M.A.C.P. No. 397/2021
Exh. 41

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

My name	:	**Bhola Yadaorao Khapekar.**
Aged about	:	59 years,
Occ.	:	Office Superintendent.
R/o.	:	Nagpur.

Examination-in-chief by Adv. Paunikar for petitioner.

I am serving as office superintendent in ward no. 5(3) Nagpur. Our department has received the summons of the Court. Accordingly, I have been deputed to depose on behalf of the department. Authority letter now shown to me is the same. It bears signature of Mr. SanjayKumar Singh. I know his signature. Said authority letter is at **Exh. 42.**

02. As per the summons of the Court, we were directed to submit I.T. returns of Shubham Baburao Bhure having pan No. CCKPB1475Q. Accordingly, today I am filing income tax return of Shubham Baburao Bhure for the assessment year 2018-19, 2019-20, 2020-21. We have obtained this record from the computer system of our office. I have filed certificate u/s 65(B). It bears signiture of Sanjaykumar singh. Contents of the certificate are true and correct. Set certificate at **Exh. 43.**

In assessment year 2018-19 gross income of shubham was Rs. **2,42,500/-**. In assement year 2019-20 gross income of shubham was Rs. **2,65,450/-**. In assement year 2020-21 gross income of shubham was Rs. **3,80,874/-**.

03. I.T. Returns of Shubham Baburao Bhure for 2018-19, 2019-20, 2020-21. now shown to me are the same. It is at ***Exh. 44/1, 44/2 & 44/3*** respectively.

Cross Examination for respondent No.1 Exparte.

Cross Examination for respondent No. 2 by Mitali Lokhande, Adv.

04. I have verified the record in the computer system of our office before coming to the court. In summons of the court we were requisted to bring ITR of vanashri baburao bhure for the assessment year 2018-19, 2019-20, 2020-21. It is true that in AY 2018-19 gross income of Rs. 2,42,500/- is shown as income from other sources. Income from other sources includes income from dividend, interest income and income from house property. Professional income, salaried income, or income from business is not included in the column of income from other sources.

05. In other two ITR's income is shown as income from other sources. I have verified the record for the assessment years 2018-19, 2019-20, 2020-21 only. I did not verify whether ITR's prior to 2018 were filed or not? It is true that income from other source may continue to legal heirs of shubham even after his death. It is not true to say that I have prepared false document to help the claimnants and today I am deposing false. It is not true to say that I have willfully avoided to file certificate u/s 65(B) of Evidance Act.

Cross Examination for respondent No. 3 by D. M. Paranjape, Adv. – Adopted.

Re Exam. - Nil **ROAC**

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

Nagpur
Dt/-. 16/09/2025