INCOME TAX DEPARTMENT

1.	Name of Assessee: Pawan Projects Pvt. Ltd.	6.	Assessment Year: 2005-06
2.	Address: 230A, A.J.C. Bose Road, Chitracut Building, 2nd Floor, Kol-700 020.	7.	Whether Resident/Resident but not Ordinarily resident/Non-resident: Resident
3.	P.A.No. AABCP6821A	8.	Method of accounting: Mercantile
4.	District/Ward/Circle: Ward-10(2), Kol.	9.	Previous year: 2004-05
5.	Status: Company (a) If HUF, is higher rate of tax applicable? (b) If company, whether (i) Domestic/Others Domestic (ii) Public substantially interested/public not substantially interested. Not Substantially interested (iii) Industrial/Non-industrial Non-industrial (iv) Section 108/other than section 108.	10.	Nature of Business: Sales Services
		11.	Date(s) of hearing: 07-05-07, 16-05-07, 31-05-07, 05-12-07 & 14-12-07.
		12.	Date of order: 28/12/2007
		13.	Section and sub-section under which the assessment is made: U/s. 147/143(3)

ASSESSMENT ORDER

In the instant case two original returns were filed with same PAN for the same assessment year and signed by two different persons showing different total income. The first return filed on 20/07/2005 showing total loss of Rs. 11,490/- signed by Shri Rajiv Chopra and the second showing total income at Rs. 'NIL' signed by Shri Pawan Kr. Churiwal submitted on 31.03.2006. Both the returns were enclosed with different set of accounts, audited by two different auditors viz. B.K. Chowdhury and N.K. Dugar respectively. The case was therefore reopened u/s. 147.

In course of the proceedings, summons u/s. 131 were issued to both the signatories of the returns viz. Rajiv Chopra and Pawan Kr. Churiwal. The summon in the name of Pawan Kr. Churiwal could not be served at the address mentioned in the return. Mr. B.K. Chowdhury on behalf of Rajiv Chopra appeared before the undersigned and stated that the company was taken over by his client from the Churiwal group. He submitted documents which shows that Shri Rajiv Chopra S/o late Jatanlal Chopra and Smt Sonia Chopra W/o Shri Rajiv Chopra had joined as director of the company on 15/3/2004 as and when Smt. Anju Churiwal w/o Pawan Kr. Churiwal and Shri Pawan Kr. Churiwal s/o Shri Satyananda Churiwal resigned from the directorship of the company on 15/3/2004 and 17/3/2004 respectively. He further stated that the formalities such as intimation to ROC

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and other authorities were completed by May, 2004. In support of such statement he furnished all the relevant documents.

In the contrary, Shri Pawan Kr. Churiwal and his auditor never turned up during the course of the proceedings even in compliance to summons u/s 131.

Conclusion is therefore drawn from the documents furnished by Mr. Rajiv Chopra that the claim as the legal authority to sign the return of the company from assessment year 2004-05 and onwards is accetable. On the other hand the return signed by Mr. Pawan Kr. Churiwal S/o Satyananda Churiwal enclosing the accounts audited by N.K. Dugar & Co. is not supported by law. The return submitted by Mr. Churiwal along with the accounts enclosed therewith is therefore treated as invalid. The case is assessed on the returned income furnished by Mr. Rajiv Chopra as under:

	Total Loss		Rs. 11,490/-
	Tax on above		N I L

Computation of MAT (u/s. 115JB):

	Book Profit		Rs. 67,300/-
	Tax u/s. 115JB		Rs. 5,047/-
Add:	Surcharge		Rs. 126/-
			Rs. 5,173/-
Add:	Education Cess		Rs. 103/-
		Total Tax	Rs. 5,276/-
Add:	Interest u/s. 234B	Rs. 237/-	
	Interest u/s. 234C	Rs. 288/-	Rs. 525/-
	Tax Plus Interest		Rs. 5,801/-
Less:	Self Assessment Tax		Rs. 5,276/-
	Net Amount payable		Rs. 525/-
		R/o u/s. 288B	Rs. 530/-

Assessed u/s. 147/143(3). Issue copy of the order and D.N. to the assessee company.

Sd/-

(PAMPA RAY)
I.T.O., WARD-10(2), KOLKATA.

Income Tax Officer, Ward-10(2), ...

Income Tax Officer
Ward — 10 (2)
8, Govt. Place (West)
Kolkata — 700001