

122(9) (Notice to amend assessment)**Name:** AYESHA AMJAD**Address:** RENTAL INCOME FROM PLAZA, DHA -1,
LAHORE, DHA LAHORE, Lahore Cantonement**Contact No:****Registration No** 3**Tax Year :** 2017**Period :** 01-Jul-2016 - 30-Jun-2017**Medium :** Online**Due Date :** 28-Jan-2020**Document Date** 21-Jan-2020**SUBJECT:** NOTICE U/S 122(9) READ WITH SECTION 122(5A) OF THE INCOME TAX ORDINANCE, 2001 – TAX YEAR 2017

Please refer to the subject cited above.

Whereas I consider necessary that the assessment order treated as issued under section 120 or issued under section 121 or amended assessment u/s 122(3) needs alteration or and to make addition to income by amended or further amended assessment of amended assessment under section 122 for imposition of the correct amount of tax for the tax year 2017, as in my opinion, Income Tax Return / Statement and documents relating to the income and tax filed under the relevant provisions of this Ordinance show certain discrepancies. The tax record in your case has been examined. The examination of record reveals the following facts:-

Perusal of wealth statement as on 30-06-2017 reveals that you have shown total assets at Rs. 108,763,459/- which as reconciled with the previous year assets at Rs.66,261,015/- which includes the gift of Rs.34,785,000/-. Mode of receipt of gift needs verification whether it was received through normal banking channel or not in the light of section 39(3) of the Income Tax Ordinance, 2001. You are also required to submit the following documents.

- i. NTN of the donor
- ii. Income Tax Return/Wealth Statement of the Donor
- iii. Bank statement of the Donor through which this amount has been credited to your bank account
- iv. Your bank statement in which the gifted amount has been received in the relevant tax year
- v. Gift deed
- vi. Evidence of mode of receipt of gift as per section 39(3) of the Income Tax Ordinance, 2001 read with rule 31(4)[(h)] of Income Tax Rules, 2002.

In case of non-submission of the above requisitioned documents, the gift received shall be added in your income in terms of section 39(3) of the Income Tax Ordinance, 2001.

From the facts as mentioned above, it is evident that the assessment completed in your case under section 120(1) of the Income Tax Ordinance, 2001 is not only erroneous but also prejudicial to the interest of revenue. Hence, you are being afforded an opportunity through this notice u/s 122(9) read with section 122(5A) of the Income Tax Ordinance, 2001 to furnish comprehensive reply in this regard. Please note that in case of non-compliance or an unsatisfactory explanation necessary amendment of assessment u/s 122 (5A) of the Income Tax Ordinance, 2001 shall be made in the light of treatment as suggested above. Please note that in case you or your authorized representative duly authorized to represent you in the assessment proceedings fails to attend the office/ produce the documents/accounts mentioned above, proceedings will be finalized in terms and manner confronted to you above and further legal punitive actions in accordance with law will be initiated against you. Compliance is requested to be made on or before 28.01.2020 positively.

Assignment : Reminder Issued**Assignment Date :** 14-Feb-20**From :** Ashfaq Ahmad (Commissioner Additional)**Due Date :** 20-Feb-20**To :** AYESHA AMJAD**Compliance Date :** 14-Feb-20

122(9) (Notice to amend assessment)**Name:** AYESHA AMJAD**Address:****Contact No:****Registration No****Tax Year :** 2017**Period :** 01-Jul-2016 - 30-Jun-2017**Medium :** Online**Due Date :** 28-Jan-2020**Document Date** 21-Jan-2020**REMINDER U/S 122(9) OF INCOME TAX ORDINANCE, 2001**

Please refer to this office notice u/s 122(9) dated 04.02.2020 for compliance by 13.02.2020. On the due date neither any one attended the office nor any request for adjournment was received. Through this notice, you are being afforded with another but last opportunity to present the supporting documents in favor of your declared version. It may be noted that in case of no-compliance or partial compliance, the intended proposed amendment shall be made in your deemed assessment.

Date of compliance is 20-02-2020.

Husnain Ahmad Hali

Additional Commissioner Inland Revenue,
Range-I & IV, Zone-III, Room No. 310, 3rd Floor,
RTO-II LAHORE, TAX HOUSE SYED MAUJ E DARYA ROAD LAHORE.

Assignment : Reminder Issued**Assignment Date :** 04-Feb-20**From :** Husnain Ahmad Hali (Commissioner Additional)**Due Date :** 13-Feb-20**To :** AYESHA AMJAD**Compliance Date :** 04-Feb-20**REMINDER U/S 122(9) OF INCOME TAX ORDINANCE, 2001**

Please refer to this office notice u/s 122(9) dated 21.01.2020 for compliance by 28.01.2020. On the due date neither any one attended the office nor any request for adjournment was received. Through this notice, you are being afforded with another but last opportunity to present the supporting documents in favor of your declared version. It may be noted that in case of no-compliance or partial compliance, the intended proposed amendment shall be made in your deemed assessment.

Date of compliance is 13-02-2020.

Husnain Ahmad Hali

Additional Commissioner Inland Revenue,
Range-I & IV, Zone-III, Room No. 310, 3rd Floor,
RTO-II LAHORE, TAX HOUSE SYED MAUJ E DARYA ROAD LAHORE.

Husnain Ahmad Hali

Additional Commissioner
Inland Revenue, Range-IV, Zone-III
RTO-II LAHORE, TAX HOUSE SYED MAUJ E DARYA ROAD
LAHORE