

**122(9) (Notice to amend assessment)**

**Name:** AYESHA AMJAD  
**Address:**  
  
**Contact No:**

**Registration No**  
**Tax Year :** 2016  
**Period :** 01-Jul-2015 - 30-Jun-2016  
**Medium :** Online  
**Due Date :** 06-Feb-2018

**Document Date** 30-Jan-2018

**NOTICE U/S 122(5A) OF THE INCOME TAX ORDINANCE, 2001  
TAX YEAR 2016**

"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 2016, 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 following discrepancies:-

The assessment record in your case has been requisitioned. The examination of record reveals the following facts:-

1. That you filed return of income for tax year 2016 declaring only property income at Rs. 6,969,600 /-.
2. Perusal of wealth statement as on 30.06.2016 reveals that you have shown total assets at Rs. 66,261,015/- including the moveable / immoveable assets which was reconciled with the previous year assets at Rs.NIL/-. You have shown receipt of Gift at Rs.56,000,000/-. Other source have also declared at Rs.4,700,000/-. However no business income has been shown. Income from other source needs verification. Mode of receipt of gift also 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. These sources need to be probed through audit.

2. 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, assessment maybe framed ex-parte which may also entail further legal punitive actions in accordance with law.

Compliance is requested by 06-02-2018 positively.

<b>Assignment :</b> Reminder Issued	<b>Assignment Date :</b> 07-Feb-18
<b>From :</b> Ashfaq Ahmad (Commissioner Additional)	<b>Due Date :</b> 14-Feb-18
<b>To :</b> AYESHA AMJAD	<b>Compliance Date :</b> 07-Feb-18

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In continuation of earlier notice on the subject, you are required to submit your reply on or before 14-02-2018.

**Amna Naeem**

Additional Commissioner

Inland Revenue, Range-I, Zone-III

RTO-II LAHORE, TAX HOUSE SYED MAUJ E DARYA ROAD

LAHORE