

Deposition of witness no.2 for petitioner On S.A.

My name : Himanshu Vaid
Aged about : 23 years,
Occ. : I.T. Inspector,
R/o. : Khamgaon.

Examination-in-chief by Advocate Mr. Paunekar for petitioner.

I am serving as Income Tax Inspector in Ward No. 1), at Khamgaon. Our office has received the witness summons of the Court. Accordingly, I am deputed to depose on behalf of the department. Authority letter now shown to me is the same. It bears signature of Mr. Dyan Prakash Sharma. I know his signature. Said authority letter is filed along with list at **Exh.42**. Authority letter is at **Exh. 43**.

02) As per the summons of the Court, we were directed to submit I.T. returns of Mr. Baburao Shrawan Bhure having Pan No. **ABIPB4405H**. Accordingly, today I am submitting income tax return of aforesaid person for the assessment year 2018-2019, 2019-2020 and 2020-2021. This income tax returns is as per our office records. In the **Assessment Year 2018-2019**, Gross income of Mr. Baburao was of **Rs. 6,97,068/-**. This income is from other sources which is interest on by the Assessee. **In 2019-2020**, Gross income was of **Rs. 5,28,304/-**. Out of this salaried income was of **Rs. 2,42,823/-** and income from other sources was of **Rs. 2,85,081/-**. Similarly, in the **Assesment Year 2020-2021**, Gross income was of **Rs.5,22,513/-**. Out of this salaried income was of **Rs. 3,80,350/-** and remaining amount is income from other sources. This ITR now shown to me are the same. They bears signature of Mr. Dyan Prakash Sharma. I know his signature. Contents are true and correct. These ITRs are at **Exh. 44/1 to 44/3**.

Cross Examination for respondent No.1- Exparte. Hence, no cross.

Cross examination for Respondent No. 2 by Mrs. Mitali Lokhande Advocate.

03) Record produced by me Electronic Evidence. It is not true to say that I have not filed certificate under 65 B of the Indian Evidence Act. Income from interest on fixed deposits. In **2018-2019**, income tax liability of Assessee Mr. Baburao was paid income tax of **Rs. 17,935/-**. If fixed deposit receipts are not withdrawn then this income will continue even after the death of Mr. Baburao. It is not true to say that I have filed false document and today I am deposing false.

**Cross examination for Respondent No. 3 by advocate Mr. Paranjpe-
Adopted.**

Re Exam. - Nil

ROAC

Nagpur
Dt/-. 06/11/2025

(A.H.Sayyed)
Member,
M.A.C.T.-4, Nagpur.