

Witness No.05 for the petitioner

Further examination-in-chief by and on behalf of the petitioner by Adv. Chahal resumed on S.A. on 04.10.2024

07] I have filed my affidavit of evidence on record. It is prepared as per my instructions. Its contents are read over and explained to me. Same are true and correct. It bears my signature.

08] Computer generated printout of intimation under Sec. 143 (1) of The Income Tax Act, of the petitioner, is now shown to me. It is issued by Centralized Processing Center i.e. CPC, Bangalore. It bears digital signature of Nirmala, Dy. Commissioner of Income Tax. Its contents are true and correct as per record of Income Tax Department. [**Computer generated printout of intimation is at Exh.56.**]

Cross-examination by and on behalf of opponent no.01

09] **See order below Exh.01, dated 18.02.2021.**

10] In view of order passed below petition, Exh.01, dated 18.02.2021, it proceeded ex-parte against opponent no.01.

Cross-examination by and on behalf of opponent no.01 Adv. A.K. Tiwari

11] I will have to check whether in this case Assessment Order has been passed or not. I will have to check whether this particular assessee has filed income tax return, after 2017-2018

till date.

Question- Who has assessed this intimation?

Answer- It is processed at CPC, Bangalore.

It is true that in Intimation, Exh.56, source of income of assessee is not mentioned. It is not true to say that, I have filed document without authority. It is not true to say that, I am deposing without authority. It is not true to say that, contents of my affidavit are incorrect. It is not true to say that, I am deposing false, only to help the petitioner.

Re-examination

12] Nil

Before me

Sd/-xxx

(S. N. Shah)

Member, M.A.C.T., Thane

R.O.A.C.

Sd/-xxx

(S. N. Shah)

Member, M.A.C.T., Thane

Date :- 04.10.2024

Thane