained for allowing a period of less than 30 days for the payment of the above sum. A challan is enclosed for the purpose of payment.
- 3 If you do not pay the amount within the period specified above, you will be liable to pay simple interest at one percent for every month or part of a month from annum from the date commencing after the end of the period aforesaid in accordance with Section 220(2).
- 4 If you do not pay the amount of the tax within the period specified above, penalty(which may be as much as the amount of tax in arrear) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with section 221.
- 5 If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with Section 222 to 229, 231 and 232 of the Income Tax Act, 1961.
- 6 If you intend to appeal against the assessment/penalty, you may present an appeal under Part-A of Chapter XX of the Income Tax Act, 1961, to the **Commissioner of Income Tax (Appeals)-23, New Delhi** within thirty days of receipt of this notice, in Form No. 35 duly stamped and verified as laid down in that form.
- 7 The amount has become due as a result of the order of Deputy Commissioner of Income Tax (Appeals)/Deputy Commissioner of Income Tax/Commissioner of Income Tax(Appeals)/Chief Commissioner or Commissioner of Income Tax under section of the Income Tax Act, 1961. If you intend to appeal against the aforesaid order, you may present an appeal under Part-B of Chapter XX of the said Act to the Income Tax Appellate Tribunal within Sixty days of the receipt of that order, in Form No.36, duly stamped and verified as laid down in that form.

Date.
 Place

28.12.2016
 New Delhi

ACIT C.C.-02 NEW DELHI

SOUMENDU KUMAR DASH
 Asstt. Commissioner of Income Tax
 Central Circle-02, New Delhi





INCOME TAX DEPARTMENT

Name & Address of the Assessee	Smt. Bhawna Babbar, C-1/9, Safdurjung Development Area, Hauz Khas, New Delhi – 110 016.
PAN/Status	AAGPB7978N/Individual
Assessment Year	2012-13
Previous Year	Ended on 31.03.2012
Circle	Central Circle -2, New Delhi
Whether resident/resident but not ordinarily resident/ Non resident	Resident
Date (s) of hearing	As per note sheet
Date of Order	28/12/2016
Section & Sub-section under which the assessment is made	153A r.w.s. 143(3) of the Income Tax Act, 1961

ORDER u/s 153A r.w.s. 143(3) OF THE INCOME TAX ACT, 1961

A search and seizure operation was carried out, u/s 132 of the Income tax Act, 1961, on 10.03.2015 on Appu Ghar Group of cases. The case of the assessee was also covered u/s 132 of the Income Tax Act, 1961. The PAN of the assessee was centralized with Central Circle-2, New Delhi by the Pr. Commissioner of Income Tax, Delhi-24 by virtue of Order passed u/s 127 of the Income Tax Act, 1961 vide F.No. Pr.CIT-24/Centralization/2015-16/1543, dated 17.12.2015. The notice u/s 153A was issued on 19.04.2016. The assessee filed her return of income on 26.10.2016 declaring total income at Rs. 4,80,140/- . During the accounting period relevant to the assessment year under consideration, the assessee derived income from salary and income from other sources.

2. Notice u/s 143(2) of the Income Tax Act, 1961 was issued 04.11.2016. Notice u/s 142(1) of the Income Tax Act, 1961 alongwith questionnaire was issued on 04.11.2016. In response to notice u/s 143(2) and questionnaire u/s 142(1) of I.T. Act, 1961 Shri Sanjay Gupta, C.A./A.R. and Sh. Shashi Bhushan Kumar, C.A./A.R. attended the proceedings from time to time with whom the case has been discussed. The reply filed in response to questionnaire and further queries have been perused.

3. After discussion and considering the material placed on records, the assessment is completed on income of Rs. 4,80,140/- as returned.

4. Assessed. Issue notice of demand.

5. This order being passed with the prior approval, under Section 153D of the Income Tax Act, 1961, of Jt. Commissioner of Income Tax, Central Range-1, New Delhi conveyed vide letter F.No. JCIT/C.R.-1/153D Approval/2016-17/1041, Dated 27.12.2016

(Soumendu Kumar Dash)
Asstt. Commissioner of Income-tax
Central Circle-2, New Delhi

Asstt. Commissioner of Income-tax
Central Circle-2, New Delhi

Copy to: the assessee.



SOUMENDU KUMAR DASH
Asstt. Commissioner of Income Tax
Central Circle-02, New Delhi

NOTICE OF DEMAND UNDER SECTION 156 OF THE INCOME TAX ACT 1961

Status	Individual
PAN	AAGPB7978N

To,

Smt. Bhawna Babbar
 C-1/9, Safdurjung
 Development Area, Huaz
 Khas, New Delhi-110016

- 1 This is to give you notice that for the assessment year **2012-13** a sum of Rs. **NIL** details of which are given on the below has been determined to be payable by you.
- 2 The amount should be paid to the Manager, authorised bank/State Bank of India/Reserve Bank of India at **any Branch** within 30 / days of the service of this notice. The previous approval of the Addl. Commissioner of Income Tax has been obtained for allowing a period of less than 30 days for the payment of the above sum. A challan is enclosed for the purpose of payment.
- 3 If you do not pay the amount within the period specified above, you will be liable to pay simple interest at one percent for every month or part of a month from annum from the date commencing after the end of the period aforesaid in accordance with Section 220(2).
- 4 If you do not pay the amount of the tax within the period specified above, penalty(which may be as much as the amount of tax in arrears) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with section 221.
- 5 If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with Section 222 to 229, 231 and 232 of the Income Tax Act,1961.
- 6 If you intend to appeal against the assessment/fine/penalty, you may present an appeal under Part-A of Chapter XX of the Income Tax Act, 1961, to the **Commissioner of Income Tax (Appeals)-23, New Delhi** within thirty days of receipt of this notice, in Form No. 35 duly stamped and verified as laid down in that form.
- 7 The amount has become due as a result of the order of Deputy Commissioner of Income Tax (Appeals)/Deputy Commissioner of Income Tax/Commissioner of Income Tax(Appeals)/Chief Commissioner or Commissioner of Income Tax under section _____ of the Income Tax Act, 1961. If you intend to appeal against the aforesaid order, you may present an appeal under Part-B of Chapter XX of the said Act to the Income Tax Appellate Tribunal within Sixty days of the receipt of that order, in Form No.36, duly stamped and verified as laid down in that form.

Date.
 Place

28.12.2016
 New Delhi

ACIT C.C.-02 NEW DELHI

SOUMENDU KUMAR DASH
 Asstt. Commissioner of Income Tax
 Central Circle-02, New Delhi



**INCOME TAX DEPARTMENT**

Name & Address of the Assessee	Smt. Bhawna Babbar, C-1/9, Safdurjung Development Area, Hauz Khas, New Delhi – 110 016.
PAN/Status	AAGPB7978N/Individual
Assessment Year	2013-14
Previous Year	Ended on 31.03.2013
Circle	Central Circle -2, New Delhi
Whether resident/resident but not ordinarily resident/ Non resident	Resident
Date (s) of hearing	As per note sheet
Date of Order	28/12/2016
Section & Sub-section under which the assessment is made	153A r.w.s. 143(3) of the Income Tax Act, 1961

ORDER u/s 153A r.w.s. 143(3) OF THE INCOME TAX ACT, 1961

A search and seizure operation was carried out, u/s 132 of the Income tax Act, 1961, on 10.03.2015 on Appu Ghar Group of cases. The case of the assessee was also covered u/s 132 of the Income Tax Act, 1961. The PAN of the assessee was centralized with Central Circle-2, New Delhi by the Pr. Commissioner of Income Tax, Delhi-24 by virtue of Order passed u/s 127 of the Income Tax Act, 1961 vide F.No. Pr.CIT-24/Centralization/2015-16/1543, dated 17.12.2015. The notice u/s 153A was issued on 19.04.2016. The assessee filed her return of income on 26.10.2016 declaring total income at Rs. 4,83,211/- . During the accounting period relevant to the assessment year under consideration, the assessee derived income from salary and income from other sources.

2. Notice u/s 143(2) of the Income Tax Act, 1961 was issued 04.11.2016. Notice u/s 142(1) of the Income Tax Act, 1961 alongwith questionnaire was issued on 04.11.2016. In response to notice u/s 143(2) and questionnaire u/s 142(1) of I.T. Act, 1961 Shri Sanjay Gupta, C.A./A.R. and Sh. Shashi Bhushan Kumar, C.A./A.R. attended the proceedings from time to time with whom the case has been discussed. The reply filed in response to questionnaire and further queries have been perused.

3. After discussion and considering the material placed on records, the assessment is completed on income of Rs. 4,83,211/- as returned.

4. Assessed. Issue notice of demand.

5. This order being passed with the prior approval, under Section 153D of the Income Tax Act, 1961, of Jt. Commissioner of Income Tax, Central Range-1, New Delhi conveyed vide letter F.No. JCIT/C.R.-1/153D Approval/2016-17/1041, Dated 27.12.2016



Copy to: the assessee.

Dash
(Soumendu Kumar Dash)
Asstt. Commissioner of Income-tax
Central Circle-2, New Delhi

Dash
Asstt. Commissioner of Income-tax
Central Circle-2, New Delhi
SOUMENDU KUMAR DASH
Asst. Commissioner of Income Tax
Central Circle-02, New Delhi

NOTICE OF DEMAND UNDER SECTION 156 OF THE INCOME TAX ACT 1961

Status	Individual
PAN	AAGPB7978N

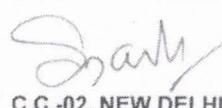
To,

Smt. Bhawna Babbar
 C-1/9, Safdurjung
 Development Area, Huaz
 Khas, New Delhi-110016

- 1 This is to give you notice that for the assessment year **2013-14** a sum of Rs. **NIL** details of which are given on the below has been determined to be payable by you.
- 2 The amount should be paid to the Manager, authorised bank/State Bank of India/Reserve Bank of India at **any Branch** within 30 / days of the service of this notice. The previous approval of the Addl. Commissioner of Income Tax has been obtained for allowing a period of less than 30 days for the payment of the above sum. A challan is enclosed for the purpose of payment.
- 3 If you do not pay the amount within the period specified above, you will be liable to pay simple interest at one percent for every month or part of a month from annum from the date commencing after the end of the period aforesaid in accordance with Section 220(2).
- 4 If you do not pay the amount of the tax within the period specified above, penalty(which may be as much as the amount of tax in arrear) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with section 221.
- 5 If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with Section 222 to 229, 231 and 232 of the Income Tax Act,1961.
- 6 If you intend to appeal against the assessment/penalty, you may present an appeal under Part-A of Chapter XX of the Income Tax Act, 1961, to the **Commissioner of Income Tax (Appeals)-23, New Delhi** within thirty days of receipt of this notice, in Form No. 35 duly stamped and verified as laid down in that form.
- 7 The amount has become due as a result of the order of Deputy Commissioner of Income Tax (Appeals)/Deputy Commissioner of Income Tax/Commissioner of Income Tax(Appeals)/Chief Commissioner or Commissioner of Income Tax under section _____ of the Income Tax Act, 1961. If you intend to appeal against the aforesaid order, you may present an appeal under Part-B of Chapter XX of the said Act to the Income Tax Appellate Tribunal within Sixty days of the receipt of that order, in Form No.36, duly stamped and verified as laid down in that form.

Date.
 Place

28.12.2016,
 New Delhi


ACIT C.G.-02, NEW DELHI

SOUMENDU KUMAR DASH
 Asstt. Commissioner of Income Tax
 Central Circle-02, New Delhi





INCOME TAX DEPARTMENT

Name & Address of the Assessee	Smt. Bhawna Babbar, C-1/9, Safdurjung Development Area, Hauz Khas, New Delhi – 110 016.
PAN/Status	AAGPB7978N/Individual
Assessment Year	2014-15
Previous Year	Ending on 31.03.2014
Circle	Central Circle –2, New Delhi
Whether resident/resident but not ordinarily resident/ Non resident	Resident
Date (s) of hearing	As per note sheet
Date of Order	28/12/2016
Section & Sub-section under which the assessment is made	153A r.w.s. 143(3) of the Income Tax Act, 1961

ORDER u/s 153A r.w.s. 143(3) OF THE INCOME TAX ACT, 1961

A search and seizure operation was carried out, u/s 132 of the Income tax Act, 1961, on 10.03.2015 on Appu Ghar Group of cases. The case of the assessee was also covered u/s 132 of the Income Tax Act, 1961. The PAN of the assessee was centralized with Central Circle-2, New Delhi by the Pr. Commissioner of Income Tax, Delhi-24 by virtue of Order passed u/s 127 of the Income Tax Act, 1961 vide F.No. Pr.CIT-24/Centralization/2015-16/1543, dated 17.12.2015. The notice u/s 153A was issued on 19.04.2016. The assessee filed her return of income on 26.10.2016 declaring total income at Rs. 5,56,884/- . During the accounting period relevant to the assessment year under consideration, the assessee derived income from salary and income from other sources.

2. Notice u/s 143(2) of the Income Tax Act, 1961 was issued 04.11.2016. Notice u/s 142(1) of the Income Tax Act, 1961 alongwith questionnaire was issued on 04.11.2016. In response to notice u/s 143(2) and questionnaire u/s 142(1) of I.T. Act, 1961 Shri Sanjay Gupta, C.A./A.R. and Sh. Shashi Bhushan Kumar, C.A./A.R. attended the proceedings from time to time with whom the case has been discussed. The reply filed in response to questionnaire and further queries have been perused.

3. After discussion and considering the material placed on records, the assessment is completed on income of Rs. 5,56,884/- as returned.

4. Assessed. Issue notice of demand.

5. This order being passed with the prior approval, under Section 153D of the Income Tax Act, 1961, of Jt. Commissioner of Income Tax, Central Range-1, New Delhi conveyed vide letter F.No. JCIT/C.R.-1/153D Approval/2016-17/1041, Dated 27.12.2016

(Soumendu Kumar Dash)
Asstt. Commissioner of Income-tax
Central Circle-2, New Delhi

Asstt. Commissioner of Income-tax
Central Circle-2, New Delhi

Copy to: the assessee.



SOUMENDU KUMAR DASH
Asstt. Commissioner of Income Tax
Central Circle-02, New Delhi

NOTICE OF DEMAND UNDER SECTION 156 OF THE INCOME TAX ACT 1961

Status	Individual
PAN	AAGPB7978N

To,

Smt. Bhawna Babbar
 C-1/9, Safdurjung
 Development Area, Huaz
 Khas, New Delhi-110016

- 1 This is to give you notice that for the assessment year **2014-15** a sum of Rs. **NIL** details of which are given on the below has been determined to be payable by you.
- 2 The amount should be paid to the Manager, authorised bank/State Bank of India/Reserve Bank of India at **any Branch** within 30 / days of the service of this notice. The previous approval of the Addl. Commissioner of Income Tax has been obtained for allowing a period of less than 30 days for the payment of the above sum. A challan is enclosed for the purpose of payment.
- 3 If you do not pay the amount within the period specified above, you will be liable to pay simple interest at one percent for every month or part of a month from annum from the date commencing after the end of the period aforesaid in accordance with Section 220(2).
- 4 If you do not pay the amount of the tax within the period specified above, penalty(which may be as much as the amount of tax in arrears) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with section 221.
- 5 If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with Section 222 to 229, 231 and 232 of the Income Tax Act,1961.
- 6 If you intend to appeal against the assessment/fine/penalty, you may present an appeal under Part-A of Chapter XX of the Income Tax Act, 1961, to the **Commissioner of Income Tax (Appeals)-23, New Delhi** within thirty days of receipt of this notice, in Form No. 35 duly stamped and verified as laid down in that form.
- 7 The amount has become due as a result of the order of Deputy Commissioner of Income Tax (Appeals)/Deputy Commissioner of Income Tax/Commissioner of Income Tax(Appeals)/Chief Commissioner or Commissioner of Income Tax under section _____ of the Income Tax Act, 1961. If you intend to appeal against the aforesaid order, you may present an appeal under Part-B of Chapter XX of the said Act to the Income Tax Appellate Tribunal within Sixty days of the receipt of that order, in Form No.36, duly stamped and verified as laid down in that form.

Date.
 Place

28.12.2016
 New Delhi

ACIT C.C.-02 NEW DELHI

SOUMENDU KUMAR DASH
 Asstt. Commissioner of Income Tax
 Central Circle-02, New Delhi



Annexure -3

40
75

INCOME TAX DEPARTMENT

Name & Address of the Assessee	Smt. Bhawna Babbar, C-1/9, Safdurjung Development Area, Hauz Khas, New Delhi – 110 016.
PAN/Status	AAGPB7978N/Individual
Assessment Year	2015-16
Previous Year	Ended on 31.03.2015
Circle	Central Circle-2, New Delhi
Whether resident/resident but not ordinarily resident/ Non resident	Resident
Date (s) of hearing	As per note sheet
Date of Order	28/12/2016
Section & Sub-section under which the assessment is made	143(3) of the Income Tax Act, 1961

ORDER u/s 143(3) OF THE INCOME TAX ACT, 1961

A search and seizure operation was carried out, u/s 132 of the Income tax Act, 1961, on 10.03.2015 on Appu Ghar Group of cases. The case of the assessee was also covered u/s 132 of the Income Tax Act, 1961. The PAN of the assessee was centralized with Central Circle-2, New Delhi by the Pr. Commissioner of Income Tax, Delhi-24 by virtue of Order passed u/s 127 of the Income Tax Act, 1961 vide F.No. Pr.CIT-24/Centralization/2015-16/1543, dated 17.12.2015. The assessee electronically filed her return of income declaring total income at Rs. 9,11,090/- . During the accounting period relevant to the assessment year under consideration, the assessee derived income from salary and income from other sources.

2. Notice u/s 143(2) of the Income Tax Act, 1961 was issued 04.11.2016. Notice u/s 142(1) of the Income Tax Act, 1961 alongwith questionnaire was issued on 04.11.2016. In response to notice u/s 143(2) and questionnaire u/s 142(1) of I.T. Act, 1961 Shri Sanjay Gupta, C.A./A.R. and Sh. Shashi Bhushan Kumar, C.A./A.R. attended the proceedings from time to time with whom the case has been discussed. The reply filed in response to questionnaire and further queries have been perused.

3. Unexplained Jewellery

3.1 In the case of the assessee following jewellery was found:

Name of premise	Weight/equivalent weight of gold Jewellery	Value of jewellery
Locker No. 323 in Canara Bank, SDA Branch, New Delhi	2300.45 gms.	Rs. 77,83,778/-
C-1/9, Safdurjung Development Area, Hauz Khas, New Delhi	464.75 gms	Rs. 11,26,561/-



3.2 During the course of operation of Locker No. 323 in Canara Bank, SDA Branch, New Delhi on 22.04.2015 in the name of the assessee, the jewellery valued at Rs. 77,83,778/- was found. In this regard, statement of Smt. Bhawna Babbar was recorded on that day. The relevant portion of the statement is reproduced here for reference:-

Statement of Smt. Bhawana Babbar w/o Sh. Rakesh Babbar recorded on 22.04.2015 during operation of Locker No. 323 Canara Bank, SDA Branch, New Delhi:

Q. No. 7 Upon operation of locker jewellery valued at Rs. 77,83,778/- weighing 2300.45 gm gold and 142.18 cts diamond has been found. Kindly explain the source of acquisition of the same?

Ans. The jewellery so found from the locker belongs to myself, my mother in law Smt. Janak Dulari and my married daughters Mrs. Ashima Behal and Ankita Goyal. The Jewellery have been acquired by us on various occasions as gifts received from relatives and friends as well as acquired/purchased by us for various purposes.

Q. No. 8 Why the jewellery of your married daughters kept in your locker? Are they residing with you?

Ans. Since my younger daughter Smt. Ankita Goyal is not maintain any locker in her name or in joint name with anyone, she had kept her own jewellery in my locker. Moreover, she was married in 2012 only and her in laws are based in Delhi. Further, some of the jewellery belonging to my elder daughter is also kept in my locker as she had interested that to me in good faith. No, they are not residing with me.

Q. No. 9 Are your daughters wealth tax assessees?

Ans. No, they are not wealth tax assessees.

3.3 From the above statement, it is clear that the assessee has stated that the jewellery belongs to her two married daughters, her mother in law and herself. However, during the assessment proceedings the assessee has submitted affidavits from Smt. Bhawan Babbar, Smt. Ankita Goyal and Smt. Janak Dulari claiming jewellery found in Locker No. 323 as their streedhan. The assessee has also referred to decision of Hon'ble Delhi High Court in the matter of Sh. Ashok Chaddha Vs. ITO in ITA No. 274/2011.

3.4 It is to be noted that on the date of search i.e. 10.03.2015 jewellery of Rs. 11,26,561/- was also found. During the assessment proceedings the assessee has not given any satisfactory written reply/ documentary evidence about source of acquisition of this jewellery.

3.5 Considering the submission of the assessee and CBDT's Instruction No. 1916 of 1994 dated 11.05.1994 all the four married ladies of the family are allowed 500 gms. of gold jewellery as streedhan and Sh. Rakesh Babbar is also allowed 100 gms. of gold jewellery. Therefore, jewellery of Rs. 56,23,300/- (total weight 2100 gms. gold rates are taken as per valuation report dated 10.03.2015) is allowed and rest jewellery of Rs. 32,87,039/- deemed unexplained. Further, from the submission filed by the assessee establish that the assessee was not filing her Wealth Tax Returns.



3.6 As such, regarding jewellery of Rs. 32,87,039/- [total jewellery of Rs. 89,10,339/- less 56,23,300/- allowed to the assessee], no plausible explanation has been offered by the assessee.

3.7 In this regard, attention is invited to introduction of section 115BBE & flat rate of tax on undisclosed income/investment/ expenditure. This section has been inserted by Finance Act, 2012 as applicable from A.Y. 2013-14. It seeks to levy flat rate of tax on any income which are referred in sections 68, 69, 69A, 69B, 69C and 69D. After introduction of this section, the benefit of basic exemption, set off of business losses or unabsorbed depreciation against such deemed income shall also not be available to the assessee. In view of above, the amount of addition made on account of 'Unexplained Jewellery' is held to be unexplained u/s. 69A of the Income Tax Act, 1961 for the assessment year under consideration and calculation of tax on this unexplained cash credit will be made as per provisions contained under section 115BBE of the Act separately. I am also **satisfied** that the assessee has furnished inaccurate particulars of her income and could have succeeded in concealing the income, if the case had not been assessed under scrutiny. Therefore, penalty proceedings u/s 271AAB of I.T. Act, 1961 are initiated.

(Addition: Rs. 32,87,039/-)

4. Unexplained Cash

4.1 During the course of operation of Locker No. 323 in Canara Bank, SDA Branch, New Delhi on 22.04.2015 in the name of the assessee, the cash of Rs. 5,42,800/- was found. When the assessee was asked about the source of the cash. She informed that the cash pertain to gifts (shagan) received on the occasion of her younger daughter Ms. Ankita Goyal. In this regard, statement of Smt. Bhawna Babbar was recorded on that day. The relevant portion of the statement is reproduced here for reference:-

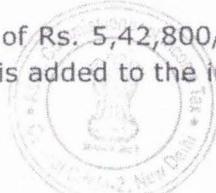
Statement of Smt. Bhawana Babbar w/o Sh. Rakesh Babbar recorded on 22.04.2015 during operation of Locker No. 323 Canara Bank, SDA Branch, New Delhi:

Q. No. 12 Upon operation of locker cash of Rs. 5,42,800/- was found. Kindly explain the source of acquisition of the same?

Ans. The entire cash so found in the locker was received as gift (Shagan) on the occasion of marriage and subsequent proceedings of my younger daughter Smt. Ankita Goyal. It was given by relatives and family friends and thus we are not in a position to explain the source of the same.

4.2 During the assessment proceedings in response to questionnaire the assessee has submitted a copy of cash book of the assessee. However on the perusal of the cash book it is clear that the an opening balance of Rs. 15,93,300/- is claimed and source of the same has not been explained. It is to be noted that Mrs. Bhavna Babbar has stated the cash was received as gift (shagan) from relatives, however, no gift deed could be produced during the assessment proceedings. Hence, the assessee has failed to furnish satisfactory evidence to justify the source of the cash of Rs. 5,42,800/-. It is also to be noted the assessee has bank account and the cash found is shown as cash in hand. It is common comprehension that any cash in hand would be found at the residence rather than the bank locker, when the assessee has a bank account as well. Further, from the submission filed by the assessee establish that the assessee was not filing her Wealth Tax Returns.

4.3 As such, total cash of Rs. 5,42,800/-, no plausible explanation has been offered by the assessee. The amount is added to the income of the assessee.



4. In this regard, attention is invited to introduction of section 115BBE & flat rate of tax on undisclosed income/investment/ expenditure. This section has been inserted by Finance Act, 2012 as applicable from A.Y. 2013-14. It seeks to levy flat rate of tax on any income which are referred in sections 68, 69, 69A, 69B, 69C and 69D. After introduction of this section, the benefit of basic exemption, set off of business losses or unabsorbed depreciation against such deemed income shall also not be available to the assessee. In view of above, the amount of addition made on account of 'Unexplained Cash' is held to be unexplained u/s. 69A of the Income Tax Act, 1961 for the assessment year under consideration and calculation of tax on this unexplained cash credit will be made as per provisions contained under section 115BBE of the Act separately. I am also **satisfied** that the assessee has furnished inaccurate particulars of her income and could have succeeded in concealing the income, if the case had not been assessed under scrutiny. Therefore, penalty proceedings u/s 271AAB of I.T. Act, 1961 are initiated.

(Addition: Rs. 5,42,800/-)

5. After discussion and considering the material placed on record, income of the assessee is computed as under:-

Income as per ITR	Rs.	9,11,090/-
Add:- Addition on account of unexplained jewellery as discussed in Para 3 above.	Rs.	32,87,039/-
Add:- Addition on account of unexplained cash as discussed in Para 4 above.	Rs.	5,42,800/-
Total income	Rs.	47,40,929/-

6. Thus, the total assessed income of the assessee is Rs. 47,40,929/- on which assessment is made. Notice u/s 271AAB issued as per satisfaction recorded in Para 3 above. Interest is charged as per ITNS-150 which part of this order. Draw ITNS-150.

7. This order being passed with the prior approval, under Section 153D of the Income Tax Act, 1961, of Jt. Commissioner of Income Tax, Central Range-1, New Delhi conveyed vide letter F.No. JCIT/C.R.-1/153D Approval/2016-17/1041, Dated 27.12.2016.

(Soumendu Kumar Dash)
Asstt. Commissioner of Income-tax
Central Circle-2, New Delhi

Copy to: the assessee.



Asstt. Commissioner of Income-tax
Central Circle-2, New Delhi

SOUMENDU KUMAR DASH
Asstt. Commissioner of Income Tax
Central Circle-02, New Delhi

NOTICE OF DEMAND UNDER SECTION 156 OF THE INCOME TAX ACT 1961

Status	Individual
PAN	AAGPB7978N

To,

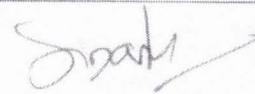
Smt. Bhawna Babbar
 C-1/9, Safdurjung
 Development Area, Huaz
 Khas, New Delhi-110016

- 1 This is to give you notice that for the assessment year **2015-16** a sum of Rs. **1420485** details of which are given on the below has been determined to be payable by you.
- 2 The amount should be paid to the Manager, authorised bank/State Bank of India/Reserve Bank of India at **any Branch** within 30 / days of the service of this notice. The previous approval of the Addl. Commissioner of Income Tax has been obtained for allowing a period of less than 30 days for the payment of the above sum. A challan is enclosed for the purpose of payment.
- 3 If you do not pay the amount within the period specified above, you will be liable to pay simple interest at one percent for every month or part of a month from annum from the date commencing after the end of the period aforesaid in accordance with Section 220(2).
- 4 If you do not pay the amount of the tax within the period specified above, penalty(which may be as much as the amount of tax in arrear) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with section 221.
- 5 If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with Section 222 to 229, 231 and 232 of the Income Tax Act, 1961.
- 6 If you intend to appeal against the assessment/fine/penalty, you may present an appeal under Part-A of Chapter XX of the Income Tax Act, 1961, to the **Commissioner of Income Tax (Appeals)-23, New Delhi** within thirty days of receipt of this notice, in Form No. 35 duly stamped and verified as laid down in that form.
- 7 The amount has become due as a result of the order of Deputy Commissioner of Income Tax-(Appeals)/Deputy Commissioner of Income Tax/Commissioner of Income Tax(Appeals)/Chief Commissioner or Commissioner of Income Tax under section of the Income Tax Act, 1961. If you intend to appeal against the aforesaid order, you may present an appeal under Part-B of Chapter XX of the said Act to the Income Tax Appellate Tribunal within Sixty days of the receipt of that order, in Form No-36, duly stamped and verified as laid down in that form.

Date.
 Place

28.12.2016
 New Delhi

ACIT C.C.-02 NEW DELHI


 SOUMENDU KUMAR DASH
 Asstt. Commissioner of Income Tax
 Central Circle-02, New Delhi



Form for filing declaration and undertaking

PART A - General Information	
Acknowledgement Number of Original Form 1	
PAN / TAN	AAGPB7978N
Aadhaar No.	379983831371
First Name of appellant	BHAWNA
Middle Name of appellant	
Last Name of appellant	BABBAR
Mobile No.	8802078592
Email Address	krishandev90@gmail.com

Note-If Mobile number/Email address is required to be changed then please update in "My Profile".

INFORMATION RELATING TO ELIGIBILITY

Whether the applicant is appellant in terms of section 2 of the DTVSV and is not ineligible to apply in terms of section 9 of DTVSV?	YES
Option exercised by Appellant	
Whether opting to pay tax on reduction of losses or depreciation or MAT credit If Yes go to relevant schedule under A; If No fill up schedule D	YES

PART B – INFORMATION RELATING TO DISPUTE

S. No.	Nature of tax arrear	Details of order by which tax arrear determined								Whether search case with disputed tax less than or equal to Rs. 5 crores in the assessment year/ Block Period? (information flag relevant for rate at which amount payable is to be computed)			
1	Disputed Tax	2015-16	143(3)	143(3)	Assessing Officer	28/12/2016	YES	YES					
S. No. Details of pending* appeal / writ / SLP / DRP Objections / Revision application / Arbitration/Conciliation/Mediation –													
S. No.	Whether / objection/ revision/ Writ / SLP/Arbitration/ Conciliation/ Mediation/ Miscellaneous Application?	Appellate Forum	Whether already filed?	If No, date on which time-limit for filing expires in case of assessee/ Department	If Appeal filed / to be filed by	Date of filing		Reference number / Acknowledgement Number	Whether DRP case?	If yes, whether directions passed by DRP on or before 31.1.2020?	If yes, whether order passed by AO? (If yes, not eligible)	Whether revision application case?	If yes, date of filing
						Filed by Assessee	Filed by Department	Filed by Assessee	Filed by Department				
1	Appeal	High Court	NO	31/03/2021	Assessee				NO			NO	
S. No.	If declaration is with respect to appeal, writ, SLP, arbitration, conciliation or mediation for disputed tax including disputed TDS/TCS appeal, is there pending appeal, writ or SLP for interest or penalty imposed in relation to such disputed tax	For Penalty					For Interest						
		Appeal reference number / Acknowledgement Number		Appellate authority where appeal is pending		Amount of Penalty		Appeal reference number / Acknowledgement Number		Appellate authority where appeal is pending		Amount of Interest	
1	NO												
PART C – INFORMATION RELATED TO TAX ARREARS													
Tax arrears (as per schedule)										746810			
PART D – INFORMATION RELATED TO AMOUNT PAYABLE													

i) Total amount payable under DTVSV if paid on or before 31.03.2021		78638
ii) Total amount payable under DTVSV if paid after 31.03.2021		843197

PART E – INFORMATION RELATED TO PAYMENTS AGAINST TAX ARREAR

i) Whether the declarant has made any payment against tax arrears before filing of declaration?	YES
ii) If yes, please fill following details	

S. No.	BSR Code	Date of Payment	Serial Number of Challan	Amount
1	0000691	01/03/2019	00013	455721
2	0000691	12/03/2019	00046	136973
3	0000691	01/03/2019	00018	350000
4	6360218	02/05/2019	02412	123058

iii) Total payments against tax arrears	1065752
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iv) Refund claim reduced in assessment'	
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Part F - Net amount payable/refundable by the appellant: Part D (i) or D (ii), as the case may be, less [Part E (iii)+E(iv)]	-285014
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v) The following refunds have been determined but are unpaid- these may be considered for adjustment against the Net tax payable in Part F	
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S. No.	Assessment Year	Order Reference number / DIN if any	Amount of Refund determined
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A. Schedules applicable where declaration relates to disputed tax (Applicable in case of PAN) Disable Schedule "A" for PAN login if "Yes" is selected at this question "Whether the declaration relates to disputed TDS/TCS"?

Schedule I. To be filled in case appeal of assessee is pending before CIT(A) as on 31.01.2020 or the time for filing appeal by the assessee before CIT(A) has not expired as on 31.01.2020

Appeal reference number / Acknowledgement Number		
A	Total income as per order against which appeal filed or to be filed	
B	Disputed income out of A	
B(i)	relating to issues, which have been decided in favour of assessee in his case for any assessment year by ITAT (and such order has not been subsequently reversed by the High Court) or High Court (and such order has not been subsequently reversed by the Supreme Court)	
B(ii)	relating to issues other than B(i)	
C	Disputed tax in relation to disputed income at B(i)	
D	Disputed tax in relation to disputed income at B(ii)	
E	Tax effect of enhancement, if any, by CIT(A)	
F	Total disputed tax (C+D+E)	
G	Interest charged on disputed tax	
H	Penalty levied on disputed tax	
I	Tax arrears (F+G+H)	
X	Amount payable under DTVSV on or before 31.03.2021	
	If non-search case $0.5*C + D + E$	
	If search case $0.625*C + 1.25*D + 1.25*E$	
Y	Amount payable under DTVSV after 31.03.2021	
	If non search case $0.55*C + 1.1*D + 1.1*E$	
	If search case $0.675*C + 1.35*D + 1.35*E$	

Schedule II- To be filled in case assessee has filed objections with DRP against draft assessment order and DRP has not issued any directions as on 31.01.2020 or the time-limit to file objections against draft order passed by AO has not expired as on 31.01.2020

Appeal reference number / Acknowledgement Number		
A	Total income as per draft order against which objections filed or to be filed	
B	Disputed income out of A	
B(i)	relating to issues, which have been decided in favour of assessee in his case for any assessment year by ITAT (and such order has not been subsequently reversed by the High Court) or High Court (and such order has not been subsequently reversed by the Supreme Court)	
B(ii)	relating to issues other than B(i)	
C	Disputed tax in relation to disputed income at B(i)	

D	Disputed tax in relation to disputed income at B(ii)	
E	Total disputed tax (C+D)	
F	Interest charged on disputed tax	
G	Penalty levied on disputed tax	
H	Tax arrears (E+F+G)	
X	Amount payable under DTVSV on or before 31.03.2021	
	If non search case $0.5*C + D$	
	If search case $0.625*C + 1.25*D$	
Y	Amount payable under DTVSV after 31.03.2021	
	If non-search case $0.55*C + 1.1*D$	
	If search case $0.675*C + 1.35*D$	

Schedule III. To be filled in case DRP has issued directions u/s 144C of the Act in response to objections filed by the assessee and Assessing Officer has not passed the order as per such directions issued by DRP as on 31.01.2020

Appeal reference number / Acknowledgement Number		
A	Total income as per directions of DRP	
B	Disputed income out of A	
	B(i) relating to issues, which have been decided in favour of assessee in his case for any assessment year by ITAT (and such order has not been subsequently reversed by the High Court) or High Court (and such order has not been subsequently reversed by the Supreme Court)	
	B(ii) relating to issues other than B(i)	
C	Disputed tax in relation to disputed income at B(i)	
D	Disputed tax in relation to disputed income at B(ii)	
E	Total disputed tax (C+D)	
F	Interest charged on disputed tax	
G	Penalty levied on disputed tax	
H	Tax arrears (E+F+G)	
X	Amount payable under DTVSV on or before 31.03.2021	
	If non-search case $0.5*C + D$	
	If search case $0.625*C + 1.25*D$	
Y	Amount payable under DTVSV after 31.03.2021	
	If non-search case $0.55*C + 1.1*D$	
	If search case $0.675*C + 1.35*D$	

Schedule IV. To be filled in case appeal of assessee is pending before ITAT as on 31.01.2020 or the time for filing appeal by the assessee before ITAT has not expired as on 31.01.2020

Appeal reference number / Acknowledgement Number		
A	Total income as per order against which appeal filed or to be filed	
B	Disputed income out of A	
	B(i) relating to issues, which have been decided in favour of assessee in his case for any assessment year by High Court (and such order has not been subsequently reversed by the Supreme Court)	
	B(ii) relating to issues other than B(i)	
C	Disputed tax in relation to disputed income at B(i)	
D	Disputed tax in relation to disputed income at B(ii)	
E	Total disputed tax (C+D)	
F	Interest charged on disputed tax	
G	Penalty levied on disputed tax	
H	Tax arrears (E+F+G)	
X	Amount payable under DTVSV on or before 31.03.2021	
	If non-search case $0.5*C + D$	
	If search case $0.625*C + 1.25*D$	
Y	Amount payable under DTVSV after 31.03.2021	
	If non search case $0.55*C + 1.1*D$	
	If search case $0.675*C + 1.35*D$	

Schedule V. To be filled in case appeal of Department is pending before ITAT as on 31.01.2020 or the time to file appeal by the department in ITAT has not expired on 31.01.2020.

Appeal reference number / Acknowledgement Number		
A	Total income as per order against which appeal filed or to be filed	

B	Disputed income out of A	
C	Disputed tax in relation to disputed income at B	
D	Interest charged on disputed tax	
E	Penalty levied on disputed tax	
F	Tax arrears (C+D+E)	
X	Amount payable under DTVSV on or before 31.03.2021	
	If non search case 0.5*C	
	If search case 0.625*C	
Y	Amount payable under DTVSV after 31.03.2021	
	If non-search case 0.55*C	
	If search case 0.675*C	

Schedule VI. To be filled in case appeal or writ of assessee is pending before High Court as on 31.01.2020 or the time for filing appeal or writ by the assessee before High Court has not expired as on 31.01.2020

Appeal reference number / Acknowledgement Number		1
A	Total income as per order against which appeal or writ filed or appeal to be filed	4740929
B	Disputed income out of A	2050959
C	Disputed tax in relation to disputed income at B	624590
D	Interest charged on disputed tax	122220
E	Penalty levied on disputed tax	0
F	Tax arrears (C+D+E)	746810
X	Amount payable under DTVSV on or before 31.03.2021	780738
	If non-search case C	
	If search case 1.25*C	780738
Y	Amount payable under DTVSV after 31.03.2021	843197
	If non search case 1.1*C	
	If search case 1.35*C	843197

Schedule VII. To be filled in case appeal or writ of Department is pending before High Court as on 31.01.2020 or the time to file appeal or writ by the department in HC has not expired on 31.01.2020.

Appeal reference number / Acknowledgement Number		
A	Total income as per order against which appeal or writ filed or appeal to be filed	
B	Disputed income out of A	
C	Disputed tax in relation to disputed income at B	
D	Interest charged on disputed tax	
E	Penalty levied on disputed tax	
F	Tax arrears (C+D+E)	
X	Amount payable under DTVSV on or before 31.03.2021	
	If non-search case 0.5*C	
	If search case 0.625*C	
Y	Amount payable under DTVSV after 31.03.2021	
	If non search case 0.55*C	
	If search case 0.675*C	

Schedule VIII. To be filled in case appeal or writ or SLP of assessee is pending before Supreme Court as on 31.01.2020 or the time for filing appeal or writ or SLP by the assessee before Supreme Court has not expired as on 31.01.2020

Appeal reference number / Acknowledgement Number		
A	Total income as per order against which appeal or writ or SLP filed or appeal or SLP to be filed	
B	Disputed income out of A	
C	Disputed tax in relation to disputed income at B	
D	Interest charged on disputed tax	
E	Penalty levied on disputed tax	
F	Tax arrears (C+D+E)	
X	Amount payable under DTVSV on or before 31.03.2021	
	If non search case C	
	If search case 1.25*C	
Y	Amount payable under DTVSV after 31.03.2021	
	If non search case 1.1*C	
	If search case 1.35*C	

Schedule IX. To be filled in case appeal or writ or SLP of Department is pending before Supreme Court as on 31.01.2020 or the time to file appeal or writ or SLP by the department in SC has not expired on 31.01.2020.	
	Appeal reference number / Acknowledgement Number
A	Total income as per order against which appeal or writ or SLP filed or appeal or SLP to be filed
B	Disputed income out of A
C	Disputed tax in relation to disputed income at B
D	Interest charged on disputed tax
E	Penalty levied on disputed tax
F	Tax arrears (C+D+E)
X	Amount payable under DTVSV on or before 31.03.2021
	If non search case 0.5*C
	If search case 0.625*C
Y	Amount payable under DTVSV after 31.03.2021
	If non search case 0.55*C
	If search case 0.675*C

Schedule X. To be filled in case revision application of assessee u/s 264 is pending before PCIT/CIT as on 31.01.2020

Appeal reference number / Acknowledgement Number	
A	Total income as per order against which revision application filed
B	Disputed income out of A
C	Disputed tax in relation to disputed income at B
D	Interest charged on disputed tax
E	Penalty levied on disputed tax
F	Tax arrears (C+D+E)
X	Amount payable under DTVSV on or before 31.03.2021
	If non search case C
	If search case 1.25*C
Y	Amount payable under DTVSV after 31.03.2021
	If non search case 1.1*C
	If search case 1.35*C

Schedule XI. To be filled in case arbitration or conciliation or mediation of assessee is pending as on 31.01.2020

Appeal reference number / Acknowledgement Number	
A	Total income as per order against which arbitration or conciliation or mediation has been filed
B	Disputed income out of A
C	Disputed tax in relation to disputed income at B
D	Interest charged on disputed tax
E	Penalty levied on disputed tax
F	Tax arrears (C+D+E)
X	Amount payable under DTVSV on or before 31.03.2021
	If non search case C
	If search case 1.25*C
Y	Amount payable under DTVSV after 31.03.2021
	If non search case 1.1*C
	If search case 1.35*C

B. Schedules applicable where declaration relates to disputed TDS/TCS (Applicable for TAN and PAN login if "yes" is selected at this question Whether the declaration relates to disputed TDS/TCS?

Schedule I. To be filled in case appeal of assessee is pending before CIT(A) as on 31.01.2020 or the time for filing appeal by the assessee before CIT(A) has not expired as on 31.01.2020

Number	to be filed(A)	assessee in his case for any financial year by ITAT (and such order has not been subsequently reversed by the High Court) or High Court (and such order has not been subsequently reversed by the Supreme Court)A(i)																																																																																																																																																																																																																																																																																																																																																																					
1			8	3.20 21(G)																																																																																																																																																																																																																																																																																																																																																																			

Schedule II. To be filled in case appeal of assessee is pending before ITAT as on 31.01.2020 or the time for filing appeal by the assessee before ITAT has not expired as on 31.01.2020

S. No.1	Appeal reference number / Acknowledgement Number	Amount of TDS / TCS disputed in appeal or in appeal to be filed(A)	relating to issues, which have been decided in favour of assessee in his case for any financial year by High Court (and such order has not been subsequently reversed by the Supreme Court) (A(i))	relating to other issues than A(i) A(ii)	Interest charged on disputed TDS / TCS (B)	Penalty levied on disputed TDS / TCS (C)	TDS / TCS arrears (A+B+C+D) (D)	Amount payable under DTVSV on or before 31.03.2021 (E)	If non search case 0.5*A(i) + A(ii)	If search case 0.625* A(i) +1.25* A(ii)	Amount payable under DTVSV after 31.03.2021 (F)	If non search case 0.55*A (i) + 31.03.2021 (F) 1.1*A (ii)	If search case 0.675*A(i) +1.35*A(ii)
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Schedule III. To be filled in case appeal of Department is pending before ITAT as on 31.01.2020 or the time to file

appeal by the department in ITAT has not expired on 31.01.2

Amount of TDS / TCS disputed in appeal or in appeal to be filed											
S. No.	Appeal default refere for which	TDS/TCS disputed	Interest charged on disputed	Penalty levied	TDS / TCS arrears	Amount payable under	If non search case 0.5* A	If search case 0.625*A	Amount payable under	If non search	If search

nce numbe r / Ackno wledg ement Num ber	appeal is filed or to be filed (A)	TDS / TCS (B)	on disput ed TDS / TCS (C)	(A+B+C) (D)	DTVSV on or before 31.03.20 21 (E)			DTVSV after 31.03.2021 (F)	case 0.55*A	cas 0.675*A
1										

Schedule IV. To be filled in case appeal or writ of assessee is pending before High Court as on 31.01.2020 or the time for filing appeal or writ by the assessee before High Court has not expired as on 31.01.2020

Amount of TDS / TCS disputed in appeal or in appeal to be filed

S. No.1	Appea refere nce numbe r / Ackno wledg ement Num ber	TDS/TCS default for which writ or appeal is filed or to be filed (A)	Interest charged on disputed TDS / TCS (B)	Penalt y levied on disput ed TDS / TCS (C)	TDS / TCS arrears (A+B+C) (D)	Amount payable under DTVSV on or before 31.03.20 21 (E)	If non search case A	If search case 1.25*A	Amount payable under DTVSV after 31.03.2021 (F)	If non search case 1.1*A	If search case 1.35*A
1											

Schedule V. To be filled in case appeal or writ of Department is pending before High Court as on 31.01.2020 or the time to file appeal or writ by the department in HC has not expired on 31.01.2020.

Amount of TDS / TCS disputed in appeal or in appeal to be filed

S. No.1	Appea refere nce numbe r / Ackno wledg ement Num ber	TDS/ TCS default for which writ appeal is filed or to be filed (A)	Interest charged on disputed TDS / TCS (B)	Penalt y levied on disput ed TDS / TCS (C)	TDS / TCS arrears (A+B +C) (D)	Amount payable under DTVSV on or before 31.03.20 21 (E)	If non search case 0.5*A	If search case 0.625*A	Amount payable under DTVSV after 31.03.2021 (F)	If non search case 0.55*A	If search case 0.675*A
1											

Schedule VI. To be filled in case appeal or writ or SLP of assessee is pending before Supreme Court as on 31.01.2020 or the time for filing appeal or writ or SLP by the assessee before Supreme Court has not expired as on 31.01.2020

Amount of TDS / TCS disputed in appeal or in appeal to be filed

S. No.1	Appea refere nce numbe r / Ackno wledg ement Num ber	TDS/ TCS default for which writ appeal or SLP is filed or appeal/ SLP to be filed	Interest charged on disputed TDS / TCS	Penalt y levied on disput ed TDS / TCS	TDS / TCS arrears (A+B +C)	Amount payable under DTVSV on or before 31.03.20 21	If non search case A	If search case 1.25*A	Amount payable under DTVSV after 31.03.2021	If non search case 1.1*A	If search case 1.35*A
1											

Schedule VII. To be filled in case appeal or writ or SLP of Department is pending before Supreme Court as on 31.01.2020 or the time to file appeal or writ or SLP by the department in SC has not expired on 31.01.2020.

Amount of TDS / TCS disputed in appeal or in appeal to be filed											
S. No.	Appeal reference for number / Acknowledgement Num ber	TDS/ TCS default for which writ or SLP is filed or appeal / SLP to be filed	Interest charged on disputed TDS / TCS	Penalty levied on disputed TDS / TCS	TDS / TCS arrears (A+B+C)	Amount payable under DTVSV on or before 31.03.2021	If non search case 0.5*A	If search case 0.625*A	Amount payable under DTVSV after 31.03.2021	If non search case 0.55*A	If search case 0.675*A
1											

Schedule VIII. To be filled in case revision application of assessee u/s 264 is pending before PCIT/CIT as on 31.01.2020

Amount of TDS / TCS disputed in revision application filed											
S. No.	Appeal reference for number / Acknowledgement Num ber	TDS/ TCS default for which revision application filed (A)	Interest charged on disputed TDS / TCS (B)	Penalty levied on disputed TDS / TCS (C)	TDS / TCS arrears (A+B+C) (D)	Amount payable under DTVSV on or before 31.03.2021 (E)	If non search case A	If search case 1.25*A	Amount payable under DTVSV after 31.03.2021 (F)	If non search case 1.1*A	If search case 1.35*A
1											

Schedule IX. To be filled in case arbitration or conciliation or mediation of assessee is pending as on 31.01.2020

Amount of TDS / TCS disputed in appeal or in appeal to be filed											
S. No.	Appeal reference for number / Acknowledgement Num ber	TDS/ TCS default for which arbitration or conciliation or mediation has been filed (A)	Interest charged on disputed TDS / TCS (B)	Penalty levied on disputed TDS / TCS (C)	TDS / TCS arrears (A+B+C) (D)	Amount payable under DTVSV on or before 31.03.2021 (E)	If non search case A	If search case 1.25*A	Amount payable under DTVSV after 31.03.2021 (F)	If non search case 1.1*A	If search case 1.35*A
1											

C. Schedule applicable where declaration relates to disputed penalty, interest or fee only (Applicable for PAN & TAN)

Schedule I. To be filled in case appeal of assessee is pending before CIT(A) as on 31.01.2020 or the time for filing appeal before CIT(A) has not expired as on 31.01.2020											
S. No.	Appeal reference for number / Acknowledgement Num ber	Total amount of penalty / interest / fee out of A (B)	Disputed amount of penalty / interest / fee out of A (B)			Penalty or interest or fee proposed to be enhanced by CIT(A) (C)	Tax arrears (B(i)+B(ii)+C) (D)	Amount payable under DTVSV on or before 31.03.2020 (E)	Amount payable under DTVSV after 31.03.2020 (F)	Amount payable under DTVSV before 31.03.2020 (G)	Amount payable under DTVSV after 31.03.2020 (H)
			relating to issues, which have been decided in favour of assessee in his case for any	relating to issues other than B(i) B(ii)							

Number	which appeal filed or to be filed (A)	assessment year by ITAT (and such order has not been subsequently reversed by the High Court) or High Court (and such order has not been subsequently reversed by the Supreme Court) B(i)				0.125*B(i) + 0.3*B(ii) + 0.25B(ii) + 0.3*C + 0.25*C (Y) (X)
1						

Schedule II. To be filled in case appeal of assessee is pending before ITAT as on 31.01.2020 or the time for filing appeal by the assessee before ITAT has not expired as on 31.01.2020

S. No.	Appeal reference number / Acknowledgment Number	Total amount of penalty / interest / fee as per order against which appeal has been filed or to be filed (A)	Disputed penalty / interest / fee due to appeal by assessee - A (B)		Tax arrears (B(i) + B(ii)) (C)	Amount payable under DTVSV on or before 31.03.2021 = 0.125*B(i) + 0.25*B(ii) (X)	Amount payable under DTVSV after 31.03.2021 = 0.15*B(i) + 0.3*B(ii) (Y)
			relating to issues, which have been decided in favour of assessee in his case for any assessment year by High Court (and such order has not been subsequently reversed by the Supreme Court) B(i)	relating to issues other than B(i) B(ii)			
1							

Schedule III. To be filled in case appeal of Department is pending before ITAT as on 31.01.2020 or the time for filing appeal by the department before ITAT has not expired as on 31.01.2020

S. No.	Appeal reference number / Acknowledgment Number	Total amount of penalty/interest/fee as per order against which appeal filed or to be filed (A)	Disputed penalty / interest / fee relating to issues on which appeal has been filed or to be filed (B)	Tax arrears (B) (C)	Amount payable under DTVSV on or before 31.03.2021 = 0.125*B (X)	Amount payable under DTVSV after 31.03.2021 = 0.15*B (Y)
1						

Schedule IV. To be filled in case appeal or writ of assessee is pending before High Court as on 31.01.2020 or time for filing appeal or writ by the assessee before High Court has not expired as on 31.01.2020

S. No.	Appeal reference number / Acknowledgment Number	Total amount of penalty / interest / fee as per order against which appeal or writ has been filed or to be filed (A)	Disputed penalty / interest / fee due to appeal by assessee (B)	Tax arrears (B) (C)	Amount payable under DTVSV on or before 31.03.2021 = 0.25*B (X)	Amount payable under DTVSV after 31.03.2021 = 0.3*B (Y)
1						

Schedule V. To be filled in case appeal or writ of Department is pending before High Court as on 31.01.2020 or the time for filing appeal or writ by the department before High Court has not expired as on 31.01.2020

S. No.	Appeal reference number / Acknowledgment Number	Total amount of penalty / interest / fee as per order against which appeal or writ has been filed or to be filed (A)	Disputed penalty / interest / fee on issues raised in appeal (B)	Tax arrears (B) (C)	Amount payable under DTVSV on or before 31.03.2021 = 0.125*B (X)	Amount payable under DTVSV after 31.03.2021 = 0.15*B (Y)
1						

Schedule VI. To be filled in case appeal or writ or SLP of assessee is pending before Supreme Court as on 31.01.2020 or the time for filing appeal or writ or SLP by the assessee before Supreme Court has not expired as on 31.01.2020

S. No.	Appeal reference number / Acknowledgment Number	Total amount of penalty / interest / fee as per order against which appeal or writ or SLP has been filed or to be filed (A)	Disputed penalty / interest / fee due to appeal by assessee (B)	Tax arrears (B) (C)	Amount payable under DTVSV on or before 31.03.2021 = 0.25*B (X)	Amount payable under DTVSV after 31.03.2021 = 0.3*B (Y)
1						

Schedule VII. To be filled in case appeal or writ or SLP of Department is pending before Supreme Court as on 31.01.2020 or time for filing appeal or writ or SLP by the department before Supreme Court has not expired as on 31.01.2020

S. No.	Appeal reference number / Acknowledgment Number	Total amount of penalty / interest / fee as per order against which appeal or writ or SLP has been filed or to be filed (A)	Disputed penalty / interest / fee on issues raised in appeal (B)	Tax arrears (B) (C)	Amount payable under DTVSV on or before 31.03.2021 = 0.125*B (X)	Amount payable under DTVSV after 31.03.2021 = 0.15*B (Y)
1						

Schedule VIII. To be filled in case revision application of assessee u/s 264 is pending before PCIT/CIT as on 31.01.2020

S. No.	Appeal reference number / Acknowledgment Number	Total amount of penalty / interest / fee as per order against which revision application filed (A)	Disputed penalty / interest / fee on issues raised in revision application (B)	Tax arrears (B) (C)	Amount payable under DTVSV on or before 31.03.2021 (0.25*B) (X)	Amount payable under DTVSV after 31.03.2021 (0.3*B) (Y)
1						

Schedule IX. To be filled in case arbitration or conciliation or mediation of assessee is pending as on 31.01.2020

S. No.	Appeal reference number / Acknowledgment Number	Total amount of penalty / interest / fee as per order against which arbitration or conciliation or mediation has been filed (A)	Disputed penalty / interest / fee on issues raised in arbitration or conciliation or mediation (B)	Tax arrears (B)(C)	Amount payable under DTVSV on or before 31.03.2021 = 0.25*C (X)	Amount payable under DTVSV after 31.03.2021 = 0.30*C (Y)
1						

Schedule D : In case the appellant opt not to pay tax on addition reducing loss/depreciation or increasing income under MAT then the relevant column of the following schedule is to be filled up

			Unabsorbed loss	Unabsorbed depreciation	MAT Credit
A	Brought forward as claimed by assessee (A)				
B	Carried forward as claimed by assessee (B)				
C	Disputed income (C)				
D	Brought forward as per order of income-tax authorities (D)				
E	Carried forward as per order of income-tax authorities (E)				

Verification

I BHAWNA BABBAR son/daughter of Shri KUNDAN LAL CHAWLA solemnly declare that to the best of my knowledge and belief the information given in this declaration is correct and complete and is in accordance with the provisions of the Direct Tax Vivad se Vishwas Act, 2020. I further declare that I am making this declaration in my capacity as **Self** and that I am competent to make this declaration and verify it. I am holding permanent account number AAGPB7978N /Aadhaar number .(if allotted)

Place
Date

DELHI
29/01/2021

FORM-2
(See rule 3(2))
UNDERTAKING UNDER SUB-SECTION (5) OF SECTION 4
OF THE DIRECT TAX VIVAD SE VISHWAS ACT, 2020

I BHAWNA BABBAR son/daughter of Shri KUNDAN LAL CHAWLA having PAN/TAN AAGPB7978N /Aadhar number 379983831371 having decided to avail the benefit of the Direct Tax Vivad se Vishwas Act, 2020 do hereby voluntarily waive all my rights, whether direct or indirect, to seek or pursue any remedy or any claim in relation to the tax-arrear which may otherwise be available to me under any law for the time being in force, in equity, by statute or under any agreement entered into by India with any other country or territory outside India whether for protection of investment or otherwise.

The above undertaking is irrevocable. I also confirm that I am aware of all the consequences of this undertaking.

Place
Date

DELHI
29/01/2021

This form has been digitally signed by BHAWNA BABBAR having PAN AAGPB7978N from IP Address 122.161.104.13 on 29/01/2021 .

Dsc SI No and issuer 6407755489902CN=Verasys CA
2014,2.5.4.51=#13294f6666696365204e6f2e2032312c20326e6420466c6f6f722c20426861766e61204275696c64696e67,STREET=V.S.
Marg,ST=Maharashtra,2.5.4.17=#1306343030303235,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN



FORM-3

[See rule 3]

**FORM FOR CERTIFICATE UNDER SUB-SECTION (1) OF SECTION 5 OF THE DIRECT TAX
VIVAD SE VISHWAS ACT, 2020 (3 of 2020)
THE DIRECT TAX VIVAD SE VISHWAS RULES, 2020**

PART A - General Information

Whereas Mr./Mrs./M/s **BHAWNA BABBAR** (hereinafter referred to as the declarant) having PAN /TAN **AAGPB7978N** Aadhaar No. **379983831371** has filed a declaration under section 4 of the Act;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 5 of the Act and after consideration of relevant material, the following amounts are hereby determined to be payable by the declarant towards full and final settlement of the tax arrear covered by the said declaration under the Act:

Details of order by which tax arrear determined from Form 1 part B						
1.	Assessment year/Financial year			2015-16		
2.	Whether search case ?			YES		
3.	Whether search case with disputed tax less than Rs. 5 crores in the assessment year? (information flag relevant for rate at which amount payable is to be computed)			YES		
S. No.	Nature of tax arrear	Reference number / Acknowledgement Number (Filed by assessee)	Reference number / Acknowledgement Number (Filed by Department)	If declaration is with respect to appeal, writ, SLP, arbitration, conciliation or mediation for disputed tax including disputed TDS/ TCS appeal, is there pending appeal, writ or SLP for interest or penalty imposed in relation to such disputed tax	For Penalty	For Interest
1	Disputed Tax			No		

Details of pending appeal as per schedules (A, B, C) as applicable as per Form 1

S. No.	Schedule No.Number	Appeal reference number	As per taxpayer			As per Income tax authority		
			Tax arrear (Rs.)	Amount payable under DTVSV on or before 31.03.2021	Amount payable under DTVSV after 31.03.2021	Tax arrear (Rs.)	Amount payable under DTVSV on or before 31.03.2021	Amount payable under DTVSV after 31.03.2021
1	Schedule A(VI). To be filled in case a appeal or writ of assessee is pending before High Court as on 31. 01.2020 or the time for filing appeal or writ by the assessee before High Court has not expired as on 31. 01.2020	1	746810	780738	843197	857243	780738	858812

S. No.	BSR Code	Date of payment	Serial Number of Challan	Amount	Match/Mismatch
1	0000691	01/03/2019	00013	455721	Match
2	0000691	12/03/2019	00046	136973	Match
3	0000691	01/03/2019	00018	350000	Match
4	6360218	02/05/2019	02412	123058	Match
Refund reduced in assessment as per part E(iV) of Form 1					0
Balance amount payable / refundable after adjusting amount already paid					
	On or before 31.03.2021				-285014
	After 31.03.2021				-285014
Remarks					

"The declarant is hereby directed to make the payment of sum payable, if any, as per Balance amount payable / refundable after adjusting amount already paid as per the form."

In case of non-payment of amount payable as per the form, then the declaration under Form-1 shall be treated as void and shall be deemed never to have been made.

Certificate No. **275393690260221**

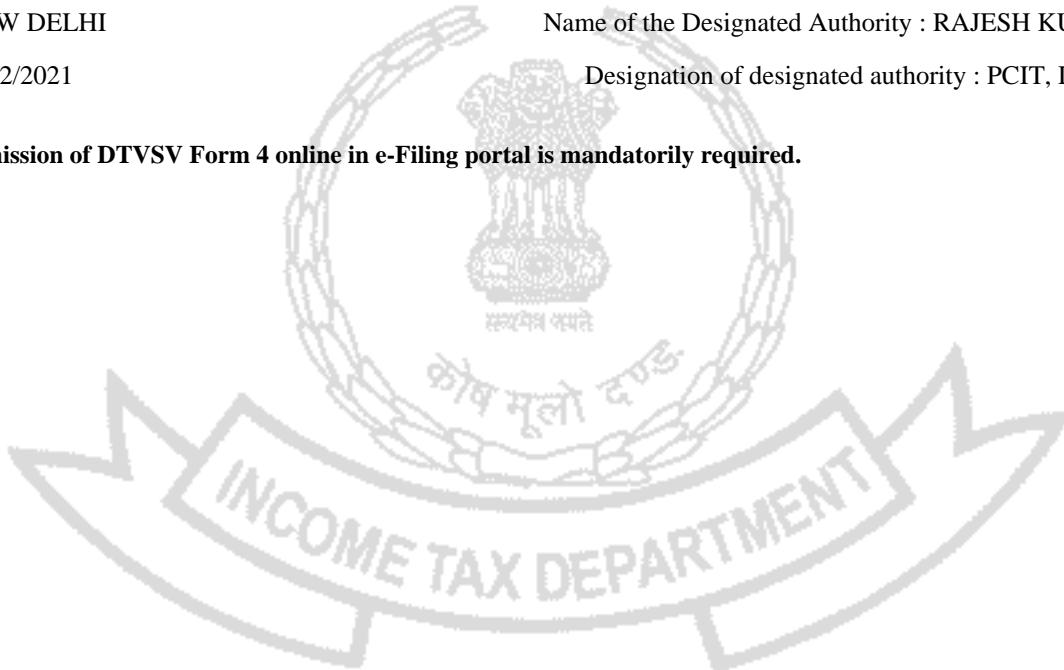
Place : NEW DELHI

Name of the Designated Authority : RAJESH KUNDAN

Date : 26/02/2021

Designation of designated authority : PCIT, Delhi-15

Note- Submission of DTVSV Form 4 online in e-Filing portal is mandatorily required.



FORM-4

[See rule 4(5)]

**INTIMATION OF PAYMENT UNDER SUB-SECTION (2) OF SECTION 5 OF THE DIRECT TAX
VIVAD SE VISHWAS ACT, 2020 (3 of 2020)
THE DIRECT TAX VIVAD SE VISHWAS RULES, 2020**

Declaration

Pursuant to the certificate received from designated authority in Form-3 vide certificate no **275393690260221** dated **26/02/2021** in respect of **BHAWNA BABBAR** PAN/TAN **AAGPB7978N** Aadhaar number **379983831371** for A.Y./ F.Y 2015-16

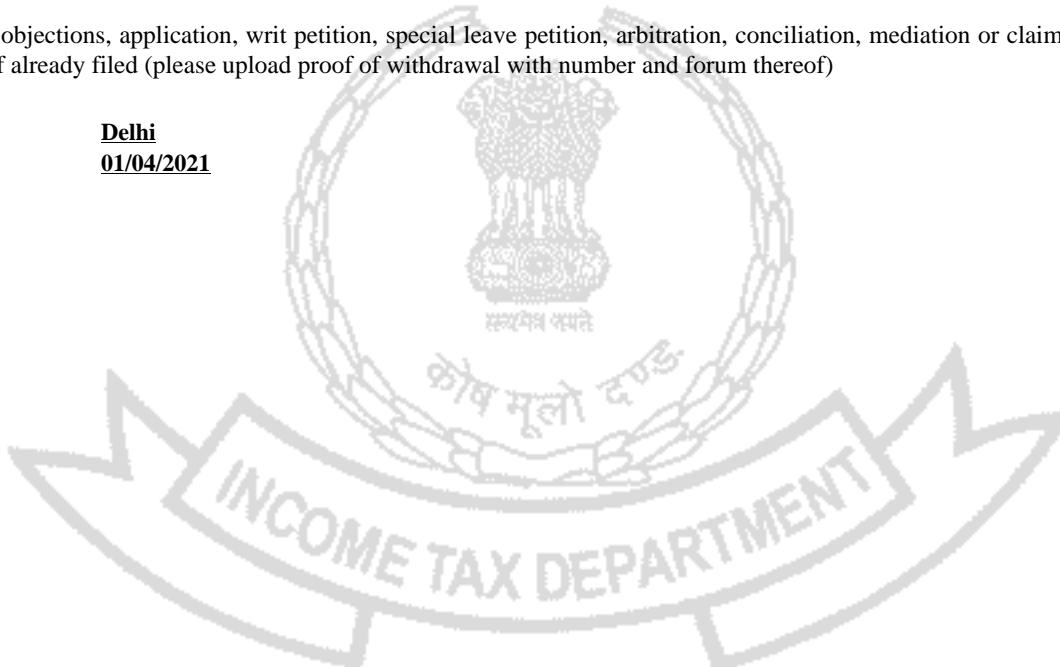
the detail of payments made is as under:

Challan details				
Sl. No.	BSR Code of Bank	Date of Deposit (DD/MM/YYYY)	Serial Number of Challan	Amount (Rs)
1				
Whether the appeal, objections, application, writ petition, special leave petition, arbitration, conciliation, mediation or claim has been filed ? (Please select NA if not filed)				NO

The appeal, objections, application, writ petition, special leave petition, arbitration, conciliation, mediation or claim has been withdrawn if already filed (please upload proof of withdrawal with number and forum thereof)

Place
Date

Delhi
01/04/2021



FORM-5

[See rule 7]

ORDER FOR FULL AND FINAL SETTLEMENT OF TAX ARREAR UNDER SECTION 5 (2)
READ WITH SECTION 6 OF THE DIRECT TAX VIVAD SE VISHWAS ACT, 2020 (3 of 2020)
THE DIRECT TAX VIVAD SE VISHWAS RULES, 2020

Part A - General Information

Whereas **BHAWNA BABBAR** having PAN /TAN **AAGPB7978N** Aadhaar No. **379983831371** (hereinafter referred to as the declarant) had made a declaration under section 4 of the Act;

And whereas the designated authority by Certificate No. **275393690260221** dated **26/02/2021** determined the amount of Rs. **-285014** rupees payable by / refundable to the declarant in accordance with the provisions of the Act and granted a certificate setting forth therein the particulars of the tax arrear and the amount payable / refundable after such determination towards full and final settlement of tax arrear;

Now, therefore, in exercise of the powers conferred by sub-section (2) of section 5 read with section 6 of the Act, it is hereby certified that -

(a) a sum of Rs. **0** has been paid by the declarant towards full and final settlement of tax arrear determined in the order No **275393690260221** dated **26/02/2021** and

(b) the immunity is granted subject to the provisions contained in the Act, from instituting any proceeding for prosecution for any offence under the Income-tax Act or from the imposition of penalty under the said enactment [as per section 6 of the Act], in respect of the tax arrear as detailed in the table below:

Sl. No.	Assessment Year / Financial Year	Details of dispute settled (Appeal reference number)	Nature of tax arrear (disputed tax /disputed penalty /disputed interest / disputed fee)	Amount of tax arrear
1	2015-16	1	Disputed Tax	857243

It is hereby clarified that making a declaration under this Act shall not amount to conceding the tax position and it shall not be lawful for the income-tax authority or the declarant being a party in appeal or writ petition or special leave petition to contend that the declarant or the income-tax authority, as the case may be, has acquiesced in the decision on the disputed issue by settling the dispute.

Place : NEW DELHI
Date : 27/05/2021

Name of the Designated Authority : RAJESH KUNDAN
Designation of the Designated Authority : PCIT, Delhi-15

To

- (1) The declarant
- (2) Assessing Officer
- (3) Concerned Principal Commissioner of Income-Tax
- (4) Concerned Appellate Forum

From:
BHAWNA BABBAR,
BA-324,
Tagore Garden,
New Delhi-110027
Email: bhawnababbar@ymail.com
Mobile: + 91 9811434342

पात्रता सं/Ack.No. 407122310108
दिनांक /Date 09-June-2023
वर्ष /AY/FY 2015-16
पैन/टैन /PAN/TAN AAGPB7978N

नाम /Name BHAWNA
No. of Pages 22
आ.आ. To WARD/72(1),
DELHI/



of Annexure -5

Date: 09/06/2023

To,
The Assistant Commissioner of Income Tax/ Income Tax Officer,
Ward-72(1),
Civic Centre,
New Delhi.

PAN: AAGPB7978N

SUB: REQUEST FOR RELEASE OF JEWELLERY IN THE CASE OF SMT BHAWNA BABBAR.
FOR THE ASSESSMENT YEAR

Respected Sir / Madam,

Most humbly, it is respectfully submitted that

- 1) A search and seizer operation was carried by ADIT / Director of Investigation-2, Delhi at our residence at C-1/9, Safdarjung Development Area, Delhi on 11/03/2015. Subsequently the bank locker was also searched by Deputy Director of Income Tax Investigation, Unit-6(1) ON 22/04/2015. From the bank locker jewellery worth Rs.43,96,417/- (As per Valuation Report dated 22/04/2015) was seized alongwith cash of Rs.3,50,000/-. Copy of Panchnama, Inventory of cash found and seized and Valuation Report of Jewellery assessed by Mr. Varun Jain, Director of M/s JB. Jewellers Private Limited, R-98, Insaara Bazar, Near Red Light Chowk, Panipat are attached herewith as **Annexure-1, 2 & 3** for your kind perusal and records.
- 2) Thereafter, the my PAN was centralized with Central Circle-2, New Delhi by virtue of Order u/s 127 passed by Principle Commissioner of Income Tax, Delhi-110024 dated 17/12/2015. The assessments from the Assessment Years 2009-10 to 2015-16 were assessed by Ld. Assistant Commissioner, Central Circle-2, New Delhi on 28/12/2016.
- 3) The assessments from AY 2009-10 to 2014-15 were framed with **NIL demand** and while framing assessment for the **AY 2015-16**, the Ld. AO made additions of Rs.32,87,039/- and Rs.5,42,800/- in respect of unexplained jewellery and unexplained cash respectively. The **demand for the AY 2015-16 of Rs.14,20,485/- was created**. Copies of Assessment Orders along with Demand notices for the 7 years under reference are attached herewith as **Annexure - 4, 5, 6, 7, 8, 9, 10.**

- 4) That I had filed an application under VSVS for the A.Y. 2015-16 and its was accepted by the Department and Certificate under Form 5 has been issued vide **Acknowledgement Number: 360562920270521 dated 27-05-2021** and whereas the designated authority by Certificate No. **275393690260221** dated **26/02/2021** determined the amount of **Rs.-285014** rupees payable by / **refundable** to the declarant in accordance with the provisions of the Act. Copy of Form No.5 is attached here with as **Annexure - 11**.
- 5) That by virtue of Form No. 5 of VSVS **an amount of Rs.2,85,014 is refundable to me. Hence I request your Goodself to refund this amount to me at the earliest and oblige.**
- 6) That since the assessments pertaining to search period for 7 assessment years have been completed and all the taxes are paid, hence I request your Goodself to kindly release the seized Jewellery and cash to me at the earliest and oblige.

PRAYER

In lieu, of aforesaid facts and submission it is humbly PRAYED as under:

- To release Jewellery Seized on 22/04/2015.
- To release Cash of Rs.3,50,000/- Seized on 22/04/2015.
- To grant refund of Rs.2,85,014 by virtue of Form 5 of VSVS.

Power of Attorney in favour of my counsels, Dr. Rakesh Kumar, Advocate, CA Manoj Kapoor and CA Haneesh Kumar is attached herewith as **Annexure: 12.**

Placed before YOUR GOODSELF for Kind consideration.

Thanking you,

Yours faithfully,



Bhawna Babbar.

Encl. As Above.

NOTICE OF DEMAND UNDER SECTION 156 OF THE INCOME TAX ACT 1961

Status	INDIVIDUAL
PAN	AAGPB7978N

To,

Smt. Bhawna Babbar
 C-1/9, Safdurjung
 Development Area, Huaz
 Khas, New Delhi-110016

- 1 This is to give you notice that for the assessment year **2009-10** a sum of Rs. **NIL** details of which are given on the below has been determined to be payable by you.
- 2 The amount should be paid to the Manager, authorised bank/State Bank of India/Reserve Bank of India at **any Branch** within 30 / days of the service of this notice. The previous approval of the Addl. Commissioner of Income Tax has been obtained for allowing a period of less than 30 days for the payment of the above sum. A challan is enclosed for the purpose of payment.
- 3 If you do not pay the amount within the period specified above, you will be liable to pay simple interest at one percent for every month or part of a month from annum from the date commencing after the end of the period aforesaid in accordance with Section 220(2).
- 4 If you do not pay the amount of the tax within the period specified above, penalty(which may be as much as the amount of tax in arrear) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with section 221.
- 5 If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with Section 222 to 229, 231 and 232 of the Income Tax Act,1961.
- 6 If you intend to appeal against the assessment/fine/penalty, you may present an appeal under Part-A of Chapter XX of the Income Tax Act, 1961, to the **Commissioner of Income Tax (Appeals)-23, New Delhi** within thirty days of receipt of this notice, in Form No. 35 duly stamped and verified as laid down in that form.
- 7 The amount has become due as a result of the order of Deputy Commissioner of Income Tax (Appeals)/Deputy Commissioner of Income Tax/Commissioner of Income Tax(Appeals)/Chief Commissioner or Commissioner of Income Tax — under section — of the Income Tax Act, 1961. If you intend to appeal against the aforesaid order, you may present an appeal under Part-B of Chapter XX of the said Act to the Income Tax Appellate Tribunal — within Sixty days of the receipt of that order, in Form No.36, duly stamped and verified as laid down in that form.

Date.
 Place

28.12.2016
 New Delhi

ACIT C.C.-2 NEW DELHI

Soumya
 SOUMENDU KUMAR DASH
 Asstt. Commissioner of Income T-
 Central Circle-02, New Delhi



		INCOME TAX COMPUTATION FORM			ITNS-150
1 PAN		AAGPB7978N Smt. Bhawna Babbar	4	Original/Revised If revised, mention the date of last comutation	
2 Name			5	Previous year ended	31.03.2009
Address	C-1/9, Safdurjung Development Area, Huaz Khas, New Delhi-110016	6	Whether Resident/NOR/NR	Resident	
3 Assessment Year	2009-10	7	Status	Individual	
11 Total Income 115JB		9	Order U/s	153A/143(3)	
12 Net Agriculture Income					
13 Total(11+12)	Assessed Income 333116	10	Date of Order	28.12.2016	
	I.T.	S.C.	E.C.	Total	
14 Gross Tax on (13)	18623	0	559	19182	
15 Gross tax on (12) (mention exemption limit)	Less Tax already charged u/s 143(1) 19182				
16 Gross tax chargeable on total income (14-15), Tax Relief	Balance Tax Payable 0				
17 Tax relief in r/o share income in URF/AOP/BOI u/s 86	Add: Interest u/s 234B 12M 0				
18 DIT relief u/s 90&91(specify Country)	Add: Interest u/s 234A 0				
19 Rebate u/s 88&88B	Add: Interest u/s 234D 0				
20 Others(143(1))	Add: Withd. Intt. u/s 244A 0				
21 Total tax relief(17+18+19)	Total Tax payable 0				
22 Net tax chargeable (16-21)	Rounded Off NIL				
PRE PAID TAXES					
23 TDS					
24 Advance Tax					
25 Self Assessment tax					
26 Taxes paid after original assessment/ prior reassessment/prior appeal effect etc.					
27 Total (23 to 26)					
28 Net tax payable/Refundable					
29 Interest payable by/to assessee u/s 234A,B,C,D					
234-D					
244-Withdrawan/Due					
30 Interest already paid/allowed after original assessment/prior re assessment prior appeal effect					
31 Net interest payable by/to assessee (29 adjusted by 30)					
32 Net amount payable/Refundable(28 adjusted by 31)					
33 amount already refunded as per provisional assessment/original assessment/prior appeal effect etc.					
34 balance amount payable/refundable (32 as adjusted by 33)					
35 In words Rs.	NIL				
D&CR No. 21/103					
Signature	Prepared by				
Name	Checked by				
Designation	ACIT, Central Circle -02				
Date	SOUMENDU KUMAR DAS Asst. Commissioner of Income T Central Circle-02, New Delhi				



INCOME TAX DEPARTMENT

Name & Address of the Assessee	Smt. Bhawna Babbar, C-1/9, Safdurjung Development Area, Hauz Khas, New Delhi – 110 016.
PAN/Status	AAGPB7978N/Individual
Assessment Year	2009-10
Previous Year	Ended on 31.03.2009
Circle	Central Circle -2, New Delhi
Whether resident/resident but not ordinarily resident/ Non resident	Resident
Date (s) of hearing	As per note sheet
Date of Order	28/12/2016
Section & Sub-section under which the assessment is made	153A r.w.s. 143(3) of the Income Tax Act, 1961

ORDER u/s 153A r.w.s 143(3) OF THE INCOME TAX ACT, 1961

A search and seizure operation was carried out, u/s 132 of the Income tax Act, 1961, on 10.03.2015 on Appu Ghar Group of cases. The case of the assessee was also covered u/s 132 of the Income Tax Act, 1961. The PAN of the assessee was centralized with Central Circle-2, New Delhi by the Pr. Commissioner of Income Tax, Delhi-24 by virtue of Order passed u/s 127 of the Income Tax Act, 1961 vide F.No. Pr.CIT-24/Centralization/2015-16/1543, dated 17.12.2015. The notice u/s 153A was issued on 19.04.2016. The assessee filed her return of income on 26.10.2016 declaring total income at Rs. 3,33,116/- During the accounting period relevant to the assessment year under consideration, the assessee derived income from salary and income from other sources.

2. Notice u/s 143(2) of the Income Tax Act, 1961 was issued 04.11.2016. Notice u/s 142(1) of the Income Tax Act, 1961 alongwith questionnaire was issued on 04.11.2016. In response to notice u/s 143(2) and questionnaire u/s 142(1) of I.T. Act, 1961 Shri Sanjay Gupta, C.A./A.R. and Sh. Shashi Bhushan Kumar, C.A./A.R. attended the proceedings from time to time with whom the case has been discussed. The reply filed in response to questionnaire and further queries have been perused.

3. After discussion and considering the material placed on records, the assessment is completed on income of Rs. 3,33,116/- as returned.

4. Assessed. Issue notice of demand.

5. This order being passed with the prior approval, under Section 153D of the Income Tax Act, 1961, of Jt. Commissioner of Income Tax, Central Range-1, New Delhi conveyed vide letter F.No. JCIT/C.R.-1/153D Approval/2016-17/1041, Dated 27.12.2016.

(Soumendu Kumar Dash)
Asstt. Commissioner of Income-tax
Central Circle-2, New Delhi

Asstt. Commissioner of Income-tax
Central Circle-2, New Delhi



Copy to: the assessee.

SOUMENDU KUMAR DASH
Asstt. Commissioner of Income Tax
Central Circle-02, New Delhi

NOTICE OF DEMAND UNDER SECTION 156 OF THE INCOME TAX ACT 1961

Status	Individual
PAN	AAGPB7978N

To,

Smt. Bhawna Babbar
 C-1/9, Safdurjung
 Development Area, Huaz
 Khas, New Delhi-110016

- 1 This is to give you notice that for the assessment year **2010-11** a sum of Rs. **NIL** details of which are given on the below has been determined to be payable by you.
- 2 The amount should be paid to the Manager, authorised bank/State Bank of India/Reserve Bank of India at **any Branch** within 30 / days of the service of this notice. The previous approval of the Addl. Commissioner of Income Tax has been obtained for allowing a period of less than 30 days for the payment of the above sum. A challan is enclosed for the purpose of payment.
- 3 If you do not pay the amount within the period specified above, you will be liable to pay simple interest at one percent for every month or part of a month from annum from the date commencing after the end of the period aforesaid in accordance with Section 220(2).
- 4 If you do not pay the amount of the tax within the period specified above, penalty(which may be as much as the amount of tax in arrear) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with section 221.
- 5 If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with Section 222 to 229, 231 and 232 of the Income Tax Act,1961.
- 6 If you intend to appeal against the assessment/penalty, you may present an appeal under Part-A of Chapter XX of the Income Tax Act, 1961, to the **Commissioner of Income Tax (Appeals)-23, New Delhi** within thirty days of receipt of this notice, in Form No. 35 duly stamped and verified as laid down in that form.
- 7 The amount has become due as a result of the order of Deputy Commissioner of Income Tax (Appeals)/Deputy Commissioner of Income Tax/Commissioner of Income Tax(Appeals)/Chief Commissioner or Commissioner of Income Tax under section _____ of the Income Tax Act, 1961. If you intend to appeal against the aforesaid order, you may present an appeal under Part-B of Chapter XX of the said Act to the Income Tax Appellate Tribunal within Sixty days of the receipt of that order, in Form No.36, duly stamped and verified as laid down in that form.

Date.
 Place

28.12.2016
 New Delhi

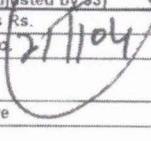
ACIT C.C.-02 NEW DELHI

Sarkar

SOUMENDU KUMAR DASH
 Asstt. Commissioner of Income Tax
 Central Circle-02, New Delhi



		INCOME TAX COMPUTATION FORM			ITNS-150
1 PAN		AAGPB7978N - Smt. Bhawna Babbar	4	Original/Revised If revised, mention the date of last comutation	
2 Name			5	Previous year ended	31.03.2010
Address	C-1/9, Safdarjung Development Area, Huaz Khas, New Delhi-110016	6	Whether Resident/NOR/NR	Resident	
7	Status	Individual			
9	Order U/s	153A/143(3)			
3 Assessment Year	2010-11	10	Date of Order	28.12.2016	
11 Total Income 115JB					
12 Net Agriculture Income					
13 Total(11+12)	Assessed Income 389102				
	I.T.	S.C.	E.C.	Total	
14 Gross Tax on (13)	28820	0	865	29685	
15 Gross tax on (12) (mention exemption limit)	Less Tax already charged u/s 143(1) 29685				
16 Gross tax chargeable on total income (14-15), Tax Relief	0				
17 Tax relief in r/o share income in URF/AOP/BOI u/s 86	0				
18 DIT relief u/s 90&91(specify Country)	0				
19 Rebate u/s 88&88B	0				
20 Others(143(1))	0				
21 Total tax relief(17+18+19)	0				
22 Net tax chargeable (16-21)	NIL PRE PAID TAXES				
23 TDS					
24 Advance Tax					
25 Self Assessment tax					
26 Taxes paid after original assessment/ prior reassessment/prior appeal effect etc.					
27 Total (23 to 26)					
28 Net tax payable/Refundable					
29 Interest payable by/to assessee u/s 234A,B,C,D					
234-D					
244-Withdrawn/Due					
30 Interest already paid/allowed after original assessment/prior re assessment prior appeal effect					
31 Net interest payable by/to assessee (29 adjusted by 30)					
32 Net amount payable/Refundable(28 adjusted by 31)					
33 amount already refunded as per provisional assessment/original assessment/prior appeal effect etc.					
34 balance amount payable/refundable (32 as adjusted by 33)					
35 In words Rs.					
D&CR No.					
Signature	Prepared by	Checked by			
Name					
Designation	Senior Tax Assistant				
Date	28.12.2016				


 ACIT, Central Circle -02

 SOUMENDU KUMAR DAS
 Asstt. Commissioner of Income Tax
 Central Circle-02, New Delhi

**INCOME TAX DEPARTMENT**

Name & Address of the Assessee	Smt. Bhawna Babbar, C-1/9, Safdurjung Development Area, Hauz Khas, New Delhi – 110 016.
PAN/Status	AAGPB7978N/Individual
Assessment Year	2010-11
Previous Year	Ended on 31.03.2010
Circle	Central Circle –2, New Deihi
Whether resident/resident but not ordinarily resident/ Non resident	Resident
Date (s) of hearing	As per note sheet
Date of Order	28/12/2016
Section & Sub-section under which the assessment is made	153A r.w.s. 143(3) of the Income Tax Act, 1961

ORDER u/s 153A r.w.s. 143(3) OF THE INCOME TAX ACT, 1961

A search and seizure operation was carried out, u/s 132 of the Income tax Act, 1961, on 10.03.2015 on Appu Ghar Group of cases. The case of the assessee was also covered u/s 132 of the Income Tax Act, 1961. The PAN of the assessee was centralized with Central Circle-2, New Delhi by the Pr. Commissioner of Income Tax, Delhi-24 by virtue of Order passed u/s 127 of the Income Tax Act, 1961 vide F.No. Pr.CIT-24/Centralization/2015-16/1543, dated 17.12.2015. The notice u/s 153A was issued on 19.04.2016. The assessee filed her return of income on 26.10.2016 declaring total income at Rs. 3,89,102/- During the accounting period relevant to the assessment year under consideration, the assessee derived income from salary and income from other sources.

2. Notice u/s 143(2) of the Income Tax Act, 1961 was issued 04.11.2016. Notice u/s 142(1) of the Income Tax Act, 1961 alongwith questionnaire was issued on 04.11.2016. In response to notice u/s 143(2) and questionnaire u/s 142(1) of I.T. Act, 1961 Shri Sanjay Gupta, C.A./A.R. and Sh. Shashi Bhushan Kumar, C.A./A.R. attended the proceedings from time to time with whom the case has been discussed. The reply filed in response to questionnaire and further queries have been perused.

3. After discussion and considering the material placed on records, the assessment is completed on income of Rs. 3,89,102/- as returned.

4. Assessed. Issue notice of demand.

5. This order being passed with the prior approval, under Section 153D of the Income Tax Act, 1961, of Jt. Commissioner of Income Tax, Central Range-1, New Delhi conveyed vide letter F.No. JCIT/C.R.-1/153D Approval/2016-17/1041, Dated 27.12.2016.

(Soumendu Kumar Dash)
Asstt. Commissioner of Income-tax
Central Circle-2, New Delhi.

Asstt. Commissioner of Income-tax
Central Circle-2, New Delhi

SOUMENDU KUMAR DASH
Asstt. Commissioner of Income Tax
Central Circle-02, New Delhi

Copy to: the assessee.



NOTICE OF DEMAND UNDER SECTION 156 OF THE INCOME TAX ACT 1961

Status	Individual
PAN	AAGPB7978N

To,

Smt. Bhawna Babbar
C-1/9, Safdurjung
Development Area, Huaz
Khas, New Delhi-110016

- 1 This is to give you notice that for the assessment year **2011-12** a sum of Rs. **NIL** details of which are given on the below has been determined to be payable by you.
- 2 The amount should be paid to the Manager, authorised bank/State Bank of India/Reserve Bank of India at **any Branch** within 30 / days of the service of this notice. The previous approval of the Addl. Commissioner of Income Tax has been obtained for allowing a period of less than 30 days for the payment of the above sum. A challan is enclosed for the purpose of payment.
- 3 If you do not pay the amount within the period specified above, you will be liable to pay simple interest at one percent for every month or part of a month from annum from the date commencing after the end of the period aforesaid in accordance with Section 220(2).
- 4 If you do not pay the amount of the tax within the period specified above, penalty(which may be as much as the amount of tax in arrear) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with section 221.
- 5 If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with Section 222 to 229, 231 and 232 of the Income Tax Act,1961.
- 6 If you intend to appeal against the assessment/penalty, you may present an appeal under Part-A of Chapter XX of the Income Tax Act, 1961, to the **Commissioner of Income Tax (Appeals)-23, New Delhi** within thirty days of receipt of this notice, in Form No. 35 duly stamped and verified as laid down in that form.
- 7 The amount has become due as a result of the order of Deputy Commissioner of Income Tax (Appeals)/Deputy Commissioner of Income Tax/Commissioner of Income Tax(Appeals)/Chief Commissioner or Commissioner of Income Tax under section of the Income Tax Act, 1961. If you intend to appeal against the aforesaid order, you may present an appeal under Part-B of Chapter XX of the said Act to the Income Tax Appellate Tribunal within Sixty days of the receipt of that order, in Form No.36, duly stamped and verified as laid down in that form.

Date.
Place

28.12.2016
New Delhi

ACIT C.C.-02 NEW DELHI

SOUMENDU KUMAR DASH
Asstt. Commissioner of Income Tax
Central Circle-02, New Delhi



		INCOME TAX COMPUTATION FORM				ITNS-150
1 PAN				4	Original/Revised If revised, mention the date of last comutation	
2 Name		AAGPB7978N Smt. Bhawna Babbar		5	Previous year ended	31.03.2011
Address	C-19, Safdarjung Development Area, Huaz Khas, New Delhi-110016			6	Whether Resident/NOR/NR	Resident
3 Assessment Year	2011-12			7	Status	Individual
11 Total Income 115JB				9	Order U/s	153A/143(3)
12 Net Agriculture Income				10	Date of Order	28.12.2016
13 Total(11+12)	Assessed Income	418435				
	I.T.	S.C.	E.C.		Total	
14 Gross Tax on (13)	22844	0	685	23529		
15 Gross tax on (12) (mention exemption limit)	Less Tax already charged u/s 143(1)			23529		
16 Gross tax chargeable on total income (14-15), Tax Relief	Balance Tax Payable			0		
17 Tax relief in r/o share income in URF/AOP/BOI u/s 86	Add: Interest u/s 234B			0		
18 DIT relief u/s 90&91(specify Country)	Add: Interest u/s 234A			0		
19 Rebate u/s 88&88B	Add: Interest u/s 234D			0		
20 Others(143(1))	Add: Withd. Intt. u/s 244A			0		
21 Total tax relief(17+18+19)	Total Tax payable			0		
22 Net tax chargeable (16-21)	Rounded Off			NIL		
PRE PAID TAXES						
23 TDS						
24 Advance Tax						
25 Self Assessment tax						
26 Taxes paid after original assessment/ prior reassessment/prior appeal effect etc.						
27 Total (23 to 26)						
28 Net tax payable/Refundable						
29 Interest payable by/to assessee u/s 234A,B,C,D						
234-D						
244-Withdrawan/Due						
30 Interest already paid/allowed after original assessment/prior re assessment prior appeal effect						
31 Net interest payable by/to assessee (29 adjusted by 30)						
32 Net amount payable/Refundable(28 adjusted by 31)						
33 amount already refunded as per provisional assessment/original assessment/prior appeal effect etc.						
34 balance amount payable/refundable (32 as adjusted by 33)						
35 In words Rs.						
D&CR No.	221105					
Signature		Prepared by		Checked by		
Name						
Designation	Senior Tax Assistant					
Date	28.12.2016					

 ACIT, Central
Circle -02

 SOUMENDU KUMAR DAS
Asstt. Commissioner of Income
Central Circle-02, New Delhi



INCOME TAX DEPARTMENT

Name & Address of the Assessee	Smt. Bhawnah, C-1/9, Safdurjung Development Area, Hauz Khas, New Delhi - 110 016.
PAN/Status	AAGPB7978N/Individual
Assessment Year	2011-12
Previous Year	Ended on 31.03.2011
Circle	Central Circle -2, New Delhi
Whether resident/resident but not ordinarily resident/ Non resident	Resident
Date (s) of hearing	As per note sheet
Date of Order	28/12/2016
Section & Sub-section under which the assessment is made	153A r.w. 143(3) of the Income Tax Act, 1961

ORDER u/s 153A r.w.s. 143(3) OF THE INCOME TAX ACT, 1961

A search and seizure operation was carried out, u/s 132 of the Income tax Act, 1961, on 10.03.2015 on Appu Ghar Group of cases. The case of the assessee was also covered u/s 132 of the Income Tax Act, 1961. The PAN of the assessee was centralized with Central Circle-2, New Delhi by the Pr. Commissioner of Income Tax, Delhi-24 by virtue of Order passed u/s 127 of the Income Tax Act, 1961 vide F.No. Pr.CIT-24/Centralization/2015-16/1543, dated 17.12.2015. The notice u/s 153A was issued on 19.04.2016. The assessee filed her return of income on 26.10.2016 declaring total income at Rs. 4,18,435/- . During the accounting period relevant to the assessment year under consideration, the assessee derived income from salary and income from other sources.

2. Notice u/s 143(2) of the Income Tax Act, 1961 was issued 04.11.2016. Notice u/s 142(1) of the Income Tax Act, 1961 alongwith questionnaire was issued on 04.11.2016. In response to notice u/s 143(2) and questionnaire u/s 142(1) of I.T. Act, 1961 Shri Sanjay Gupta, C.A./A.R. and Sh. Shashi Bhushan Kumar, C.A./A.R. attended the proceedings from time to time with whom the case has been discussed. The reply filed in response to questionnaire and further queries have been perused.

3. After discussion and considering the material placed on records, the assessment is completed on income of Rs. 4,18,435/- as returned.

4. Assessed. Issue notice of demand.

5. This order being passed with the prior approval, under Section 153D of the Income Tax Act, 1961, of Jt. Commissioner of Income Tax, Central Range-1, New Delhi conveyed vide letter F.No. JCIT/C.R.-1/153D Approval/2016-17/1041, Dated 27.12.2016



Copy to: the assessee.

Sanjay
(Soumendu Kumar Dash)
Asstt. Commissioner of Income-tax
Central Circle-2, New Delhi

Sanjay
Asstt. Commissioner of Income-tax
Central Circle-2, New Delhi

SOUMENDU KUMAR DASH
Asstt. Commissioner of Income Tax
Central Circle-02, New Delhi

NOTICE OF DEMAND UNDER SECTION 156 OF THE INCOME TAX ACT 1961

Status	Individual
PAN	AAGPB7978N

To,

Smt. Bhawna Babbar
 C-1/9, Safdurjung
 Development Area, Huaz
 Khas, New Delhi-110016

- 1 This is to give you notice that for the assessment year **2012-13** a sum of Rs. **NIL** details of which are given on the below has been determined to be payable by you.
- 2 The amount should be paid to the Manager, authorised bank/State Bank of India/Reserve Bank of India at **any Branch** within 30 / days of the service of this notice. The previous approval of the Addl. Commissioner of Income Tax has been obtained for allowing a period of less than 30 days for the payment of the above sum. A challan is enclosed for the purpose of payment.
- 3 If you do not pay the amount within the period specified above, you will be liable to pay simple interest at one percent for every month or part of a month from annum from the date commencing after the end of the period aforesaid in accordance with Section 220(2).
- 4 If you do not pay the amount of the tax within the period specified above, penalty(which may be as much as the amount of tax in arrear) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with section 221.
- 5 If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with Section 222 to 229, 231 and 232 of the Income Tax Act,1961.
- 6 If you intend to appeal against the assessment/penalty, you may present an appeal under Part-A of Chapter XX of the Income Tax Act, 1961, to the **Commissioner of Income Tax (Appeals)-23, New Delhi** within thirty days of receipt of this notice, in Form No. 35 duly stamped and verified as laid down in that form.
- 7 The amount has become due as a result of the order of Deputy Commissioner of Income Tax (Appeals)/Deputy Commissioner of Income Tax/Commissioner of Income Tax(Appeals)/Chief Commissioner or Commissioner of Income Tax under section _____ of the Income Tax Act, 1961. If you intend to appeal against the aforesaid order, you may present an appeal under Part-B of Chapter XX of the said Act to the Income Tax Appellate Tribunal within Sixty days of the receipt of that order, in Form No.36, duly stamped and verified as laid down in that form.

Date.
 Place

28.12.2016
 New Delhi

ACIT C.C.-02 NEW DELHI

SOUMENDU KUMAR DASH
 Asstt. Commissioner of Income Tax
 Central Circle-02, New Delhi

		INCOME TAX COMPUTATION FORM				
1 PAN			4	Original/Revised If revised, mention the date of last comutation		
2 Name		AAGPB7978N Smt. Bhawna Babbar	5	Previous year ended	31.03.2012	
Address	C-1/9, Safdurgung Development Area, Huaz Khas, New Delhi-110016		6	Whether Resident/NOR/NR	Resident	
3 Assessment Year	2012-13		7	Status	Individual	
11 Total Income 115JB			9	Order U/s	153A/143(3)	
12 Net Agriculture Income						
13 Total(11+12)	Assessed Income	480140				
	I.T.	S.C.	E.C.	Total		
14 Gross Tax on (13)	29014	0	870	29884		
15 Gross tax on (12) (mention exemption limit)	Less Tax already charged u/s 143(1)			29884		
16 Gross Tax chargeable on total income (14-15), Tax Relief	Balance Tax Payable			0		
17 Tax relief in r/o share income in URFA/AOP/BOI u/s 86	Add: Interest u/s 234B			0		
18 DIT relief u/s 90&91(specify Country)	Add: Interest u/s 234A			0		
19 Rebate u/s 88&88B	Add: Interest u/s 234D			0		
20 Others(143(1))	Add: Withd. Intt. u/s 244A			0		
21 Total tax relief(17+18+19)	Total Tax payable			1		
22 Net tax chargeable (16-21)	Rounded Off			NIL		
PRE PAID TAXES						
23 TDS						
24 Advance Tax						
25 Self Assessment tax						
26 Taxes paid after original assessment/ prior reassessment/prior appeal effect etc.						
27 Total (23 to 26)						
28 Net tax payable/Refundable						
29 Interest payable by/to assessee u/s 234A,B,C,D						
234-D						
244-Withdrawan/Due						
30 Interest already paid/allowed after original assessment/prior re assessment prior appeal						
31 Net interest payable by/to assessee (29 adjusted by 30)						
32 Net amount payable/Refundable(28 adjusted by 31)						
33 amount already refunded as per provisional assessment/original assessment/prior appeal effect etc.						
34 balance amount payable/refundable (32 as adjusted by 33)						
35 In words Rs:			Demand payable			
D&CR No.				Prepared by	Checked by	
<i>221106</i>			<i>[Signature]</i>		<i>[Signature]</i>	
Signature					ACIT, Central Circle -02	
Name					SOUMENDU KUMAR DASH	
Designation					Asst. Commissioner of Income Tax	
Date			28.12.2016		Central Circle-02, New Delhi	

**INCOME TAX DEPARTMENT**

Name & Address of the Assessee	Smt. Bhawna Babbar, C-1/9, Safdurjung Development Area, Hauz Khas, New Delhi – 110 016.
PAN/Status	AAGPB7978N/Individual
Assessment Year	2012-13
Previous Year	Ended on 31.03.2012
Circle	Central Circle -2, New Delhi
Whether resident/resident but not ordinarily resident/ Non resident	Resident
Date (s) of hearing	As per note sheet
Date of Order	28/12/2016
Section & Sub-section under which the assessment is made	153A r.w.s. 143(3) of the Income Tax Act, 1961

ORDER u/s 153A r.w.s. 143(3) OF THE INCOME TAX ACT, 1961

A search and seizure operation was carried out, u/s 132 of the Income tax Act, 1961, on 10.03.2015 on Appu Ghar Group of cases. The case of the assessee was also covered u/s 132 of the Income Tax Act, 1961. The PAN of the assessee was centralized with Central Circle-2, New Delhi by the Pr. Commissioner of Income Tax, Delhi-24 by virtue of Order passed u/s 127 of the Income Tax Act, 1961 vide F.No. Pr.CIT-24/Centralization/2015-16/1543, dated 17.12.2015. The notice u/s 153A was issued on 19.04.2016. The assessee filed her return of income on 26.10.2016 declaring total income at Rs. 4,80,140/- . During the accounting period relevant to the assessment year under consideration, the assessee derived income from salary and income from other sources.

2. Notice u/s 143(2) of the Income Tax Act, 1961 was issued 04.11.2016. Notice u/s 142(1) of the Income Tax Act, 1961 alongwith questionnaire was issued on 04.11.2016. In response to notice u/s 143(2) and questionnaire u/s 142(1) of I.T. Act, 1961 Shri Sanjay Gupta, C.A./A.R. and Sh. Shashi Bhushan Kumar, C.A./A.R. attended the proceedings from time to time with whom the case has been discussed. The reply filed in response to questionnaire and further queries have been perused.

3. After discussion and considering the material placed on records, the assessment is completed on income of Rs. 4,80,140/- as returned.

4. Assessed. Issue notice of demand.

5. This order being passed with the prior approval, under Section 153D of the Income Tax Act, 1961, of Jt. Commissioner of Income Tax, Central Range-1, New Delhi conveyed vide letter F.No. JCIT/C.R.-1/153D Approval/2016-17/1041, Dated 27.12.2016

(Soumendu Kumar Dash)
Asstt. Commissioner of Income-tax
Central Circle-2, New Delhi

Asstt. Commissioner of Income-tax
Central Circle-2, New Delhi

Copy to: the assessee.



SOUMENDU KUMAR DASH
Asstt. Commissioner of Income Tax
Central Circle-02, New Delhi

NOTICE OF DEMAND UNDER SECTION 156 OF THE INCOME TAX ACT 1961

Status	Individual
PAN	AAGPB7978N

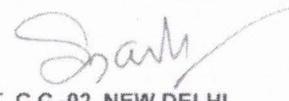
To,

Smt. Bhawna Babbar
 C-1/9, Safdurjung
 Development Area, Huaz
 Khas, New Delhi-110016

- 1 This is to give you notice that for the assessment year **2013-14** a sum of Rs. **NIL** details of which are given on the below has been determined to be payable by you.
- 2 The amount should be paid to the Manager, authorised bank/State Bank of India/Reserve Bank of India at **any Branch** within 30 / days of the service of this notice. The previous approval of the Addl. Commissioner of Income Tax has been obtained for allowing a period of less than 30 days for the payment of the above sum. A challan is enclosed for the purpose of payment.
- 3 If you do not pay the amount within the period specified above, you will be liable to pay simple interest at one percent for every month or part of a month from annum from the date commencing after the end of the period aforesaid in accordance with Section 220(2).
- 4 If you do not pay the amount of the tax within the period specified above, penalty(which may be as much as the amount of tax in arrear) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with section 221.
- 5 If you do not pay the amount within the period specified above, proceedings for the recovery therof will be taken in accordance with Section 222 to 229, 231 and 232 of the Income Tax Act,1961.
- 6 If you intend to appeal against the assessment/fine/penalty, you may present an appeal under Part-A of Chapter XX of the Income Tax Act, 1961, to the **Commissioner of Income Tax (Appeals)-23, New Delhi** within thirty days of receipt of this notice, in Form No. 35 duly stamped and verified as laid down in that form.
- 7 The amount has become due as a result of the order of Deputy Commissioner of Income Tax (Appeals)/Deputy Commissioner of Income Tax/Commissioner of Income Tax(Appeals)/Chief Commissioner or Commissioner of Income Tax under section _____ of the Income Tax Act, 1961. If you intend to appeal against the aforesaid order, you may present an appeal under Part-B of Chapter XX of the said Act to the Income Tax Appellate Tribunal within Sixty days of the receipt of that order, in Form No.36, duly stamped and verified as laid down in that form.

Date.
 Place

28.12.2016
 New Delhi



ACIT C.C.-02, NEW DELHI

SOUMENDU KUMAR DASH
 Asstt. Commissioner of Income Tax
 Central Circle-02, New Delhi

		INCOME TAX COMPUTATION FORM				ITNS-150
1 PAN				4	Original/Revised If revised, mention the date of last comutation	
2 Name		AAGPB7978N Smt. Bhawna Babbar		5	Previous year ended	31.03.2013
Address	C-1/9, Safdunjung Development Area, Huaz Khas, New Delhi-110016			6	Whether Resident/NOR/NR	Resident
3 Assessment Year	2013-14			7	Status	Individual
11 Total Income 115JB				9	Order U/s	153A/143(3)
12 Net Agriculture Income						
13 Total(11+12)		Assessed Income 483211			Date of Order	28.12.2016
		I.T.	S.C.	E.C.	Total	
14 Gross Tax on (13)	28321	0	850	29171		
15 Gross tax on (12) (mention exemption limit)					Less Tax already charged u/s 143(1)	29171
16 Gross tax chargeable on total income (14-15), Tax Relief						0
17 Tax relief in r/o share income in URF/AOP/BOI u/s 86					Add: Interest u/s 234B	0
18 DIT relief u/s 90&91(specify Country)					Add: Interest u/s 234A	0
19 Rebate u/s 88&88B					Add: Interest u/s 234D	0
20 Others(143(1))					Add: Withd. Intt. u/s 244A	0
21 Total tax relief(17+18+19)					Total Tax payable	0
22 Net tax chargeable (16-21)					Rounded Off	NIL
PRE PAID TAXES						
23 TDS						
24 Advance Tax						
25 Self Assessment tax						
26 Taxes paid after original assessment/ prior reassessment/prior appeal effect etc.						
27 Total (23 to 26)						
28 Net tax payable/Refundable						
29 Interest payable by/to assessee u/s 234A,B,C,D						
30 234-D						
31 244-Withdrawn/Due						
32 Interest already paid/allowed after original assessment/prior re assessment prior appeal effect						
33 Net interest payable by/to assessee (29 adjusted by 30)						
34 Net amount payable/Refundable(28 adjusted by 31)						
35 amount already refunded as per provisional assessment/original assessment/prior appeal effect etc.						
36 balance amount payable/refundable (32 as adjusted by 33)						
37 In words Rs.	22110/-					
D&CR No.						
Signature		Prepared by		Checked by		
Name		<i>[Signature]</i>				
Designation		Senior Tax Assistant				
Date		28.12.2016				

Soumendu Kumar Das
ACIT, Central
Circle -02
SOUMENDU KUMAR DAS
Asst. Commissioner of Income T.
Central Circle-02, New Delhi



**INCOME TAX DEPARTMENT**

Name & Address of the Assessee	Smt. Bhawna Babbar, C-1/9, Safdurjung Development Area, Hauz Khas, New Delhi – 110 016.
PAN/Status	AAGPB7978N/Individual
Assessment Year	2013-14
Previous Year	Ended on 31.03.2013
Circle	Central Circle -2, New Delhi
Whether resident/resident but not ordinarily resident/ Non resident	Resident
Date (s) of hearing	As per note sheet
Date of Order	28/12/2016
Section & Sub-section under which the assessment is made	153A r.w.s. 143(3) of the Income Tax Act, 1961

ORDER u/s 153A r.w.s. 143(3) OF THE INCOME TAX ACT, 1961

A search and seizure operation was carried out, u/s 132 of the Income tax Act, 1961, on 10.03.2015 on Appu Ghar Group of cases. The case of the assessee was also covered u/s 132 of the Income Tax Act, 1961. The PAN of the assessee was centralized with Central Circle-2, New Delhi by the Pr. Commissioner of Income Tax, Delhi-24 by virtue of Order passed u/s 127 of the Income Tax Act, 1961 vide F.No. Pr.CIT-24/Centralization/2015-16/1543, dated 17.12.2015. The notice u/s 153A was issued on 19.04.2016. The assessee filed her return of income on 26.10.2016 declaring total income at Rs. 4,83,211/- . During the accounting period relevant to the assessment year under consideration, the assessee derived income from salary and income from other sources.

2. Notice u/s 143(2) of the Income Tax Act, 1961 was issued 04.11.2016. Notice u/s 142(1) of the Income Tax Act, 1961 alongwith questionnaire was issued on 04.11.2016. In response to notice u/s 143(2) and questionnaire u/s 142(1) of I.T. Act, 1961 Shri Sanjay Gupta, C.A./A.R. and Sh. Shashi Bhushan Kumar, C.A./A.R. attended the proceedings from time to time with whom the case has been discussed. The reply filed in response to questionnaire and further queries have been perused.

3. After discussion and considering the material placed on records, the assessment is completed on income of Rs. 4,83,211/- as returned.

4. Assessed. Issue notice of demand.

5. This order being passed with the prior approval, under Section 153D of the Income Tax Act, 1961, of Jt. Commissioner of Income Tax, Central Range-1, New Delhi conveyed vide letter F.No. JCIT/C.R.-1/153D Approval/2016-17/1041, Dated 27.12.2016



Copy to: the assessee.

Dash
(Soumendu Kumar Dash)
Asstt. Commissioner of Income-tax
Central Circle-2, New Delhi

Dash
Asstt. Commissioner of Income-tax
Central Circle-2, New Delhi
SOUMENDU KUMAR DASH
Asst. Commissioner of Income Tax
Central Circle-02, New Delhi

NOTICE OF DEMAND UNDER SECTION 156 OF THE INCOME TAX ACT 1961

Status	Individual
PAN	AAGPB7978N

To,

Smt. Bhawna Babbar
 C-1/9, Safdurjung
 Development Area, Huaz
 Khas, New Delhi-110016

- 1 This is to give you notice that for the assessment year **2014-15** a sum of Rs. **NIL** details of which are given on the below has been determined to be payable by you.
- 2 The amount should be paid to the Manager, authorised bank/State Bank of India/Reserve Bank of India at **any Branch** within 30 / days of the service of this notice. The previous approval of the Addl. Commissioner of Income Tax has been obtained for allowing a period of less than 30 days for the payment of the above sum. A challan is enclosed for the purpose of payment.
- 3 If you do not pay the amount within the period specified above, you will be liable to pay simple interest at one percent for every month or part of a month from annum from the date commencing after the end of the period aforesaid in accordance with Section 220(2).
- 4 If you do not pay the amount of the tax within the period specified above, penalty(which may be as much as the amount of tax in arrear) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with section 221.
- 5 If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with Section 222 to 229, 231 and 232 of the Income Tax Act,1961.
- 6 If you intend to appeal against the assessment/fine/penalty, you may present an appeal under Part-A of Chapter XX of the Income Tax Act, 1961, to the **Commissioner of Income Tax (Appeals)-23, New Delhi** within thirty days of receipt of this notice, in Form No. 35 duly stamped and verified as laid down in that form.
- 7 The amount has become due as a result of the order of Deputy Commissioner of Income Tax (Appeals)/Deputy Commissioner of Income Tax/Commissioner of Income Tax(Appeals)/Chief Commissioner or Commissioner of Income Tax under section _____ of the Income Tax Act, 1961. If you intend to appeal against the aforesaid order, you may present an appeal under Part-B of Chapter XX of the said Act to the Income Tax Appellate Tribunal within Sixty days of the receipt of that order, in Form No.36, duly stamped and verified as laid down in that form.

Date.
 Place

28.12.2016
 New Delhi

ACIT C.C.-02 NEW DELHI

SOUMENDU KUMAR DASH
 Asstt. Commissioner of Income Tax
 Central Circle-02, New Delhi



		INCOME TAX COMPUTATION FORM				ITNS-150
1 PAN			4	Original/Revised If revised, mention the date of last comutation		
2 Name		AAGPB7978N Smt. Bhawna Babbar	5	Previous year ended	31.03.2014	
Address	C-1/9, Safdurjung Development Area, Huzaz Khas, New Delhi-110016		6	Whether Resident/NOR/NR	Resident	
3 Assessment Year	2014-15		7	Status	Indl	
11 Total Income 115JB			9	Order U/s	153A/143(3)	
12 Net Agriculture Income			10	Date of Order	28.12.2016	
13 Total(11+12)		Assessed Income 556884				
		I.T.	S.C.	E.C.	Total	
14 Gross Tax on (13)	41377	0	1241	42618		
15 Gross tax on (12) (mention exemption limit)	Less Tax already charged u/s 143(1)				42618	
16 Gross tax chargeable on total income (14-15), Tax Relief	Balance Tax Payable				0	
17 Tax relief in r/o share income in URFI/AOP/BOI u/s 86	Add: Interest u/s 234B				0	
18 DIT relief u/s 90&91(specify Country)	Add: Interest u/s 234A				0	
19 Rebate u/s 88&88B	Add: Interest u/s 234D				0	
20 Others{143(1)}	Add: Withd. Intt. u/s 244A				0	
21 Total tax relief(17+18+19)	Total Tax payable				0	
22 Net tax chargeable (16-21)	Rounded Off				NIL	
PRE PAID TAXES						
23 TDS						
24 Advance Tax						
25 Self Assessment tax						
26 Taxes paid after original assessment/ prior reassessment/prior appeal effect etc.						
27 Total (23 to 26)						
28 Net tax payable/Refundable						
29 Interest payable by/to assessee u/s 234A,B,C,D						
234-D						
244-Withdrawn/Due						
30 Interest already paid/allowed after original assessment/prior re assessment prior appeal effect						
31 Net interest payable by/to assessee (29 adjusted by 30)						
32 Net amount payable/Refundable(28 adjusted by 31)						
33 amount already refunded as per provisional assessment/original assessment/prior appeal effect etc.						
34 balance amount payable/refundable (32 as adjusted by 33)						
35 In words Rs.						
D&CR No 22108		Prepared by	Checked by			
Signature				ACIT, Central Circle -02		
Name						
Designation	Senior Tax Assistant			SOUMENDU KUMAR DASH		
Date	28.12.2016			Asstt. Commissioner of Income Tax Central Circle-02, New Delhi		

**INCOME TAX DEPARTMENT**

Name & Address of the Assessee	Smt. Bhawna Babbar, C-1/9, Safdurjung Development Area, Hauz Khas, New Delhi – 110 016.
PAN/Status	AAGPB7978N/Individual
Assessment Year	2014-15
Previous Year	Ending on 31.03.2014
Circle	Central Circle –2, New Delhi
Whether resident/resident but not ordinarily resident/ Non resident	Resident
Date (s) of hearing	As per note sheet
Date of Order	28/12/2016
Section & Sub-section under which the assessment is made	153A r.w.s. 143(3) of the Income Tax Act, 1961

ORDER u/s 153A r.w.s. 143(3) OF THE INCOME TAX ACT, 1961

A search and seizure operation was carried out, u/s 132 of the Income tax Act, 1961, on 10.03.2015 on Appu Ghar Group of cases. The case of the assessee was also covered u/s 132 of the Income Tax Act, 1961. The PAN of the assessee was centralized with Central Circle-2, New Delhi by the Pr. Commissioner of Income Tax, Delhi-24 by virtue of Order passed u/s 127 of the Income Tax Act, 1961 vide F.No. Pr.CIT-24/Centralization/2015-16/1543, dated 17.12.2015. The notice u/s 153A was issued on 19.04.2016. The assessee filed her return of income on 26.10.2016 declaring total income at Rs. 5,56,884/- . During the accounting period relevant to the assessment year under consideration, the assessee derived income from salary and income from other sources.

2. Notice u/s 143(2) of the Income Tax Act, 1961 was issued 04.11.2016. Notice u/s 142(1) of the Income Tax Act, 1961 alongwith questionnaire was issued on 04.11.2016. In response to notice u/s 143(2) and questionnaire u/s 142(1) of I.T. Act, 1961 Shri Sanjay Gupta, C.A./A.R. and Sh. Shashi Bhushan Kumar, C.A./A.R. attended the proceedings from time to time with whom the case has been discussed. The reply filed in response to questionnaire and further queries have been perused.

3. After discussion and considering the material placed on records, the assessment is completed on income of Rs. 5,56,884/- as returned.

4. Assessed. Issue notice of demand.

5. This order being passed with the prior approval, under Section 153D of the Income Tax Act, 1961, of Jt. Commissioner of Income Tax, Central Range-1, New Delhi conveyed vide letter F.No. JCIT/C.R.-1/153D Approval/2016-17/1041, Dated 27.12.2016

(Soumendu Kumar Dash)
Asstt. Commissioner of Income-tax
Central Circle-2, New Delhi

Asstt. Commissioner of Income-tax
Central Circle-2, New Delhi

Copy to: the assessee.



SOUMENDU KUMAR DASH
Asstt. Commissioner of Income Tax
Central Circle-02, New Delhi

NOTICE OF DEMAND UNDER SECTION 156 OF THE INCOME TAX ACT 1961

Status	Individual
PAN	AAGPB7978N

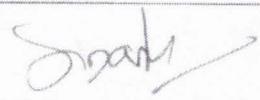
To,

Smt. Bhawna Babbar
 C-1/9, Safdurjung
 Development Area, Huaz
 Khas, New Delhi-110016

- 1 This is to give you notice that for the assessment year **2015-16** a sum of Rs. **1420485** details of which are given on the below has been determined to be payable by you.
- 2 The amount should be paid to the Manager, authorised bank/State Bank of India/Reserve Bank of India at any **Branch** within 30 / days of the service of this notice. The previous approval of the Addl. Commissioner of Income Tax has been obtained for allowing a period of less than 30 days for the payment of the above sum. A challan is enclosed for the purpose of payment.
- 3 If you do not pay the amount within the period specified above, you will be liable to pay simple interest at one percent for every month or part of a month from annum from the date commencing after the end of the period aforesaid in accordance with Section 220(2).
- 4 If you do not pay the amount of the tax within the period specified above, penalty(which may be as much as the amount of tax in arrear) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with section 221.
- 5 If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with Section 222 to 229, 231 and 232 of the Income Tax Act,1961.
- 6 If you intend to appeal against the assessment/penalty, you may present an appeal under Part-A of Chapter XX of the Income Tax Act, 1961, to the **Commissioner of Income Tax (Appeals)-23, New Delhi** within thirty days of receipt of this notice, in Form No. 35 duly stamped and verified as laid down in that form.
- 7 The amount has become due as a result of the order of Deputy Commissioner of Income Tax (Appeals)/Deputy Commissioner of Income Tax/Commissioner of Income Tax(Appeals)/Chief Commissioner or Commissioner of Income Tax under section _____ of the Income Tax Act, 1961. If you intend to appeal against the aforesaid order, you may present an appeal under Part-B of Chapter XX of the said Act to the Income Tax Appellate Tribunal within Sixty days of the receipt of that order, in Form No-36, duly stamped and verified as laid down in that form.

Date. 28.12.2016
 Place New Delhi

ACIT C.C.-02 NEW DELHI


 SOUMENDU KUMAR DASH
 Asstt. Commissioner of Income Tax
 Central Circle-02, New Delhi



		INCOME TAX COMPUTATION FORM				
1 PAN		4	Original/Revised If revised, mention the date of last comutation			
2 Name	AAGPB7978N Smt. Bhawna Babbar	5	Previous year ended	31.03.2015		
Address	C-19, Safdurjung Development Area, Huaz Khas, New Delhi-110016	6	Whether Resident/NOR/NR	Resident		
3 Assessment Year	2015-16	7	Status	Indl		
11 Total Income 115JB		9	Order U/s	143(3)		
12 Net Agriculture Income						
13 Total(11+12)	Assessed Income 4740929	10	Date of Order	28.12.2016		
		I.T.	S.C.	E.C.	Total	
14 Gross Tax on (13)	1256167	0	37685	1293852		
15 Gross tax on (12) (mention exemption limit)	Less Tax already charged u/s 143(1)			110433		
16 Gross tax chargeable on total income (14-15), Tax Relief	Balance Tax Payable			1183419		
17 Tax relief in r/o share income in URF/AOP/BOI u/s 86	Add: Interest u/s 234B			237066		
18 DIT relief u/s 90&91(specify Country)	Add: Interest u/s 234A			0		
19 Rebate u/s 88&88B	Add: Interest u/s 234D			0		
20 Others(143(1))	Add: Withd. Intt. u/s 244A			0		
21 Total tax relief(17+18+19)	Total Tax payable			1420485		
22 Net tax chargeable (16-21)	Rounded Off			1420485		
PRE PAID TAXES						
23 TDS						
24 Advance Tax						
25 Self Assessment tax						
26 Taxes paid after original assessment/ prior reassessment/prior appeal effect etc.						
27 Total (23 to 26)						
28 Net tax payable/Refundable						
29 Interest payable by/to assessee u/s 234A,B,C,D						
234-D						
244-Withdrawan/Due						
30 Interest already paid/allowed after original assessment/prior re assessment prior appeal effect						
31 Net interest payable by/to assessee (29 adjusted by 30)						
32 Net amount payable/Refundable(28 adjusted by 31)						
33 amount already refunded as per provisional assessment/original assessment/prior appeal effect etc.						
34 balance amount payable/refundable (32 as adjusted by 33)	1420485					
35 In words Rs.						
D&CR No.						
Prepared by						
Checked by						
Signature						
Name						
Designation	ACIT, Central Circle -02					
Date	SOUMENDU KUMAR DAS Asst. Commissioner of Income Tax Central Circle-02, New Delhi					

**INCOME TAX DEPARTMENT**

Name & Address of the Assessee	Smt. Bhawna Babbar, C-1/9, Safdurjung Development Area, Hauz Khas, New Delhi – 110 016.
PAN/Status	AAGPB7978N/Individual
Assessment Year	2015-16
Previous Year	Ended on 31.03.2015
Circle	Central Circle-2, New Delhi
Whether resident/resident but not ordinarily resident/ Non resident	Resident
Date (s) of hearing	As per note sheet
Date of Order	28/12/2016
Section & Sub-section under which the assessment is made	143(3) of the Income Tax Act, 1961

ORDER u/s 143(3) OF THE INCOME TAX ACT, 1961

A search and seizure operation was carried out, u/s 132 of the Income tax Act, 1961, on 10.03.2015 on Appu Ghar Group of cases. The case of the assessee was also covered u/s 132 of the Income Tax Act, 1961. The PAN of the assessee was centralized with Central Circle-2, New Delhi by the Pr. Commissioner of Income Tax, Delhi-24 by virtue of Order passed u/s 127 of the Income Tax Act, 1961 vide F.No. Pr.CIT-24/Centralization/2015-16/1543, dated 17.12.2015. The assessee electronically filed her return of income declaring total income at Rs. 9,11,090/- . During the accounting period relevant to the assessment year under consideration, the assessee derived income from salary and income from other sources.

2. Notice u/s 143(2) of the Income Tax Act, 1961 was issued 04.11.2016. Notice u/s 142(1) of the Income Tax Act, 1961 alongwith questionnaire was issued on 04.11.2016. In response to notice u/s 143(2) and questionnaire u/s 142(1) of I.T. Act, 1961 Shri Sanjay Gupta, C.A./A.R. and Sh. Shashi Bhushan Kumar, C.A./A.R. attended the proceedings from time to time with whom the case has been discussed. The reply filed in response to questionnaire and further queries have been perused.

3. Unexplained Jewellery

3.1 In the case of the assessee following jewellery was found:

Name of premise	Weight/equivalent weight of gold Jewellery	Value of jewellery
Locker No. 323 in Canara Bank, SDA Branch, New Delhi	2300.45 gms.	Rs. 77,83,778/-
C-1/9, Safdurjung Development Area, Hauz Khas, New Delhi	464.75 gms	Rs. 11,26,561/-



3.2 During the course of operation of Locker No. 323 in Canara Bank, SDA Branch, New Delhi on 22.04.2015 in the name of the assessee, the jewellery valued at Rs. 77,83,778/- was found. In this regard, statement of Smt. Bhawna Babbar was recorded on that day. The relevant portion of the statement is reproduced here for reference:-

Statement of Smt. Bhawana Babbar w/o Sh. Rakesh Babbar recorded on 22.04.2015 during operation of Locker No. 323 Canara Bank, SDA Branch, New Delhi:

Q. No. 7 Upon operation of locker jewellery valued at Rs. 77,83,778/- weighing 2300.45 gm gold and 142.18 cts diamond has been found. Kindly explain the source of acquisition of the same?

Ans. The jewellery so found from the locker belongs to myself, my mother in law Smt. Janak Dulari and my married daughters Mrs. Ashima Behal and Ankita Goyal. The Jewellery have been acquired by us on various occasions as gifts received from relatives and friends as well as acquired/purchased by us for various purposes.

Q. No. 8 Why the jewellery of your married daughters kept in your locker? Are they residing with you?

Ans. Since my younger daughter Smt. Ankita Goyal is not maintain any locker in her name or in joint name with anyone, she had kept her own jewellery in my locker. Moreover, she was married in 2012 only and her in laws are based in Delhi. Further, some of the jewellery belonging to my elder daughter is also kept in my locker as she had interested that to me in good faith. No, they are not residing with me.

Q. No. 9 Are your daughters wealth tax assessees?

Ans. No, they are not wealth tax assessees.

3.3 From the above statement, it is clear that the assessee has stated that the jewellery belongs to her two married daughters, her mother in law and herself. However, during the assessment proceedings the assessee has submitted affidavits from Smt. Bhawan Babbar, Smt. Ankita Goyal and Smt. Janak Dulari claiming jewellery found in Locker No. 323 as their streedhan. The assessee has also referred to decision of Hon'ble Delhi High Court in the matter of Sh. Ashok Chaddha Vs. ITO in ITA No. 274/2011.

3.4 It is to be noted that on the date of search i.e. 10.03.2015 jewellery of Rs. 11,26,561/- was also found. During the assessment proceedings the assessee has not given any satisfactory written reply/ documentary evidence about source of acquisition of this jewellery.

3.5 Considering the submission of the assessee and CBDT's Instruction No. 1916 of 1994 dated 11.05.1994 all the four married ladies of the family are allowed 500 gms. of gold jewellery as streedhan and Sh. Rakesh Babbar is also allowed 100 gms. of gold jewellery. Therefore, jewellery of Rs. 56,23,300/- (total weight 2100 gms. gold rates are taken as per valuation report dated 10.03.2015) is allowed and rest jewellery of Rs. 32,87,039/- deemed unexplained. Further, from the submission filed by the assessee establish that the assessee was not filing her Wealth Tax Returns.



3.6 As such, regarding jewellery of Rs. 32,87,039/- [total jewellery of Rs. 89,10,339/- less 56,23,300/- allowed to the assessee], no plausible explanation has been offered by the assessee.

3.7 In this regard, attention is invited to introduction of section 115BBE & flat rate of tax on undisclosed income/investment/ expenditure. This section has been inserted by Finance Act, 2012 as applicable from A.Y. 2013-14. It seeks to levy flat rate of tax on any income which are referred in sections 68, 69, 69A, 69B, 69C and 69D. After introduction of this section, the benefit of basic exemption, set off of business losses or unabsorbed depreciation against such deemed income shall also not be available to the assessee. In view of above, the amount of addition made on account of 'Unexplained Jewellery' is held to be unexplained u/s. 69A of the Income Tax Act, 1961 for the assessment year under consideration and calculation of tax on this unexplained cash credit will be made as per provisions contained under section 115BBE of the Act separately. I am also **satisfied** that the assessee has furnished inaccurate particulars of her income and could have succeeded in concealing the income, if the case had not been assessed under scrutiny. Therefore, penalty proceedings u/s 271AAB of I.T. Act, 1961 are initiated.

(Addition: Rs. 32,87,039/-)

4. Unexplained Cash

4.1 During the course of operation of Locker No. 323 in Canara Bank, SDA Branch, New Delhi on 22.04.2015 in the name of the assessee, the cash of Rs. 5,42,800/- was found. When the assessee was asked about the source of the cash. She informed that the cash pertain to gifts (shagan) received on the occasion of her younger daughter Ms. Ankita Goyal. In this regard, statement of Smt. Bhawna Babbar was recorded on that day. The relevant portion of the statement is reproduced here for reference:-

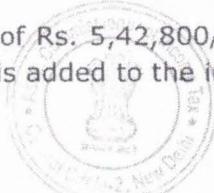
Statement of Smt. Bhawana Babbar w/o Sh. Rakesh Babbar recorded on 22.04.2015 during operation of Locker No. 323 Canara Bank, SDA Branch, New Delhi:

Q. No. 12 Upon operation of locker cash of Rs. 5,42,800/- was found. Kindly explain the source of acquisition of the same?

Ans. The entire cash so found in the locker was received as gift (Shagan) on the occasion of marriage and subsequent proceedings of my younger daughter Smt. Ankita Goyal. It was given by relatives and family friends and thus we are not in a position to explain the source of the same.

4.2 During the assessment proceedings in response to questionnaire the assessee has submitted a copy of cash book of the assessee. However on the perusal of the cash book it is clear that the an opening balance of Rs. 15,93,300/- is claimed and source of the same has not been explained. It is to be noted that Mrs. Bhavna Babbar has stated the cash was received as gift (shagan) from relatives, however, no gift deed could be produced during the assessment proceedings. Hence, the assessee has failed to furnish satisfactory evidence to justify the source of the cash of Rs. 5,42,800/-. It is also to be noted the assessee has bank account and the cash found is shown as cash in hand. It is common comprehension that any cash in hand would be found at the residence rather than the bank locker, when the assessee has a bank account as well. Further, from the submission filed by the assessee establish that the assessee was not filing her Wealth Tax Returns.

4.3 As such, total cash of Rs. 5,42,800/-, no plausible explanation has been offered by the assessee. The amount is added to the income of the assessee.



4. In this regard, attention is invited to introduction of section 115BBE & flat rate of tax on undisclosed income/investment/ expenditure. This section has been inserted by Finance Act, 2012 as applicable from A.Y. 2013-14. It seeks to levy flat rate of tax on any income which are referred in sections 68, 69, 69A, 69B, 69C and 69D. After introduction of this section, the benefit of basic exemption, set off of business losses or unabsorbed depreciation against such deemed income shall also not be available to the assessee. In view of above, the amount of addition made on account of 'Unexplained Cash' is held to be unexplained u/s. 69A of the Income Tax Act, 1961 for the assessment year under consideration and calculation of tax on this unexplained cash credit will be made as per provisions contained under section 115BBE of the Act separately. I am also **satisfied** that the assessee has furnished inaccurate particulars of her income and could have succeeded in concealing the income, if the case had not been assessed under scrutiny. Therefore, penalty proceedings u/s 271AAB of I.T. Act, 1961 are initiated.

(Addition: Rs. 5,42,800/-)

5. After discussion and considering the material placed on record, income of the assessee is computed as under:-

Income as per ITR	Rs.	9,11,090/-
Add:- Addition on account of unexplained jewellery as discussed in Para 3 above.	Rs.	32,87,039/-
Add:- Addition on account of unexplained cash as discussed in Para 4 above.	Rs.	5,42,800/-
Total income	Rs.	47,40,929/-

6. Thus, the total assessed income of the assessee is Rs. 47,40,929/- on which assessment is made. Notice u/s 271AAB issued as per satisfaction recorded in Para 3 above. Interest is charged as per ITNS-150 which part of this order. Draw ITNS-150.

7. This order being passed with the prior approval, under Section 153D of the Income Tax Act, 1961, of Jt. Commissioner of Income Tax, Central Range-1, New Delhi conveyed vide letter F.No. JCIT/C.R.-1/153D Approval/2016-17/1041, Dated 27.12.2016.

(Soumendu Kumar Dash)
Asstt. Commissioner of Income-tax
Central Circle-2, New Delhi

Copy to: the assessee.



Asstt. Commissioner of Income-tax
Central Circle-2, New Delhi

SOUMENDU KUMAR DASH
Asstt. Commissioner of Income Tax
Central Circle-02, New Delhi

पावती सं/Ack.No. 407122310387
 दिनांक /Date 01-Nov-2023
 वर्ष /AY/FY 2023-24
 पैन/टैन /PAN/TAN AAGPB7978N

From:
BHAWNA BABBAR,
 BA-324,
 Tagore Garden,
 New Delhi-110027
 Email: bhawnababbar@ymail.com
 Mobile: + 91 9811434342

नाम /Name BHAWNA
 NO. of Pages 2
 अ.अ./To WARD 72(1),
 DELHI/



Date: 31th October 2023

To,
The Assistant Commissioner of Income Tax/ Income Tax Officer,
 Ward-72(1),
 Civic Centre,
 New Delhi.
 Email: delhi.ito72.1@incometax.gov.in

PAN: AAGPB7978N

REMINDER

SUB: REQUEST FOR RELEASE OF JEWELLERY IN THE CASE OF
SMT BHAWNA BABBAR,
FOR THE ASSESSMENT YEAR

Respected Sir / Madam,

Most humbly, it is respectfully submitted that

- 1) With reference to our request for Release of Jewellery, cash and issue of refund dt.09.06.2023, Your Goodself had made a request to transfer complete records of myself for the Assessment Year 2009-10 to 2015-16 to Hon'ble DCIT, Central Circle-2 through email dt. 11th August 2023 with a copy to me.
- 2) On 3rd September 2023, I also sent an email to Hon'ble DCIT, Central Circle-2 with a copy to you for transferring records to the office of Your Kindself, so that the jewellery may be released.
- 3) That my counsel Dr. Rakesh Kumar Advocate had personally visited the office of Hon'ble DCIT, Central Circle-2 and he was told that the records have been transferred to your office and they don't have any record for the Assessment Years 2009-10 to 2015-16 of Myself, Bhawna Babbar at their office.
- 4) That in lieu of aforesaid facts, it is humbly requested that Your Kindself may please do the needful and release the jewellery seized on 22.04.2015.

PRAYER

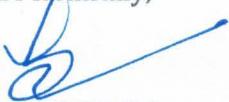
In lieu, of aforesaid facts and submission it is humbly PRAYED as under:

- a) To release Jewellery Seized on 22/04/2015.
- b) To release Cash of Rs.3,50,000/- Seized on 22/04/2015.
- c) To grant refund of Rs.2,85,014 by virtue of Form 5 of VSVS.

Placed before YOUR GOODSELF for Kind consideration.

Thanking you,

Yours faithfully,



Bhawna Babbar.
Assessee

From:
BHAWNA BABBAR,
BA-324,
Tagore Garden,
New Delhi-110027
Email: bhawnababbar@ymail.com,
Mobile: + 91 9811434342

पायती सं/Ack.No.	643482410088
दिनांक /Date	27-May-2024
वर्ष /AY/FY	2024-25
पैन/टैन /PAN/TAN	AAGPB7978N
नाम /Name	BHAWNA BABBAR
No. of Pages	3
पा.सि./To	WARD 72(1), DELHI



Date: 27 May 2024

To,
The Assistant Commissioner of Income Tax/ Income Tax Officer,
Ward-72(1),
Civic Centre,
New Delhi.
Email: delhi.ito72.1@incometax.gov.in

PAN: **AAGPB7978N**

REMINDER

SUB: REQUEST FOR RELEASE OF JEWELLERY IN THE CASE OF SMT BHAWNA BABBAR.

Respected Sir ,

Most humbly, it is respectfully submitted that

- 1) Please refer to my earlier mail dated 31st October 2023 and transfer memo and malkhana details procured from the Office of DCIT, Central Circle-02, Delhi and filed with Your Goodself by my counsel.
- 2) Thereafter for 2-3 times, my counsels have visited your office in person in the subject matter and requested Your Goodself kindly expedite the matter for releasing the jewellery, but for the reasons unknown to me, my jewellery has not been released till date, despite the fact that there is no outstanding Income Tax Demand against me as on date.
- 3) That in lieu of aforesaid facts, it is humbly requested that Your Kindself may please do the needful and release the jewellery seized on 22.04.2015.

PRAYER

In lieu, of aforesaid facts and submission it is humbly PRAYED as under:

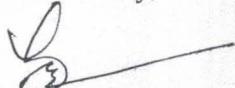
- a) To release Jewellery Seized on 22/04/2015.

- b) To release Cash of Rs.3,50,000/- Seized on 22/04/2015.
- c) To grant refund of Rs.2,85,014 by virtue of Form 5 of VSVS.

Placed before YOUR GOODSELF for Kind consideration.

Thanking you,

Yours faithfully,



Bhawna Babbar.
Assessee

Please Note: This letter was mailed to your
office on 11 May 2024.

125



Dr. RAKESH KUMAR <rakeshklk@gmail.com>

Request for release of Jewellery in the case of Smt. Bhawna Babbar

Bhawna Babbar <bhawnababbar58@gmail.com>
To: delhi.ito72.1@incometax.gov.in
Bcc: rakeshklk@gmail.com

Sat, May 11, 2024 at 5:34 PM

Respected Sir

I am attaching a letter for the request of release of my jewellery seized on 22/04/2015.

Requesting for early action as soon as possible.

Regards
Bhawna Babbar

BB request letter for release of jewellery.pdf
354K

प्राप्ति सं/Ack.No. 823692510012
 दिनांक /Date 08-Apr-2025
 रवी /AY/FY 2025-26
 पैनटैन AAGPB7978N
 /PAN/TAN
 नाम /Name BHAWNA
 बाबर
 No.of Pages 8
 ओ.आ.टो WARD 72(1),
 DELHI/



From:
BHAWNA BABBAR,
 BA-324,
 Tagore Garden,
 New Delhi-110027
 Email: bhawnababbar@ymail.com,
 Mobile: + 91 9811434342

Date: 07th April 2025

To,
The Assistant Commissioner of Income Tax/ Income Tax Officer,
 Ward-72(1),
 Civic Centre,
 New Delhi.
 Email: delhi.ito72.1@incometax.gov.in

PAN: AAGPB7978N

REMINDER-2

SUB: REQUEST FOR RELEASE OF JEWELLERY IN THE CASE OF
SMT BHAWNA BABBAR.

Respected Sir ,

Most humbly, it is respectfully submitted that despite my request, reminder and personal visit at your office, my jewellery has not been released without any fault or deficiency on my end. The details of correspondence in this respect is as under:-

- 1) I had filed an application with all the necessary documents for release of my jewellery on 09th June 2023, copy of the acknowledgement of the same is attached herewith as "*Annexure-1*".
- 2) Thereafter my counsels had visited your office number of times and they were informed that part information has only been transferred from the office of DCIT, Central Circle-2, New Delhi and in absence of complete information my request cannot be processed. Thereafter my counsel visited the office of DCIT, Central Circle-2 and requested them to transfer the complete information to your office in order to enable you to release my jewellery.
- 3) I had sent a mail dated 31st October 2023 with transfer memo and malkhana details procured from the Office of DCIT, Central Circle-02, Delhi to your office. Copy of the same is attached as "*Annexure-2*".



- 4) Thereafter for 4-5 times, my counsels have visited your office in person in the subject matter and requested Your Goodself kindly expedite the matter for releasing the jewellery, but for the reasons unknown to me, my jewellery has not been released till date, despite the fact that there is no outstanding Income Tax Demand against me as on date.
- 5) On 11th May 2024, I had again filed a letter with a request to release my jewellery through mail as well as at Ask counter. Copy of the same is attached herewith. As "**Annexure-3**".
- 6) On 15th February 2025, I had again sent a mail to you to expedite the matter of release of jewellery. Copy of the same is attached as "**Annexure-4**".
- 7) That in lieu of aforesaid facts, I again humbly request that Your Kindself may please do the needful and release the jewellery seized on 22.04.2015 at the earliest and oblige.

PRAYER

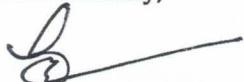
In lieu, of aforesaid facts and submission it is humbly PRAYED as under:

- a) To release Jewellery Seized on 22/04/2015.
- b) To release Cash of Rs.3,50,000/- Seized on 22/04/2015.
- c) To grant refund of Rs.2,85,014 by virtue of Form 5 of VSVS.

Placed before YOUR GOODSELF for Kind consideration.

Thanking you,

Yours faithfully,



Bhawna Babbar.
Assessee

Encl.: As above.

पावती सं/Ack.No. 407122310108
दिनांक /Date 09-June-2023
वर्ष /AY/FY 2015-16
पैन/टैन /PAN/TAN AAGPB7978N

Op Total Page 128

From:
BHAWNA BABBAR,
BA-324,
Tagore Garden,
New Delhi-110027
Email: bhawnababar@ymail.com
Mobile: + 91 9811434342

नाम /Name BHAWNA
No. of Pages 22
अस.अं./To WARD 72(1),
DELHI/



Date: 09/06/2023

To,
The Assistant Commissioner of Income Tax/ Income Tax Officer,
Ward-72(1),
Civic Centre,
New Delhi.

PAN: AAGPB7978N

**SUB: REQUEST FOR RELEASE OF JEWELLERY IN THE CASE OF SMT BHAWNA BABBAR.
FOR THE ASSESSMENT YEAR**

Respected Sir / Madam,

Most humbly, it is respectfully submitted that

- 1) A search and seizer operation was carried by ADIT / Director of Investigation-2, Delhi at our residence at C-1/9, Safdarjung Development Area, Delhi on 11/03/2015. Subsequently the bank locker was also searched by Deputy Director of Income Tax Investigation, Unit-6(1) ON 22/04/2015. From the bank locker jewellery worth Rs.43,96,417/- (As per Valuation Report dated 22/04/2015) was seized alongwith cash of Rs.3,50,000/-. Copy of Panchnama, Inventory of cash found and seized and Valuation Report of Jewellery assessed by Mr. Varun Jain, Director of M/s JB. Jewellers Private Limited, R-98, Insaara Bazar, Near Red Light Chowk, Panipat are attached herewith as **Annexure-1, 2 & 3** for your kind perusal and records.
- 2) Thereafter, the my PAN was centralized with Central Circle-2, New Delhi by virtue of Order u/s 127 passed by Principle Commissioner of Income Tax, Delhi-110024 dated 17/12/2015. The assessments from the Assessment Years 2009-10 to 2015-16 were assessed by Ld. Assistant Commissioner, Central Circle-2, New Delhi on 28/12/2016.
- 3) The assessments from AY 2009-10 to 2014-15 were framed with **NIL demand** and while framing assessment for the AY 2015-16, the Ld. AO made additions of Rs.32,87,039/- and Rs.5,42,800/- in respect of unexplained jewellery and unexplained cash respectively. The **demand for the AY 2015-16 of Rs.14,20,485/- was created.** Copies of Assessment Orders along with Demand notices for the 7 years under reference are attached herewith as **Annexure - 4, 5, 6, 7, 8, 9, 10.**

From:
BHAWNA BABBAR,
BA-324,
Tagore Garden,
New Delhi-110027
Email: bhawnababbar@ymail.com
Mobile: + 91 9811434342

Date: 31st October 2023

To,
The Assistant Commissioner of Income Tax/ Income Tax Officer,
Ward-72(1),
Civic Centre,
New Delhi.
Email: delhi.ito72.1@incometax.gov.in

PAN: AAGPB7978N

REMINDER

SUB: REQUEST FOR RELEASE OF JEWELLERY IN THE CASE OF
SMT BHAWNA BABBAR
FOR THE ASSESSMENT YEAR

Respected Sir / Madam,

Most humbly, it is respectfully submitted that

- 1) With reference to our request for Release of Jewellery, cash and issue of refund dt.09.06.2023, Your Goodself had made a request to transfer complete records of myself for the Assessment Year 2009-10 to 2015-16 to Hon'ble DCIT, Central Circle-2 through email dt. 11th August 2023 with a copy to me.
- 2) On 3rd September 2023, I also sent an email to Hon'ble DCIT, Central Circle-2 with a copy to you for transferring records to the office of Your Kindself, so that the jewellery may be released.
- 3) That my counsel Dr. Rakesh Kumar Advocate had personally visited the office of Hon'ble DCIT, Central Circle-2 and he was told that the records have been transferred to your office and they don't have any record for the Assessment Years 2009-10 to 2015-16 of Myself, Bhawna Babbar at their office.
- 4) That in lieu of aforesaid facts, it is humbly requested that Your Kindself may please do the needful and release the jewellery seized on 22.04.2015.

PRAYER

In lieu, of aforesaid facts and submission it is humbly PRAYED as under:

- a) To release Jewellery Seized on 22/04/2015.
- b) To release Cash of Rs.3,50,000/- Seized on 22/04/2015.
- c) To grant refund of Rs.2,85,014 by virtue of Form 5 of VSVS.

Placed before YOUR GOODSELF for Kind consideration.

Thanking you,

Yours faithfully,



Bhawna Babbar.
Assessee



Dr. RAKESH KUMAR <rakeshkk@gmail.com>

Request for release of Jewellery in the case of Smt. Bhawna Babbar

Bhawna Babbar <bhawnababbar58@gmail.com>
To: delhi.ito72.1@incometax.gov.in
Bcc: rakeshkk@gmail.com

Sat, May 11, 2024 at 5:34 PM

Respected Sir

I am attaching a letter for the request of release of my jewellery seized on 22/04/2015.

Requesting for early action as soon as possible.

Regards
Bhawna Babbar

BB request letter for release of jewellery.pdf
354K

From:
BHAWNA BABBAR,
BA-324,
Tagore Garden,
New Delhi-110027
Email: bhawnababbar@ymail.com,
Mobile: + 91 9811434342

पारंगती सं/Ack. No.	643482410088
दिनांक /Date	27-May-2024
वर्ष /AY/FY	2024-25
पैन/टैन /PAN/TAN	AAGPB7978N
नाम /Name	BHAWNA BABBAR
No.of Pages	3
AT. 3% /To	WARD 72(1), DELHI/



Date: 27 May 2024

To,
The Assistant Commissioner of Income Tax/ Income Tax Officer,
Ward-72(1),
Civic Centre,
New Delhi.
Email: delhi.ito72.1@incometax.gov.in

PAN: AAGPB7978N

REMINDER

SUB: REQUEST FOR RELEASE OF JEWELLERY IN THE CASE OF SMT BHAWNA BABBAR.

Respected Sir ,

Most humbly, it is respectfully submitted that

- 1) Please refer to my earlier mail dated 31st October 2023 and transfer memo and malkhana details procured from the Office of DCIT, Central Circle-02, Delhi and filed with Your Goodself by my counsel.
- 2) Thereafter for 2-3 times, my counsels have visited your office in person in the subject matter and requested Your Goodself kindly expedite the matter for releasing the jewellery, but for the reasons unknown to me, my jewellery has not been released till date, despite the fact that there is no outstanding Income Tax Demand against me as on date.
- 3) That in lieu of aforesaid facts, it is humbly requested that Your Kindself may please do the needful and release the jewellery seized on 22.04.2015.

PRAYER

In lieu, of aforesaid facts and submission it is humbly PRAYED as under:

- a) To release Jewellery Seized on 22/04/2015.

- b) To release Cash of Rs.3,50,000/- Seized on 22/04/2015.
- c) To grant refund of Rs.2,85,014 by virtue of Form 5 of VSFS.

Placed before YOUR GOODSELF for Kind consideration.

Thanking you,

Yours faithfully,



Bhawna Babbar.
Assessee

Please Note: This letter was mailed to your
office on 11 May 2024.

06/04/2025, 23:27

Gmail - Request for release of Jewellery in the case of Smt. Bhawna Babbar



Bhawna Babbar <bhawnababbar58@gmail.com>

Request for release of Jewellery in the case of Smt. Bhawna Babbar

Bhawna Babbar <bhawnababbar58@gmail.com>
To: delhi.ito72.1@incometax.gov.in

Sat, Feb 15, 2025 at 2:50 PM

Respected Sir

This is a reminder for the request for the release my jewellery as shared earlier.

I have attached a signed letter shared earlier for the quick resolution.

[Quoted text hidden]



BB request letter for release of jewellery.pdf
354K



ANNEXURE -6

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD
R/SPECIAL CIVIL APPLICATION NO. 1856 of 2023

FOR APPROVAL AND SIGNATURE:

**HONOURABLE MR. JUSTICE VIPUL M. PANCHOLI Sd/-
and**

HONOURABLE MR. JUSTICE DEVAN M. DESAI Sd/-

1	Whether Reporters of Local Papers may be allowed to see the judgment ?	NO
2	To be referred to the Reporter or not ?	NO
3	Whether their Lordships wish to see the fair copy of the judgment ?	NO
4	Whether this case involves a substantial question of law as to the interpretation of the Constitution of India or any order made thereunder ?	NO

PRAVEENBHAI GIRDHARILAL AGARWAL

Versus

PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL), AHMEDABAD

Appearance:

MR FENIL H MEHTA(11663) for the Petitioner(s) No. 1
for the Respondent(s) No. 1,2,4

MR.VARUN K.PATEL (3802) , MR DEV PATEL, for the Respondent(s) No.
1,2,3,4

**CORAM:HONOURABLE MR. JUSTICE VIPUL M. PANCHOLI
and
HONOURABLE MR. JUSTICE DEVAN M. DESAI**

Date : 27/06/2023

**ORAL JUDGMENT
(PER : HONOURABLE MR. JUSTICE VIPUL M. PANCHOLI)**



2023:GUJHC:33142-DB

1. **RULE.** Learned Standing Counsel, Mr. Varun Patel, appearing with learned Advocate, Mr. Dev Patel, waives service of rule for the Respondents.

2. Since, the issue involved in this matter, runs in a very narrow compass, learned Advocates appearing for the parties made a joint request to take-up the same for final hearing, at the admission stage.

3. By way of this petition, filed under Article 226 of the Constitution of India, the petitioner has prayed for the following reliefs;

“6. ...

(a) *direct the Respondent No.1 to accord the approval for release of the seized gold weighing 100.350 grams of the petitioner;*

(b) *direct the Respondent No.4 to release the seized gold weighing 100.350 grams of the petitioner;*

(c) *any other and further relief deemed just and proper be granted in the interest of justice;*

(d) *to provide for the costs of this petition;”*

4. The factual matrix of the case, leading to the filing of the present petition, are that, according to the petitioner, he filed his income tax return for the A.Y. 2018-2019 on 17.09.2018, declaring total income of Rs.11,53,400/-.



4.1 It is, further, the case of the petitioner that during the course of search and seizure, carried out under Section 132 of the Income Tax Act, 1961 (in brief, 'the Act'), in respect of one Mr. Sureshkumar from Jay Mata Di Air Service and one Mr. Jagdish Prasad from Bright Courier, a parcel containing gold, weighing total 720.34 grams, was intercepted and seized by Respondent No.4 on 27.10.2017.

4.2 Pursuant to the above, the assessment proceedings were carried out, as provided under Section 153C of the Act, for the A.Y. 2018-2019, where, Respondent No.3 added the value of the seized gold of the petitioner, weighing 720.34 grams, i.e. Rs.21,79,813/-, to the total income of the petitioner, treating the same to be as an unaccounted investment, so as to protect the interest of the revenue, as provided under Section 143(3), read with Section 153C, of the Act vide order dated 19.12.2019.

4.3 It appears that, being aggrieved with the order dated 19.12.2019, the petitioner preferred an appeal before the CIT(A)-11, Ahmedabad (referred to as the 'Appellate Authority', hereinafter).

4.3.1 After hearing both the sides, the Appellate Authority, in exercise of the appellate powers under Section 250 of the Act, allowed the appeal filed by the petitioner and deleted the addition made by Respondent No.3 vide order dated 19.12.2019 vis-a-vis



2023:GUJHC:33142-DB

the seized gold of the petitioner, vide order dated 25.02.2021.

4.4 Pursuant to the above, Respondent No.3 passed the order dated 07.04.2021, giving effect to the order of the Appellate Authority dated 25.02.2021, by raising NIL demand.

4.5 It is the case of the petitioner that, pursuant to the order dated 07.04.2021, since, there was no demand outstanding qua the petitioner either under the provisions of Section 132B(1)(i) of the Act or any other provisions of the Act, he made a request, vide letter dated 20.04.2021, to Respondent No.1 to release the seized gold, weighing 720.34 grams.

4.6 It appears that, subsequently, out of the total seized gold, the gold, weighing 619.99 grams, came to be released in favour of the petitioner on 05.01.2022. However, the remaining seized gold, weighing 100.350 grams, continued to be withheld by the concerned Respondent-authorities.

4.6.1 For the purpose of getting the remaining seized gold released, i.e. the gold weighing 100.350 grams, the petitioner send a letter dated 19.03.2022. However, no reply was received, in response to the same.

4.6.2 Being aggrieved with the same, the



petitioner ventilated his grievance on Centralized Public Grievance Redress and Monitoring System (CPGRAMS) portal on 09.01.2023. However, the aforesaid grievance came to be disposed of, stating that, since, there is a demand pending in the case of one M/s. Anant Jewellers (i.e. the Sender Party), the seized gold, weighing 100.350, is not released.

Hence, the present petition.

5. Heard, learned Advocate, Mr. Mehta, appearing for the petitioner and learned Standing Counsel Mr. Varun Patel, appearing with learned Advocate, Mr. Dev Patel, for the Respondents.

6. Learned Advocate, Mr. Mehta, appearing for the petitioner, submitted that there is no demand outstanding against the present petitioner for any of the liabilities, as provided under Section 132B(1)(i) of the Act, after the effect is given to the order of the Appellate Authority dated 07.04.2021 and therefore, the Respondent-authorities ought to have released the remaining seized gold, weighing 100.350 grams, in favour of the petitioner.

6.1 In support of his submission, learned Advocate, Mr. Mehta, referred to and relied on the provisions contained in Section 132B(1)(i) of the Act.

6.2 Next, learned Advocate, Mr. Mehta, referred to



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the order passed by the Appellate Authority, a copy whereof is produced at Page-31 of the compilation, and relied, more particularly, on the observations made in Paragraph-12.9, thereof.

6.3 Learned Advocate, Mr. Mehta, submitted that even otherwise, the order passed by the Appellate Authority, Dated: 25.02.2021, has attained finality. It was, therefore, submitted that, now, it is not open to the Respondents to contend that, since, a demand is pending qua the sender, i.e. M/s. Anant Jewellers, the remaining seized gold, weighing 100.350 grams, cannot to be released.

6.4 In support of his submissions, learned Advocate, Mr. Mehta, placed reliance on the decision of the Division Bench of this Court, rendered in the case of '**RAKESHKUMAR BABULAL AGARWAL VS. PRINCIPAL COMMISSIONER OF INCOME-TAX**', reported in [2022] 136 taxmann.com 329 (Gujarat).

6.4.1 Lastly, it was submitted that, since, the issue involved in this matter is covered by the aforesaid decision, this petition be allowed.

7. On the other hand, learned Standing Counsel, Mr. Varun Patel, appearing with learned Advocate, Mr. Dev Patel, strongly opposed this petition and, while referring to the averments made in the affidavit-in-reply on behalf of the Respondents, submitted that



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three different parcels were found in the possession of one Shri. Sureshkumar, who was from Jay Mata Di Air Service, and one Mr. Jagdish Prasad, who was from Bright Courier. It was, further, submitted that the details of the courier parcels, which were to be delivered to the petitioner, are mentioned in Paragraph-3 of the affidavit-in-reply.

7.1 It was submitted that the search related assessment / addition, in the case of the petitioner, was done as per the provisions of the Act. The order of assessment was challenged before the Appellate Authority, which deleted the addition made by the concerned Assessing Officer vide order dated 25.02.2021.

7.1.1 It was submitted that subsequent to the above order, the petitioner made an application for release of the seized gold, weighing 720.34 grams, and since, in case of the two sender parties, i.e. namely, Sheel Sangam Jewellers and Siya Ram Jewels, there was no addition made, out of the total seized gold, the gold weighing 619.99 grams, came to be released. However, since, there was an addition made in the hands of the sending party, i.e. M/s. Anant Jewellers, the remaining seized gold, weighing 100.350 grams, could not be released and the order of assessment, along with the demand notice, came to be passed on 03.06.2021 in the case of M/s. Anant Jewellers.



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7.1.2 It was pointed out that M/s. Anant Jewellers had also preferred appeal against the order dated 03.06.2021, however, the Appellate Authority dismissed the same vide order dated 09.12.2022.

7.1.3 It was, therefore, submitted that as the addition has been made by the concerned Assessing Officer in the hands of the sender party, i.e. M/s. Anant Jewellers, with respect to the seized gold, weighing 100.350 grams, and consequently, a demand of Rs.3,09,992/- has also been raised against the assessee, M/s. Anant Jewellers, the request of the petitioner to release the remaining seized gold has rightly not been entertained and thereby, the Respondents have committed no illegality.

7.2 It was, therefore, prayed that this petition be dismissed.

8. We have heard the learned Counsels for the parties and also perused the material produced on record, which, reveal that the Respondent-authorities intercepted one Mr. Sureshkumar from Jay Mata Di Air Service and one Mr. Jagdish Prasad from Bright Courier, who were carrying parcel of gold, weighing total 720.34 grams, and seized the same on 27.10.2017.

8.1 In wake of the above, the Respondent-authorities



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initiated the assessment proceedings under Section 153C of the Act and an addition of Rs.21,79,813/- was made, in respect of the seized gold, weighing 720.34 grams, to the total income of the petitioner. The petitioner challenged the action of the Respondent-authorities before the Appellate Authority by way of filing an appeal, which allowed the same vide order dated 25.02.2021.

8.1.1 Now, if, the order passed by the Appellate Authority, Dated: 25.02.2021, is perused, it has specifically recorded that in the case of Anant Jewellers the sales was recorded in the books of accounts of the assessee vide GST bill dated 24.10.2017, but, the sales was returned back by the concerned party, i.e. Anant Jewellers. Later on, i.e. on 27.10.2017, the same was intercepted at Rajkot Airport.

8.1.2 The Appellate Authority also has observed that the GST of Rs.8,896/- was also charged in the invoice qua the aforesaid sales and therefore, there was no case of unaccounted sales made out against the assessee, i.e. the petitioner.

8.1.3 It is, further, recorded by the Appellate Authority that the appellant, i.e. the present petitioner, had provided all the necessary documents in support of his say, which shows that both the parties have duly recorded the transaction in the



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books of accounts and therefore, there was no question of any unaccounted transactions, which could be considered for addition.

8.1.4 Here, it may be noted that the Respondent-authorities have not challenged the order passed by the Appellate Authority by filing appeal before the higher forum, and therefore, the same has attained finality.

8.2 While giving effect to the aforesaid order, the Respondent-authorities passed an order on 07.04.2021, raising NIL demand in case of the petitioner.

8.2.1 Since, there was no demand pending qua the Petitioner, he send a communication dated 20.04.2021 for the release of the seized gold. It appears that, since, the concerned Assessing Officer had not made any addition, so far as Sheel Sangam Jewellers and Siya Ram Jewels are concerned, the concerned Respondent-authorities released the gold, weighing 619.99 grams, out of the total seized gold and the same was handed over to the petitioner. However, the remaining seized gold, weighing 100.350 grams, was not released, on the ground that there was an addition made in the hands of the sending party, i.e. M/s. Anant Jewellers. Thereafter, the order of assessment, along with the demand notice, came to be passed on 03.06.2021 in the case of M/s. Anant Jewellers.



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8.2.2 It may be noted that, as recorded herein above, M/s. Anant Jewellers had also preferred appeal against the order dated 03.06.2021. However, the Appellate Authority dismissed the same vide order dated 09.12.2022.

8.2.3 Here, it is pertinent to note that the appeal filed by M/s. Anant Jewellers was not dismissed by the Appellate Authority on merits, but, the same was dismissed on the ground that it was filed, without mentioning even a single ground for appeal.

8.3 At this stage, it would be relevant to refer to the provisions of Section 132B(1)(i) of the Act, which provides that;

“ [132B]. Application of seized or requisitioned assets.—

(1) The assets seized under section 132 or requisitioned under section 132A may be dealt with in the following manner, namely:—

(i) the amount of any existing liability under this Act, the Wealth-tax Act, 1957 (27 of 1957), the Expenditure-tax Act, 1987 (35 of 1987), the Gift-tax Act, 1958 (18 of 1958) and the Interest-tax Act, 1974 (45 of 1974), and the amount of the liability determined on completion of the assessment [under section 153A and the assessment of the year relevant to the previous year in which search is initiated or requisition is made, or the



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amount of liability determined on completion of the assessment under Chapter XIV-B for the block period, as the case may be] (including any penalty levied or interest payable in connection with such assessment) and in respect of which such person is in default or is [deemed to be in default, or the amount of liability arising on an application made before the Settlement Commission under sub-section (1) of section 245C, may be recovered out of such assets]:

[Provided that where the person concerned makes an application to the Assessing Officer within thirty days from the end of the month in which the asset was seized, for release of asset and the nature and source of acquisition of any such asset is explained] to the satisfaction of the Assessing Officer, the amount of any existing liability referred to in this clause may be recovered out of such asset and the remaining portion, if any, of the asset may be released, with the prior approval of the [Principal Chief Commissioner or Chief Commissioner] or [Principal Commissioner or Commissioner], to the person from whose custody the assets were seized:

Provided further that such asset or any portion thereof as is referred to in the first proviso shall be released within a period of one hundred and twenty days from the date on which the last of the authorizations for search under section 132 or for requisition under section 132A, as the case may be, was executed:"

8.4 Further, Sub-Section (3) of Section 132B reads thus;

"**[132B]. ...**

(3) Any assets or proceeds thereof which remain after the



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liabilities referred to in clause (i) of subsection (1) are discharged shall be forthwith made over or paid to the persons from whose custody the assets were seized."

8.5 Bearing in mind the aforesaid provisions of the Act, if, the facts of the case on hand are examined, admittedly, in the case of the petitioner, there is no demand remains outstanding or pending, for any of the liabilities referred to in the aforesaid provisions for any assessment year, after giving effect to the order of the Appellate Authority dated 25.02.2021. Therefore, merely, because, some demand is pending qua M/s. Anant Jewellers, it is not open to the Respondent-authorities to continue to withhold the gold, weighing 100.350 grams, which is of the ownership of the petitioner.

8.6 At this stage, it would be relevant to refer to the decision of the Division Bench of this Court in the case of '**RAKESHKUMAR BABULAL AGARWAL**', (Supra), wherein, at Paragraphs- 3 to 6 it is observed as under;

3. *It appears from the materials on record that the writ applicant is engaged in the business of Gold Jewellery. The writ applicant filed his return of income for the A. Y. 2018-19 on 29th September 2018 declaring his total income to the tune of Rs.16,41,430/-.*

4 *It appears that search was carried out in the case of one Shri Sureshkumar under Section 132 of the Income Tax Act (for short, "the Act"). It is the case of the Revenue that one M/s. Parv Kundan and Diamonds*



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Private Limited, in its capacity as the consignor, dispatched a package containing gold jewellery weighing 524.500 grams, through a courier which was to be received by the writ applicant as the consignee. The case of the writ applicant is that he had purchased the gold weighing 524.500 grams from M/s. Parv Kundan and Diamonds Private Limited.

5 *The assessment proceedings were carried out in the case of the writ applicant under Section 153C of the Act. In the assessment proceedings for the A. Y. 2018-19, the respondent No.3 added the seized gold jewellery weighing 524.500 grams valued at Rs.12,26,333/- to the total income of the writ applicant treating the same as unaccounted investment vide the assessment order under Section 143(3) read with Section 153C of the Act dated 19th December 2019.*

6 *The writ applicant is here before this Court with a prayer that the gold jewellery which came to be seized by the Revenue weighing 524.500 grams should be released and handed over to him.”*

8.7 The Division Bench, further, observed and held as under at Paragraphs-11 and 12 thereof;

“11 In view of the aforesaid findings recorded by the CIT(A) and such findings having attained finality as the order of CIT(A) has not been challenged further by the Revenue before the appellate Tribunal, we are left with no other option, but to accept the case put up by the writ applicant that he had purchased the gold in question from M/s. Parv Kundan and Diamonds Private Limited and had also accounted for the same in his books of account. In such circumstances, the Revenue cannot withhold the seized gold jewellery weighing 524.500 grams. It has got to be released in favour of the writ applicant.



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12 In the result, this writ application succeeds and is hereby allowed. The respondent No.1 shall accord the approval for release of the seized gold jewellery weighing 524.500 grams in favour of the writ applicant at the earliest. Direct service is permitted.

8.8 Considering the provisions of Section 132B of the Act as well as the observations made by the Division Bench of this Court, as noted herein above, we are of the considered view that, since, the order passed by the Appellate Authority has attained finality, as the Respondent-authorities have not challenged the same before a higher forum, we are left with no other option, but, to accept the case put forth by the petitioner that the gold in question belongs to him and he had accounted the same in his books of accounts. Therefore, the Respondent-authorities ought not to have withheld the gold in question.

9. Resultantly, this petition is **ALLOWED**. The Respondent-authorities, more particularly, Respondent No.1 is **DIRECTED** to grant approval for release of the remaining seized gold, weighing 100.350 grams, in favour of the petitioner, **at the earliest**. Rule is made absolute, accordingly. Direct service is permitted.

Sd/-
(VIPUL M. PANCHOLI, J)

UMESH/-

Sd/-
(D. M. DESAI,J)

[2025] 173 taxmann.com 519 (Gujarat)[18-03-2025]

INCOME TAX : Where assessee had already paid tax on addition made for seized jewellery, in absence of any outstanding liability to be discharged for relevant assessment year, jewellery could not be retained for recovery of outstanding demand for any subsequent assessment years



[2025] 173 taxmann.com 519 (Gujarat)

HIGH COURT OF GUJARAT

Nayanaben Hasmukhbhai Patel

v.

Principal Commissioner of Income-tax*

BHARGAV D. KARIA AND D.N. RAY, JJ.

R/SPECIAL CIVIL APPLICATION NO. 14635 OF 2024

MARCH 18, 2025

Section 132B, read with section 132, of the Income-tax Act, 1961 - Search and Seizure - Retained assets, application of (Release of seized cash) - Assessment year 2014-15 - During search, jewellery worth Rs. 34.96 lakhs was seized from assessee - Thereafter, assessment was carried out in case of assessee and addition was made to assessee's income - On appeal, Commissioner (Appeals) deleted said addition - Meanwhile, assessee had already paid tax on addition made by Assessing Officer and there was no outstanding amount to be paid by him - Assessee filed application for release of jewellery under section 132B - However, Assessing Officer released jewellery worth Rs. 18.63 lakhs and balance jewellery worth Rs. 16.33 lakhs was not released on ground that there was outstanding demand to be recovered from assessee - Whether section 132B was amended to include amount of liabilities determined on 'completion of assessment or reassessment or recomputation' with effect from 1-4-2022 by Finance Act, 2022 and prior thereto provision existed qua completion of assessment under section 153A only - Held, yes - Whether thus, in absence of any outstanding liability to be paid by assessee regarding assessment year 2014-15, jewellery could not have been retained for recovery of outstanding demand for any subsequent assessment years - Held, yes - Whether thus, Assessing Officer was to be directed to release seized jewellery forthwith - Held, yes [Paras 22, 23 and 24] [In favour of assessee]

Circular and notifications : Instruction No.1916, dated 11-05-1994

FACTS

- During search proceedings, jewellery worth Rs. 34.96 lakhs was seized from the assessee. The assessee disclosed the source of jewellery and also disclosed the same in the return of income.
- Thereafter, the Assessing Officer made addition of Rs. 19.96 lakhs for the jewellery to the total income of assessee.
- On appeal, the Commissioner (Appeals) deleted the addition mad by the Assessing Officer. The order of the Commissioner (Appeals) had achieved finality as no appeal was preferred by the revenue against the same.
- Meanwhile, the assessee had already paid tax on addition made by the Assessing Officer. The assessee

requested the Deputy Commissioner to release all the jewellery seized during the course of search contending that jewellery didnot belong to assessee.

- The assessee, thereafter, preferred present petition with applications for release of jewellery under section 132B as no addition had been made regarding jewellery in hands of the assessee.
- The Assessing Officer however, during the pendency of this petition released the jewellery worth Rs. 18.63 lakhs out of the total jewellery of Rs. 34.96 lakhs and balance jewellery was not released on the ground that there was outstanding demand of Rs. 3.36 crores to be recovered from the assessee.

HELD

- Considering the submissions made on behalf of the respective parties and on perusal of the material on record, it appears that for assessment year 2014-15 the assessee is not required to pay any amount either qua tax or penalty and there is no liability which exist for the said assessment year to be discharged by the assessee. [Para 20]
- On perusal of the provision of section 132B, it is clear that the Assessing Officer is required to release jewellery amounting to Rs.16.33 lakhs which is retained by order dated 12-11-2024 in absence of any outstanding liability to be paid by assessee regarding assessment year 2014-15 and therefore, such jewellery could not have been retained for recovery of any outstanding demand for any subsequent assessment years of the assessee. Retention of jewellery is therefore, without any authority and jurisdiction and is required to be released forthwith in favour of assessee. [Para 22]
- The contention of the Assessing Officer to retain the jewellery for recovery of outstanding tax dues of the assessee is not tenable as the section 132B was amended to include the amount of the liabilities determined on 'completion of the assessment or reassessment or recomputation' with effect from 1-4-2022 by Finance Act, 2022 and prior thereto the provision existed qua completion of assessment under section 153A only. Therefore, in the facts of the case the Assessing Officer is not justified in retaining the jewellery for recovery of outstanding liability of subsequent assessment year other than the assessment year 2014-15 as there is no outstanding liability to be discharged by the assessee for assessment year 2014-15. [Para 23]
- For the aforesaid reasons, petition succeeds and is accordingly allowed. The Assessing Officer is directed to release the seized jewellery of Rs.16.33 lakhs forthwith which is retained by the Assessing Officer illegally and without jurisdiction in favour of assessee. [Para 24]

Vijay H Patel for the Petitioner. Varun K. Patel for the Respondent.

JUDGMENT

Bhargav D. Karia, J. - Heard learned advocate Mr. Vijay H. Patel for the petitioner and learned Senior Standing Counsel Mr. Varun K. Patel for the respondent.

2. Rule returnable forthwith. Learned Senior Standing Counsel Mr. Varun K. Patel waives service of notice of rule on behalf of the respondent State.
3. Having regard to the controversy involved which is in a narrow compass, with the consent of the learned advocates for the respective parties, the matter is taken up for hearing.
4. By this petition under Article 226 of the Constitution of India, the petitioner has prayed for the following reliefs:

"(A) YOUR LORDSHIPS may be pleased to admit and allow this petition;

(B) YOUR LORDSHIPS may be pleased to issue a writ of Mandamus or any other appropriate writ, order or direction quashing and setting aside the order of seizure dated 14.06.2013 passed by the Deputy Director of Income Tax (Inv.), Unit- 3, u/s 132 in the interest of justice;

(C) YOUR LORDSHIPS may be pleased to issue a writ of Mandamus or any other appropriate writ, order or direction directing the respondents to released the seized jewellery pursuant to order dated 13.06.2013 passed u/s 132 of the Income Act, 1961 in the interest of justice;

7(CC) YOUR LORDSHIP may be pleased to issue writ of Mandamus or any other appropriate writ, order or direction quashing and setting aside the order dated 12.11.2024 passed by Respondent No. 1 to the extent of refusal to release the seized jewellery and further direct the Respondent Authorities to release the balance jewellery in favour of the Petitioners in the interest of justice.

(D) YOUR LORDSHIPS may be pleased to grant interest on the market value of jewellery retained by the department in terms of section 132B of the Income Tax Act, 1961;

(E) Such other and further relief/s as may be deemed fit in the facts and circumstances of the present case may kindly be granted."

5. Brief facts of case are that on 13.06.2013, search and seizure proceedings were initiated in the case of petitioner no. 3 Anandkumar Hasmukhbhai Patel. During the search proceedings, jewellery worth Rs. 77,82,633/- was found. After giving benefit of Instruction No.1916 dated 11.05.1994, jewellery worth Rs.42,86,155/-was accepted belonging to the petitioner nos. 1 and 2 and balance jewellery worth Rs.34,96,478/- was seized by the authorised officer along with cash of Rs.7,00,000/- on 14.06.2013.

6. During the course of search proceedings, statement of petitioner no.3 was also recorded under section 132(4) of the Act and he was asked to explain the source of jewellery found during the course of search proceedings.

7. The petitioner no.3 disclosed the source of jewellery and also disclosed the same in the return of income. Thereafter, assessment relating to the jewellery found during the course of search was carried out for the Assessment Year 2014-2015. Petitioner no.3 was specifically asked to explain the source of investment of jewellery of Rs.34,96,478/- by issuance of notice dated 26.06.2016 under section 143(2) of the Act, to which the reply was filed by petitioner no.3 along with invoices. However, the Assessing Officer granted relief of Rs. 15,00,000/-accepting the explanation and made addition of Rs.19,96,478/- to the total income of petitioner no.3 by assessment order dated 29.02.2016.

8. Being aggrieved, the petitioner no.3 preferred an appeal before CIT(Appeals) who by order dated 02.04.2019 deleted the addition of Rs.19,96,478/- made for jewellery. The order of CIT(Appeals) has achieved finality as no appeal was preferred by the respondent against the same. Petitioner No.3 had already paid tax on addition made by the Assessing Officer and there is no outstanding amount to be paid by him.

9. Petitioners by letter dated 03.06.2019 requested the Deputy Commissioner of Income Tax, Central Circle-Ahmedabad to release all the jewellery seized during the course of search which was not responded. Thereafter on 07.11.2022 another letter was addressed reiterating the request to release the jewellery with an explanation and documents contending that jewellery belonged to petitioner nos. 1 and 2 and petitioner no.3 is not the owner of the same.

10. The petitioners thereafter preferred applications dated 08.05.2023 and 09.05.2023 for release of jewellery under section 132B of the Act as no addition has been made regarding jewellery in hands of the petitioner no.3.

11. Petitioner no.3 has also paid penalty levied upon him under section 271(1)(c) of the Act of Rs.39,902/- on 09.11.2022.

12. The petitioners therefore, have preferred the present petition with the aforesaid prayers.

13. Respondents, however, during the pendency of this petition by order dated 12.11.2024 released the jewellery worth Rs.18,63,470/- pertaining to petitioner no.1 out of the total jewellery of Rs.34,96,478/- and balance jewellery worth Rs.16,33,008/- is not released on the ground that there is outstanding demand of Rs.3,36,21,170/- to be recovered from the petitioner no.3.

14. Learned advocate Mr. Vijay H. Patel for the petitioner submitted that appellate order dated 02.04.2019 has attained finality and the penalty levied upon petitioner no.3 is already paid and therefore, there is no outstanding demand to be paid by petitioner no.3 for Assessment Year 2014-2015.

15. It was therefore, submitted that partial retention of the jewellery by respondents on the ground that addition of Rs.3,36,21,170/- is made by order dated 29.03.2023 under section 147 of the Act in case of petitioner no.3 for subsequent Assessment years is not tenable inasmuch as as per the provisions of section 132B (1) which existed at the relevant point of time, demand arising in subsequent assessment proceedings cannot be considered for not releasing seized jewellery for recovery of the outstanding dues.

16. It was further submitted that during the course of the proceedings for release of jewellery, petitioner nos.1 and 2 have filed joint affidavit on 7.11.2024 claiming the ownership over the seized jewellery and same therefore, cannot be adjusted against the outstanding demand of the petitioner no.3.

17. Learned advocate Mr. Vijay Patel also referred to and relied upon the provisions of section 132B of the Act which provides for application of seized assets to submit that jewellery seized under section 132 of the Act is required to be released as there is no outstanding liability for A.Y. 2014-15 to be paid by the petitioner no.3. Reliance was also placed on sub-section(3) of section 132B of the Act to submit that seized jewellery ought to have been released forthwith after liability for the assessment year in question has been discharged. It was therefore, submitted that after payment of penalty by petitioner no.3 on 9.11.2022, respondents could not have retained jewellery contrary to the provisions of the Act.

18. On the other hand, learned Senior Standing Counsel Mr. Varun K. Patel for the respondents submitted that during the pendency of the petition, respondents have already released partial jewellery belonging to petitioner no.1 and as respondent authorities have retained the jewellery worth Rs.16,33,008/- belonging to the petitioner no.2 who is wife of petitioner no.3 in view of outstanding demand of Rs.3,36,21,170/- to be recovered from the petitioner no.3.

19. It was further submitted that as per Instruction bearing F.No.286/6/2008-IT (Inv.II) dated 21.01.2009, the respondent is entitled to adjust the seized assets against the existing liability of the assessee and accordingly, the impugned order dated 12.11.2024 passed by the respondents withholding the jewellery is just and proper and no interference is called for.

20. Considering the submissions made on behalf of the learned advocates for the respective parties and on perusal of the material on record, it appears that for Assessment Year 2014-2015 petitioner no.3 is not required to pay any amount either qua tax or penalty and there is no liability which exist for the said assessment year to be discharged by the petitioner no.3.

21. Provision of section 132B as it existed relevant to the Assessment Year 2014-2015 reads as under:

"1) The assets seized under section 132 or requisitioned under section 132A may be dealt with in the following manner, namely:-

(i) the amount of any existing liability under this Act, the Wealth-tax Act, 1957 (27 of 1957), the Expenditure-tax Act, 1987 (35 of 1987), the Gift-tax Act, 1958 (18 of 1958) [the Interest-tax Act, 1974 (45 of 1974) and the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 (22 of 2015)], and the amount of the liability determined on completion of the assessment under section 153A under Chapter XIV-B for the block period (including any penalty levied or interest payable in connection with such assessment) and in respect of which such person is in default or is [deemed to be in default, or the amount of liability arising on an application made before the Settlement Commission under sub-section (1) of section 245C, may be recovered out of such assets]

xxxxxx"

22. On perusal of the above provision, it is clear that the respondent is required to release jewellery amounting to Rs.16,33,008/- which is retained by order dated 12.11.2024 in absence of any outstanding liability to be paid by petitioner no.3 regarding Assessment Year 2014-2015 and therefore, such jewellery could not have been retained for recovery of any outstanding demand for any subsequent assessment years of the petitioner no.3. Retention of jewellery is therefore, without any authority and jurisdiction and is required to be released forthwith in favour of petitioner no.2.

23. The contentions raised on behalf of the respondents to retain the jewellery for recovery of outstanding tax dues of the petitioner no.3 is not tenable as the section 132B of the Act was amended to include the amount of the liabilities determined on "completion of the assessment or reassessment or re computation" with effect from 01.04.2022 by Finance Act, 2022 and prior thereto the provision existed as reproduced herein above qua completion of assessment under section 153A only. Therefore, in the facts of the case respondents are not justified in retaining the jewellery for recovery of outstanding liability of subsequent assessment year other than the A. Y. 2014-15 as there is no outstanding liability to be discharged by the petitioner no. for A.Y.2014-15.

24. For the aforesaid reasons, petition succeeds and is accordingly allowed. The respondents are directed to release the seized jewellery of Rs.16,33,008/- forthwith which is retained by the respondents illegally and

without jurisdiction in favour of petitioner no.2.

25. Rule is made absolute to the aforesaid extent. No order as to costs

■ ■

*In favour of assessee.

IN THE HIGH COURT OF DELHI AT NEW DELHI
CIVIL WRIT JURISDICTION
CM NO._____ OF 2025
IN
W.P(C) NO_____ OF 2025
IN THE MATTER OF:

BHAWNA BABBAR . PETITIONER

VERSUS

ASSISTANT COMMISSIONER OF INCOME TAX
WARD 72(1), DELHI . RESPONDENT

APPLICATION UNDER ORDER 41, RULE 1 READ WITH SECTION 151 OF CODE OF CIVIL PROCEDURE, 1908 SEEKING EXEMPTION FROM FILING CERTIFIED AND TYPED COPIES OF ANNEXURES WHICH ARE DIM AND OF SMALL FONT SIZE WITHOUT REQUISITE LINE-SPACING, ALONG WITH AFFIDAVIT.

The Hon'ble Chief Justice and

His Companion Justices of the High Court of Delhi

1. That the Petitioner has filed the petition before this Hon'ble Court for the issuance of a writ of mandamus, or any other appropriate writ, order or direction to release the jewellery seized and to quash the warrant of search executed in the case of the present petitioner.

2. That the Petitioner has dealt with facts of the case more extensively in aforesaid Writ Petition and has explained the circumstances leading to filing of said petition and also the contentions of law. The Petitioner craves leave to treat said Petition as part and parcel of this application for interim

relief. For sake of brevity, the said facts and grounds are not repeated herein.

3. That in the annexure enclosed by the Petitioner, there may be some annexures, which may be dim, or not in double spacing or are illegible, the Petitioner humbly prays for exemption of filing the same.

PRAYER

It is respectfully prayed that the Hon'ble Court may be pleased to issue:

- a. Give the liberty to the Petitioner from filing certified and/or typed copies of Annexure-1 to Annexure-6 which are dim and of small font size without requisite line-spacing etc.
- b. Grant any other relief which is deemed appropriate in the terms and consideration of the case.

Through



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PLACE: NEW DELHI
DATE: 22.07.2025

IN THE HIGH COURT OF DELHI AT NEW DELHI

C.M NO. _____ OF 2025

IN

W.P(C) NO. _____ OF 2025

IN THE MATTER OF:

BHAWNA BABBAR

.... PETITIONER

VERSUS

ASSISTANT COMMISSIONER OF INCOME TAX

WARD 72(1), DELHI

.... RESPONDENT

AFFIDAVIT IN SUPPORT OF THE APPLICATION

Affidavit of Ms. Bhawna Babbar, D/o Late Shri Kundan Lal Chawla aged about 66 Years, R/o BA-324, Tagore Garden, New Delhi-110027, do hereby solemnly affirm and state as under

1. That I am the above-named Petitioner and I am conversant with the facts of the case and fully competent to depose about the same.

2. That the accompanying application has been drafted under my instructions and the contents of the same are true and correct.

Aadhar No.

379983831371

DEPONENT

VERIFICATION

I, the above-named deponent do hereby verify that the contents of above affidavit from paras 1-2 are true and correct to the best of my knowledge nothing has been concealed there from.

Verified today the 14th day of July, 2025 at New Delhi.

SOLEMPLY SWEARN BEFORE ME READ
OVER & EXPLAINED TO THE DEPONENT
ADMITTED TO BE CORRECT.

ATTESTED

Notary Public Delhi

Entry No. 38

DEPONENT

KANTA RANA
E. No D/395/88 Notary/Avocate
Ch. No 408A Lawyers Chamber
Public Court New Delhi 110075

VAKALATNAMA

**BEFORE THE HIGH COURT OF DELHI AT NEW DELHI
ORIGINAL WRIT JURISDICTION
W.P (C) No..... of 2025**

IN THE MATTER OF:

BHAWNA BABBAR PETITIONER

VERSUS

**ASSISTANT COMMISSIONER OF INCOME TAX
WARD 72(1), DELHI RESPONDENT**

KNOW ALL to whom these presents shall come that I, Bhawna Babbar the above-named Petitioner, do hereby appoint-

Shri Ruchesh Sinha (E.No. D/2368-C/2006), Dr. Rakesh Kumar (E.No. D/709/2000), Ms. Monalisa Maity (E.No. D/6268/2023), Mr. Aakash Saini, Ms. Shilpa Choudhary, Ms. Upasna Vashishtha (E.No. D/11921/2022) and Shri Alok Sinha (Advocates)

*Block-I, 39, 2nd Floor
Jangpura Extension, Delhi-110014*

Mob: 9650569757, 011-45751787, email-
communication@sralexlawfirm.com

(hereinafter called the Advocate's) to be my / our Advocate in the above-noted case and authorise him/them:-

To act, appear and plead in the above-noted case in this court or in any other Court in which the same may be tried or heard and also in the appellate Court including High Court subject to payment of fees separately for each court by me.

To sign, file, verify and present pleadings, appeals cross-objections or petitions for executions review, revision, withdrawal, compromise or other petitions or affidavits or other documents as may be deemed necessary or proper for the prosecution of the said case in all its stages subject to payment of fees for each stage.

To file and take back documents to admit and / or deny the documents

To deposit, draw and receive money, cheques, cash and grant receipts thereof and to do all other acts and things which may be necessary to be done for the progress and in the course of the prosecution of the said case.

To appoint and instruct any other Legal Practitioner authorising him to exercise the power and authority hereby conferred upon the Advocate whenever he may think fit to do so and to sign the power of attorney on our behalf.

And I undersigned do hereby agree to ratify and confirm all acts done by the Advocate or his substitute in the manner as my own acts, as if done by me to all intents and purposes.

And I undertake that I or my duly authorised agent would appear in Court on all hearings and will inform the Advocate for appearance when the case is called:

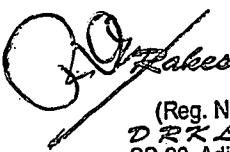
And I undersigned do hereby agree not to hold the advocate or his substitute responsible for the result of the said case. The adjournment costs whenever ordered by the Court shall be of the Advocate which he shall receive and retain for himself.

And I the undersigned do hereby agree that in the event of the whole or part of the fee agreed by me to be paid to the advocate remaining unpaid, he shall be entitled to withdraw from the prosecution of the said case until the same is paid up. The fee settled is only for the above case and above Court for a period of three years only I hereby agree that once the fees is paid, I will not be entitled for the refund of the same in any case.

IN WITNESS WHEREOF I do hereunto set my hand to these presents the contents of which have been understood by me on this 14th day of July, 2025.

Accepted subject to the term of the fees.

ADVOCATES


Dr. Rakesh Kumar
Advocate
(Reg. No. D/709/2000)
DRK Law Consults
SS-20, Aditya Mega Mall,
CBD Ground, Delhi-110032

CLIENT

I identified
signature

