DEPOSITION OF WITNESS
(Chapter XXIII code of Criminal Procedure)
In the Court of XI Additional City Civil & Sessions Judge for CBI Cases
(CBI Cases Relating to Banks and Financial Institutions)
Chennai - 600 001.

Calendar Case	:	**C.C. No.27/2015**
Deposition of witness for	:	**PW 23**
Name	:	**Mr.R.Shivakumar**
Father's Name	:	
Address for Communication	:	
Village	:	
Taluk	:	
Calling	:	
Religion & Caste	:	
Age	:	years Mobile:

Solemnly affirmed in accordance with the provisions of Act X of 1873 on this the 19th day of September 2019.

Chief Examination:-

Presently I am working as Income Tax Officer on Deputation in the Ministry of Finance,Dept of Revenue , Office of the Competent Authority, SAFEM (FOP) and NDPS Acts, Chennai. From 2012 to 2015 I worked as Income Tax Officer in Non Corporate Ward-13 (1) Income Tax Office, Chennai. The Non Corporate Ward pertains to assessessies deriving income from business or profession including firms and individuals. The Department issues PAN Nos assessees through its agencies to individual assessees including firms, individuals and corporate entitis. Every assessee has to file their income tax returns based on their allotted PAN No. and on filing of the returns the department issuesing an acknowledgment.

During 2010-2011, Income limit to the extent of up to Rs.15 lakhs was with the Income-tax officer and above Rs.15 lakhs it goes to the higher level

Income Tax officers depending upon the income. During the relevant period, all income tax returns above Rs.5 lakhs taxable income should be filed through Electronic media and filing of income tax returns manually allowed below Rs.5 lakhs . Anybody files income tax returns violating the said rules, the department will not accept the returns and no question of issuing the acknowledgments.

While issuing a PAN No. it contains 10 characters including first five characters would be an Alpahabets in Capitals. Next four characters will be numerical and last digit will be system generated alphabet. Its generated by system as a random alpahbet.

First three letters starts with AAA. Fourth letter will be the status of the person who is filing the application for filing income-tax. For example if an individual, the fourth letter will be "P", if it is a firm, fourth letter will be "F". If it is an Hindu undivided family, Fourth letter will be" H". If it is a company, the fourth letter will b e"C" . In the case of trust, the Fourth letter will be "T" and in the case of Association of a person will the fourth letter will be "A". Fifth letter of a PAN it is the first letter of the Surname/last name . Then about four letters of numeral it is serially allotted from 0001 in All India basis.

On 20/1/2015 I issued a certificate to the Superintendent of Police, CBI, Chennai pertains to PAN No.CJFPM 9244L in the name of B.K.Mahendiran (A1) and PAN No.AAKCM 84311 said to be in the name of M/s.M.D.Trade Corporation and also regarding the genuineness of income tax returns said to be filed by the addressee. The above referred Two PAN Nos and the said certificate issued by me is now marked as Ex.P145. (1 sheet) (D.No.240).

Now I am shown Ex.P7series loan file containing Inncome Tax Acknowledgment bearing no.001117 dt.25/7/2011 for the Assessment year 2011-2012, Inncome Tax Acknowledgment bearing no.697420251280934 dt.31/7/2012

for the Assessment year 2012-2013, Income Tax Acknowledgment bearing no.714254785479652 dt.25/7/2013 for the Assessment year 2013-2014, all said to be filed with PAN No.CJFPM9244L in the name of B.K.Mahendran with Business Ward-III , Chennai , Business Ward-XI (3) respectively. As per the Return Receipt Register, the acknowledgment number for the return of income filed for the Assessment year 2011-2012 as per his return it is mentioned 001117 as per our register, the running number on the said date it is the series of 600, and the amount in gross total income mentioned as Rs.65,10,251/- and as per the Income Tax Guidelines and CBDT, this return cannot be filed with the Income Tax Officer as referred in the acknowledgment, the return cannot be filed manually since the gross income referred exceeds the ceiling limit fixed by the I.T.Deparment for filing manually. The acknowledgment shows that the return has been filed in Business Ward-III (1) and the Pin code address of B.K.Mahendran will not come under the jurisdiction of Business Ward -III. The Income Tax returns is not a genuine one and there is no correspondence available in the Income Tax Department. In all the three acknowledgments, the PAN No. quoted by B.K.Mahendiran (A1)as CJFPM 9244L and as per records, the PAN No has been generated on 19/11/2013. Hence all the three acknowledgments referred above with he above PAN are not genuine and there is no corresponding records in Income tax Department evidencing filing of the same by B.K.Mahendiran (A1)

Now I am shown Ex.P24 Loan File containing Income Tax acknowledgment of M/s.M.D.Trade Corporation of the quoting PAN No.AAKCM 84311 bearing no.8854123698745214 dated 19/8/2013 for the Assessment Year 2013-2014, Income Tax acknowledgment of M/s.M.D.Trade Corporation of the quoting PAN No.AAKCM 84311 bearing no.569874123658961 dated 17/8/2011 for the Assessment Year 2011-2012,Income

Tax acknowledgment of M/s.M.D.Trade Corporation of the quoting PAN No.AAKCM 84311 bearing no.62587423658973 dated 24/8/2012 for the Assessment Year 2012-2013 and all the returns said to be filed with Business

Ward XIII (1) Electronically and as per our records there is no such return and the pan no quoted in these acknowledgments and the PAN No. is fake one. There is no record is available in the I.T Department showing issuance of the PAN No. AAKCM 84311 to M/s.M.D.Trade Corporation, Kovilambakkam, Chennai. All these acknowledgments are not genuine and the Department has not issued the said acknowledgments. I have been examined by CBI.

Cross examination:-A1,A6 present: No cross.

Cross examination: A2,A3,A4,A5, counsel reported No cross