



19 MAR 2018

GOVERNMENT OF INDIA

Ministry of Finance,
Department of Revenue
Income Tax Department
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SUSHIL KHUMAR IRS
Principal Chief Commissioner of Income Tax,
Tamilnadu & Puducherry

C.No. WTB/CHEW1041/OTH/B6/1044

Date : 09-03-2018

To

REGIONAL GRAND LODGE OF SOUTHERN INDIA
87 OLD 14 NEW FREEMASONS HALL
ETHIRAJ SALAI EGMORE
CHENNAI - 600008

Sir / Madam,

Sub : Returns of Income u/s 139(1) of the I.T.Act - Non-furnishing of Return of Income
for the A.Ys 2016-17 and 2017-18 - PAN : AABAR8693N - Regarding.

The Income Tax Department maintains database in respect of tax payers in whose cases tax has been deducted and the same appear in statement in Form No.26AS which can be viewed by every tax payer through the e-filing website of the Income Tax Department. The data shows that you were paid certain amounts on which tax was deducted under various sections of the Income-tax Act by the deductors listed in Tamilnadu alone during the Financial Year 2015-16 applicable to the Assessment Year 2016-17 and Financial Year 2016-17 applicable to the Assessment Year 2017-18 detailed in table below:

Sl.No.	Financial Year	Assessment Year	Section	Amount Paid (Rs.)	TDS made (Rs.)
1	2015-16	2016-17	194C	70,000	1,400
2	2015-16	2016-17	194A	5,71,140	57,139
Total :				6,41,140	58,539
1	2016-17	2017-18	194A	5,66,465	56,689
Total :				5,66,465	56,689

2. The Income Tax Act requires every person other than a company or a firm including an individual or HUF to file return of income on or before the due date prescribed u/s.139(1) which is generally 31st July of the Assessment Year, if his total income exceeds the maximum amount which is not chargeable to income tax, which is at present Rs.2,50,000.

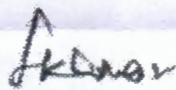
3. Under the Income Tax Act, in case the return is not filed within the due date as prescribed u/s.139(1), the same can be filed late u/s.139(4) before the expiry of one year from the end of the Asst. year. In other words, the Income Tax Act permits a taxpayer who did not file return for the A.Y. 2016-17 within due date, to file it late, on or before 31.03.2018. However, this advantage is not available now for the tax payer who did not file the return of income for the Asst. year 2017-18 within the due date as the law has been amended and the tax payer can file the return late only up to 31.03.2018 and not up to 31.03.2019 which was the law before. To make it clear, the tax payer who did not file return of income both for the Asst. Years 2016-17 and 2017-18 within the due date u/s.139(1) has the last opportunity to file return of income late for both the years u/s.139(4) up to 31.03.2018.

(P.T.O)

4. Verification of records show that even though you had gross receipts which exceed the maximum amount of Rs.2,50,000 which is not chargeable to income tax, you failed to file your return of income within the due dates, both for the A.Y. 2016-17 and A.Y. 2017-18. As a consequence, you have made yourself liable for penalty u/s.271F of the I.T. Act. You have also made yourself liable for prosecution u/s.276CC of the I.T. Act which prescribes punishment to any person who do not file the return of income within the due date prescribed u/s.139(1) of the I.T. Act with imprisonment ranging from 3 months to 7 years and fine.

5. You are therefore advised to utilize this opportunity and file return(s) declaring true and full income and paying taxes thereon on or before 31.03.2018 and save yourself from penalty & prosecution.

With best wishes,


(SUSHIL KHUMAR)



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SUSHIL KHUMAR IRS
Principal Chief Commissioner of Income Tax,
Tamilnadu & Puducherry

C.No. WTB/CHEW1075/OTH/L3/2000

Date : 12-03-2018

To

REGIONAL GRAND CHAPTER OF SOUTHERN INDIA

87

FREEMASONS HALL ETHIRAJ SALAI

CHENNAI - 600105

Sir / Madam,

Sub : Return of Income u/s 139(1) of the I.T.Act - Non-furnishing of Return of Income
for the A.Ys 2016-17 and 2017-18 - PAN : AABAR9235Q.

Greetings from the Income Tax Department.

The Income Tax Department maintains database in respect of tax payers in whose cases tax has been deducted and the same appear in statement in Form No.26AS which can be viewed by every tax payer through the e-filing portal available in the website of the Income Tax Department. The data shows that you were paid certain amounts on which tax was deducted under various sections of the Income-tax Act by the deductors listed in Tamilnadu alone during the Financial Year 2015-16 applicable to the Assessment Year 2016-17 and Financial Year 2016-17 applicable to the Assessment Year 2017-18 detailed in table below:

Sl.No.	Financial Year	Assessment Year	Section	Amount paid (Rs.)	TDS made (Rs.)
1	2015-16	2016-17	194A	1,13,307	11,331
Total :				1,13,307	11,331
1	2016-17	2017-18	194A	1,62,965	17,265
Total :				1,62,965	17,265

2. You may note that the Income Tax Act requires every person (other than a company or a firm) including an individual or HUF to file return of income on or before the due date prescribed u/s.139(1) which is generally 31st July of the Assessment Year, if his total income exceeds the maximum amount which is not chargeable to income tax, which is at present Rs.2,50,000.

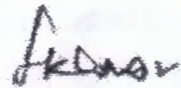
3. You may also note that in case you have taxable income exceeding Rs.2,50,000 in any year and have not filed the return of income of that year within due date you are liable for consequence of paying interest and penalty.

(P.T.O)

4. It is observed that you have not filed the Income tax Returns for the A.Y.2016-17 and A.Y.2017-18. Therefore, it is advised that you may ascertain your tax liability for A.Y.2016-17 and A.Y.2017-18 and file your Income tax Returns without any further delay. Last date to file your returns for A.Y.2016-17 and A.Y.2017-18 is 31st March, 2018. However, you are advised to file the Income tax Returns much before the last date to avoid last minute rush

5. **Please note that the law has changed and Income tax Returns for A.Y.2016-17 and A.Y.2017-18 cannot be filed after 31st March, 2018.** You are therefore advised to utilize this opportunity and file return declaring true and full income and paying taxes thereon on or before 31.03.2018 and **save yourself from possible consequences.**

With best wishes,


(SUSHIL KHUMAR)