

A/c. ID		A/c. Status		A/c. Open Date		GL Subhead		Opening Bal.		Closing Bal.		Funds in Ctg.	
0210104000167246		INR 210 RAJENDAR DOULTHABAJI		ACTIVE		08-03-2016		10400		0.00 CR.		0.00 CR.	
A/c. Status Date		A/c. Close Date		A/c. Type		Available Amt.		Effective Available Amt.		Float Bal.			
08-03-2016		26-12-2016		CUSTOMER ACCOUNT		INR		INR		INR		0.00 CR.	
Tran. Date	Value Date	Instr. No.	Particulars	CCY	Debit Amt.	Credit Amt.	Bal.						
26-12-2016	26-12-2016	229393	WARANGAL :- SELF	INR	1,128.00		0.00CR.						
26-12-2016	26-12-2016		CHARGE FOR A/C CLOSURE WITHIN 1 YR	INR	115.00		1,128.00CR.						
24-12-2016	24-12-2016		Int.:25-09-2016 To 24-12-2016	INR		25.00	1,243.00CR.						
22-12-2016	22-12-2016		T/W CLOSURE OF WHR LOAN	INR	1,344.00		1,218.00CR.						
21-12-2016	21-12-2016		TRFR TO WHR LOAN AC	INR	46,372.00		2,562.00CR.						
21-12-2016	21-12-2016		TRFR TO SB AC	INR			48,934.00CR.						
24-09-2016	24-09-2016		Int.:26-06-2016 To 24-09-2016	INR		96.00	2,562.00CR.						
24-08-2016	24-08-2016		Chrgs for RTGS Cust Pymnt:IBKLR92016082400075550	INR	30.00		2,496.00CR.						
24-08-2016	24-08-2016	229392	RTGS/IBKLR92016082400075550/ARUNA TRADERS	INR	3,00,000.00		2,496.00CR.						
23-08-2016	23-08-2016		WARANGAL :- CASH RECEIPT	INR			3,02,496.00CR.						
23-08-2016	23-08-2016		Chrgs for RTGS Cust Pymnt:IBKLR92016082300072525	INR	35.00		2,496.00CR.						
23-08-2016	23-08-2016	229391	RTGS/IBKLR92016082300072525/OM SAI TRADERS	INR	3,50,000.00		2,531.00CR.						
22-08-2016	22-08-2016		WARANGAL :- CASH RECEIPT	INR			3,52,531.00CR.						

Menu | Show Memo Pad | Background Menu | CCY Converter

30 January, 2024 | User 133169 | 210 | Menu Shortcut:

Go

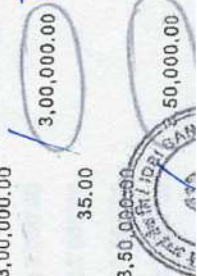
Help

Page 1 of 1

Universal Banking Solution from Infosys

Account Ledger Inquiry

Finacle



Page 2 of 2

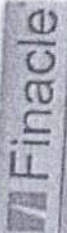
6

Scanned with OKEN Scanner

.. Ledger Inquiry

25-06-2016	25-06-2016	Intl.01-04-2016 To 25-06-2016	INR	11.00	2,531,000CR.
17-05-2016	17-05-2016	WARANGAL :- SELF	INR	9,72,000.00	2,620,000CR.
17-05-2016	17-05-2016	WARANGAL :- SELF	INR	9,72,000.00	9,74,520,000CR.
17-05-2016	17-05-2016	WARANGAL :- SELF	INR	9,72,000.00	19,40,520,000CR.
17-05-2016	17-05-2016	WARANGAL :- SELF	INR	9,72,000.00	29,18,520,000CR.
17-05-2016	17-05-2016	WARANGAL :- SELF	INR	9,72,000.00	38,90,520,000CR.
17-05-2016	17-05-2016	WHR OSBMT OF D RAJENDAR	INR	28,65,720.00	48,62,520,000CR.
17-05-2016	17-05-2016	WHR OSBMT OF D RAJENDAR	INR	19,96,500.00	19,96,800,000CR.

OK



**Finacle**  
Universal Banking Solution from Infosys

Menu | Show Memo Pad | Background Menu | CCY Converter

30 January, 2024 | User 133189 | 210 | Menu Shortcut:  Go

0210671100039765 INR 210 RAJENDAR DOULTHABAJI

A/c. Status Date: 17-05-2016  
 A/c. Close Date: 67110  
 GL Subhead: INR  
 Opening Bal.: 0.00 CR.  
 Closing Bal.: 0.00 CR.  
 Funds In Clg.: 0.00 CR.

21-12-2016 CUSTOMER ACCOUNT

INR 0.00 CR  
 INR 0.00 DR  
 INR 0.00 CR

Page 1 of 1

Tran. Date	Value Date	Instr. No.	Particulars	CCY	Debit Amt.	Credit Amt.	Bal.
21-12-2016	21-12-2016		TRFR TO SB AC	INR	46,372.00		0.00CR.
21-12-2016	21-12-2016		Int.:07-12-2016 To 20-12-2016	INR	422.00		46,372.00CR.
21-12-2016	21-12-2016		TRFR TO CUST LOAN ACCOUNTS	INR		1,60,700.00	46,794.00CR.
07-12-2016	07-12-2016		Int.:17-05-2016 To 06-12-2016	INR	67,106.00		1,13,906.00DR.
03-12-2016	03-12-2016		BY OM SAI TRADERS/662674 AXIS BANK LTD DT 662674	INR		3,00,000.00	46,800.00DR.
03-12-2016	03-12-2016		ARUN TRADERS/14514 AXIS BANK DAT 30/11/2016	INR		3,50,000.00	3,46,600.00DR.
15-08-2016	16-08-2016		CASH RECEIPT	INR		5,00,000.00	6,96,600.00DR.
09-08-2016	09-08-2016		CASH RECEIPT	INR		8,00,000.00	11,96,600.00DR.
17-05-2016	17-05-2016		WHR DSBMT OF D RAJENDAR	INR	19,96,800.00		19,96,800.00DR.


OK

Menu		Show Memo Pad	Background Menu	CCY Converter			
30 January, 2024   User: 133169   210   Menu Shortcut: <input type="text"/>							
<b>Finacle</b> Universal Banking Solution from Infosys Account Ledger Inquiry							
0210671100039774 INR 210 RAJENDAR DOULTHABAJI							
A/c. ID	17-05-2016	67110	INR	0.00 CR.			
A/c. Status	17-05-2016	67110	INR	0.00 CR.			
A/c. Open Date	17-05-2016	67110	INR	0.00 CR.			
GL Subhead	17-05-2016	67110	INR	0.00 CR.			
Opening Bal.	17-05-2016	67110	INR	0.00 CR.			
Closing Bal.	17-05-2016	67110	INR	0.00 CR.			
Funds in Ctg.	17-05-2016	67110	INR	0.00 CR.			
A/c. Status Date: 22-12-2016 A/c. Close Date: CUSTOMER ACCOUNT A/c. Type: INR Available Amt.: INR Effective Available Amt.: INR Float Bal.: INR							
0.00 CR. 0.00 DR. 0.00 CR.							
Page 1 of 1							
Tren. Date	Value Date	Insr. No.	Particulars	CCY	Debit Amt.	Credit Amt.	Bel.
22-12-2016	22-12-2016		T/W CLOSURE OF WHR LOAN	INR		1,344.00	0.00CR.
22-12-2016	22-12-2016		TRFR TO WHR LOAN AC	INR		6,50,000.00	1,344.00DR.
22-12-2016	22-12-2016		TRFR TO WHR LOAN AC	INR		3,40,000.00	6,51,344.00DR.
22-12-2016	22-12-2016		Int.:17-12-2016 To 21-12-2016	INR	1,910.00		9,91,344.00DR.
21-12-2016	21-12-2016		TRFR TO CUST LOAN ACCOUNTS	INR		4,00,000.00	9,99,434.00DR.
17-12-2016	17-12-2016		Int.:17-05-2016 To 16-12-2016	INR	1,73,714.00		13,89,434.00DR.
06-12-2016	06-12-2016		BY ARUNA TRADERS	INR		3,50,000.00	12,15,720.00DR.
06-12-2016	06-12-2016		BY OM SAI TRADERS	INR		3,50,000.00	15,65,720.00DR.
06-12-2016	06-12-2016		BY OM SAI TRADERS	INR		3,50,000.00	19,15,720.00DR.
03-12-2016	03-12-2016		BY ARUNA TRADERS/145107 AXIS BANK DT 30/11/2016	INR		6,00,000.00	22,65,720.00DR.
17-05-2016	17-05-2016		WHR DS8MT OF D RAJENDAR	INR	28,65,720.00		22,65,720.00DR.

**8.2.** Thus, it is clear from the bank account statement of the assessee that there is a cash deposit of Rs.6,50,000/- in the Savings Bank A/c and Rs.13,00,000/- in the loan account both maintained with IDBI Bank total amounting to Rs.19,50,000/-. This fact of cash deposit is evident from the bank account statements of the assessee which were available with the Assessing Officer as filed by the assessee in response to the notice u/sec.148A(a) of the Act dated 12.01.2024. When the total cash deposit in the 02 bank accounts of the assessee was only Rs.19,50,000/- then, the notice issued by the Assessing Officer u/sec.148A(b) and the Order passed u/sec.148A(d) and notice issued u/sec.148 of the Act are based on incorrect and non-existing transactions. The Assessing Officer though initiated the re-assessment proceedings on the issue of cash deposit in the bank account however, to bring the notice u/sec.148 within the limitation period, the entire transaction of credit in the bank accounts of the assessee most of which are inter banking transfers are referred in the notice u/sec.148A(b), Order passed u/sec.148A(d) and notice issued u/sec.148 of the Act dated 31.03.2024. An identical issue has been considered by the ITAT, Hyderabad Bench, Hyderabad of this Tribunal in the case of Adilakshmi Vangala, Hyderabad vs. ITO, Ward-6(1), Hyderabad in ITA.No.2222/Hyd./2025 vide Order dated 17.04.2026 wherein one of us [Vice

President] is party to the said Order and held in Para nos.6 to 6.6 as under:

**“6.** We have considered the rival submissions as well as relevant material on record. There is no dispute that the Assessing Officer issued show cause notice u/sec.148A(b) of the Act on 27.02.2023 which reads as under:

		GOVERNMENT OF INDIA MINISTRY OF FINANCE INCOME TAX DEPARTMENT OFFICE OF THE INCOME TAX OFFICER WARD 6(1),HYDERABAD	
To, ADILAKSHMI VANGALA H NO 8-3-231/A 374 , KRISHNANAGAR YOUSUFGUDA HYD , Andhra Pradesh India			
PAN: ACRPV6738R	A.Y: 2016-17	Dated: 27/02/2023	DIN & Notice No: ITBA/AST/F/148A(SCN)/2022- 23/1050137950(1)
<b><u>Notice under clause(b) of section 148A of the Income-tax Act,1961</u></b>			
Sir/Madam/M/s			
Whereas I have information which suggests that income chargeable to tax for the Assessment Year <b>2016-17</b> has escaped assessment within the meaning of section 147 of the Income-tax Act, 1961. The details of the information/ enquiry conducted on which reliance is being placed, along with supporting documents, are <u>enclosed</u> with this notice.			
2.You are required to show-cause as to why, in view of the details contained in enclosures mentioned in point number 1 above, a notice section 148 of the Income tax Act, 1961 should not be issued.			
3.You may submit your reply to this notice, along with supporting documents (if any) on the above mentioned issues on or before <b>07/03/2023</b> electronically at <a href="http://www.incometax.gov.in">www.incometax.gov.in</a> .			
SRINIVASA RAO TUMMALAPALLI WARD 6(1),HYDERABAD			

**ANNEXURE**

Please refer to this office notice u/s 148A(a) of Income Tax Act, 1961, issued after obtaining prior approval of the specified authority, on **04.02.2023** in connection with conducting enquiry into the transactions entered by you. In this regard, certain information has been called for from you. There is no response for the above enquiry letter.

2. As per NMS module of Insight Portal, for the Financial Year **2015-16** relevant to Assessment Year **2016-17**, it is noticed that you have entered into the following transactions:-

Information Code	Information Description	Source	Amount (Rs.)
CIB-410	Deposit In Cash aggregating Rs. 2,00,000/- or more, with a banking company	THE TELANGANA STATE CO-OPERATIVE APEX BANK LIMITED- CHAMPAPET BRANCH	1000000
AIR-001	Deposited cash of Rs. 10,00,000 or more in a saving bank account	TELANGANA STATE CO-OPERATIVE APEX BANK LIMITED HYDERABAD	3810000
CIB-410	Deposit In Cash aggregating Rs. 2,00,000/- or more, with a banking company	THE TELANGANA STATE CO-OPERATIVE APEX BANK LIMITED- JUBILEE HILLS BRANCH	400000

3. It is seen that in spite of entering into the above high value transactions, you have not filed return of income for the year under consideration. Therefore, as per the amended provisions of Income Tax Act, 1961, you are provided an opportunity of being heard by issue of Show Cause Notice u/s 148A(b) of the Income Tax Act, 1961 and are required to show

cause as to why notice u/s 148 should not be issued on the basis of the above information which suggests that income chargeable to tax has escaped assessment in your case for the financial year under consideration and as a result of enquiry conducted as per Section 148A(a) of the Act.

4. You are requested to file your submissions along with necessary evidences in support of your claim, on or before the date mentioned in the notice, failing which it would be considered that you have nothing to explain about your transactions and the undersigned will be constrained to proceed with initiating further proceedings as per the provisions of section 148A(d) of Income Tax Act, 1961, on the basis of the information available on record.

SRINIVASA RAO TUMMALAPALLI  
WARD 6(1),HYDERABAD

**6.1.** *Thus, the Assessing Officer proceeded on the basis of the three transactions of cash deposit to reopen the assessment of the assessee. Thereafter, the Assessing Officer has passed an Order u/ sec.148A(d) of the Act on 23.03.2023 and then issued notice u/ sec.148 of the Act on 24.03.2023 reads as under:*



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT  
OFFICE OF THE INCOME TAX OFFICER  
WARD 6(1),HYDERABAD

To, ADILAKSHMI VANGALA H NO 8-3-231/A 374 , KRISHNANAGAR YOUSUFGUDA HYD , Andhra Pradesh India
--

PAN: ACRPV6738R	A.Y: 2016-17	Dated: 23/03/2023	DIN & Notice No: ITBA/AST/F/148A/2022-23/1051156668(1)
--------------------	-----------------	----------------------	---

Name of the assessee	ADILAKSHMI VANGALA
Address of the assessee	H NO 8-3-231/A 374 , KRISHNANAGAR YOUSUFGUDA HYD , Andhra Pradesh India
Email of the assessee	
Resident/ Not Ordinarily Resident/ Non-Resident	Resident
Date of order	23/03/2023
Name and Designation of Specified Authority	ATUL PRANAY PCCIT, AP & TELANGANA
Specified Authority approval date	21/03/2023

**Order under clause (d) of section 148A of the Income-tax Act,1961**

Specific information was flagged as per Risk Management Strategy formulated by the CBT through Insight Portal under the category 'RMS – High Risk Non-Filer' for the Financial Year 2015-16 relevant to Assessment Year 2016-17. The information available shows that the assessee has entered into the following transactions.

Information Code	Information Description	Source	Amount (Rs.)
------------------	-------------------------	--------	--------------

CIB-410	Deposit In Cash aggregating Rs. 2,00,000/- or more, with a banking company	THE TELANGANA STATE CO-OPERATIVE APEX BANK LIMITED-CHAMPAPET BRANCH	1000000
AIR-001	Deposited cash of Rs. 10,00,000 or more in a saving bank account	TELANGANA STATE CO-OPERATIVE APEX BANK LIMITED HYDERABAD	3810000
CIB-410	Deposit In Cash aggregating Rs. 2,00,000/- or more, with a banking company	THE TELANGANA STATE CO-OPERATIVE APEX BANK LIMITED- JUBILEE HILLS BRANCH	400000

2. As per the provisions of Explanation 1(i) of section 148 of the Income-tax Act, the above stated information flagged in accordance with the risk management strategy formulated by the Board in the case of the assessee for the relevant assessment year, represents information available with the Assessing Officer which suggests that income chargeable to tax has escaped assessment.

3. It is observed that in spite of entering into the above high value transactions, the assessee has not filed return of income for the year under consideration.

4. After obtaining prior approval from the specified authority, notice under section 148A(a) of the Act was issued to the assessee on **04.02.2023** to conduct enquiry into the transactions entered by the assessee. The date of compliance was fixed on **13.02.2023**. The assessee has not responded to the above notice.

5. Therefore, notice under clause (b) of section 148A of the Act was issued to the assessee on **27.02.2023**. The notice was sent through Speed Post vide consignment no. **JD419388945IN**. As the notice has been Undelivered, it was served by way of affixture by the Inspector of this office on **03.03.2023**. The date of compliance was fixed on **07.03.2023**. The assessee in her reply dt.07.03.2023 stated that she does not have any source of income. The amount deposited in the TSCAB is out of sale consideration of house property and amount received on behalf of her son (owner of property) who is a non-resident. However, the assessee has not furnished any documentary evidence for the same and, therefore, the cash transactions in the bank account needs verification. Therefore, I have reason to believe that the assessee has no proper explanation with respect to the above transactions and therefore, income escaped to the extent of the unexplained transactions.

6. In the light of the above facts and on the basis of material available on record, it is decided that the case of the assessee is a fit case for issuance of notice under section 148 of the Act for the A. Y. 2016-17. The income chargeable to tax, represented in the form of asset, amounting to Rs.50 lakhs or more has escaped assessment.

7. This order is passed with the prior approval of the specified authority as per the provisions of section 151 of the Act and by duly following the procedural requirements as detailed in case history/noting's in the ITBA.



SRINIVASA RAO TUMMALAPALLI  
WARD 6(1),HYDERABAD



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT  
OFFICE OF THE INCOME TAX  
OFFICER  
WARD 6(1),HYDERABAD

To, ADILAKSHMI VANGALA H NO 8-3-231/A 374 , KRISHNANAGAR YOUSUFGUDA HYD , Andhra Pradesh India	
---	--

PAN: ACRPV6738R	A.Y: 2016-17	Dated: 24/03/2023	DIN & Notice No: ITBA/AST/S/148_1/2022- 23/1051254428(1)
--------------------	-----------------	----------------------	--

**Notice under section 148 of the Income-tax Act,1961**

Sir/Madam/ M/s.

1. I have the following information in your case or in the case of the person in respect of which you are assessable under the Income tax Act, 1961(here in after referred to as "the Act") for Assessment Year **2016-17**
  - information in accordance with the risk management strategy formulated in this regard

suggesting that income chargeable to tax has escaped assessment within the meaning of section 147 of the Act. Order under sub-section (d) of section 148A of the Act has been passed in such case vide DIN ITBA/AST/F/148A/2022-23/1051156668(1) dated **23/03/2023** and annexed herewith for reference,

2. I, therefore, propose to assess or reassess such income or recompute the loss or the depreciation allowance or any other allowance or deduction for the Assessment Year **2016-17** and I, hereby, require you to furnish, within 30 days from the service of this notice, a return in the prescribed form for the Assessment Year **2016-17**.

SRINIVASA RAO TUMMALAPALLI  
WARD 6(1),HYDERABAD