All India Federation of Tax Practitioners

(An Association of Advocates, Chartered Accountants & Tax Practitioners of India)

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ETHICS EDUCATION EXCELLENCE

To,
The Hon'ble Chairman,
Central Board of Direct Taxes,
Ministry of Finance
Government of India,
North Block
New Delhi

Sub: Pre Budget memorandum for kind consideration

Respected Sir,

All India Federation of Tax Practitioners is one of the largest professional bodies of tax practitioners, Advocates and Chartered Accountants, both of Direct and Indirect Taxes. It has been functioning for the last about 45 years and founded by **Renowned Jurist Sri Nani Palakhiwala and Hon'ble Justice J C Shah Judge, Supreme Court of India**. The aims of the Federation is to promote interest, awareness, and carrier opportunities in the field of taxations amongst Indian Citizen. Presently AIFTP has over 11000 members from all part of the country and about 130 Tax Bar Association located in 27 out of 29 state of our country.

All India Federation of Tax Practitioners, apex body of tax professionals takes the opportunity to present some relevant issues for your kind consideration in the form of **Pre-Budget memorandum** and if found appropriate, for incorporation in the Finance Bill 2023.

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1. **194-IA** has made applicable on stamp duty value, whereas Sec. 50C and Sec. 56(2)(x) of the act allows 10% of the variation on transaction value, the same variation should be made applicable for deduction of tax U/s 194-IA

2. For the purpose of Section **28(iv) TDS U/s 194R is @ 10%,** if the perquisite is passing in kind and also in cash or only in kind and where the cash perquisite is not sufficient to cover the TDS amount deductible U/s 194R, it is proposed under the first proviso to Sec. 194R that, "Provided that in a case where the benefit or perquisite, as the case may be, is wholly in kind or partly in cash and partly in kind but such part in cash is not sufficient to meet the liability of deduction of tax in respect of whole of such benefit or perquisite, the person responsible for providing such benefit or perquisite shall, before releasing the benefit or perquisite, ensure that tax has been paid in respect of the benefit or perquisite",

i.e. before release of perquisite in kind tax should be paid, but the language of the proposed section 194R doesn't specify who will pay the tax, whether recipient or the person responsible to deduction ?

The same vague phraseology is used presently U/s 194B :-

"**194B.** The person responsible for paying to any person any income by way of winnings from any lottery or crossword puzzle or card game and other game of any sort in an amount exceeding ten thousand rupees shall, at the time of payment thereof, deduct income-tax thereon at the rates in force :

Provided that in a case where the winnings are wholly in kind or partly in cash and partly in kind but the part in cash is not

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sufficient to meet the liability of deduction of tax in respect of whole of the winnings, the person responsible for paying shall, before releasing the winnings, ensure that tax has been paid in respect of the winnings".

If the person responsible for deduction has ensured that the recipient has paid the tax on the amount of perquisite going to be received by him and has produced the challan to the deductor then how the deductor will be able to incorporate this challan amount in his TDS statement to be filed in form 26Q, because in form 26Q only TDS challan paid through TAN is considered whereas, many times it may be possible that the recipient has no TAN or even if he has TAN why he will pay tax under TAX of deductor. Therefore the language must clarify that the deductor should collect the deductible tax amount from the recipient and thereafter will release the perquisite in kind and deductor will deposit the tax in accordance with provisions of Sec. 200(1) of the act.

3. **Section 68 making it necessary to establish the source of source of the credit entry**, is going to be made applicable to all kinds of taxpayers. It is going to cause huge responsibility and going to create huge litigation in future and many times it is not practical for the person accepting the loan to ask for source of loan from the lender, particularly in cases of small businessmen. Therefore this provision may be made applicable to only big assesses(like assesssees having turnover above 10 crores) or to each loans or deposits of Rs. 1 crore or more.

4. **The Disallowance U/s 14A** is now amended to include expenses incurred to earn any exempt income and also in a condition where there is no exempt income. There can be instances where there are no

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cash funds and it may become burdensome for the assessee to pay the taxes. To meet such eventualities the liability should be permitted to be capitalised.

5. **Insertion of proviso to section 201 (1A)** takes away the right to deny liability for interest which is not in the interest of natural justice.

6. **In order to promote the start-up ecosystem in the country, it was envisaged in 'Start-up India Action Plan' to establish a Fund of Funds**. With a view to provide tax incentive for investment in Fund of Funds, section 54EE was inserted in the Income-tax Act so as to provide exemption from capital gains if the long term capital proceeds are invested by an assessee in units of notified fund subject to condition that the amount remains invested for three years failing which the exemption shall be withdrawn.

   The investment in the units of the notified funds is allowed up to Rs.50 lakh. Clause (b) of Explanation 2 to section 54EE defines "long-term specified asset" means a unit or units, issued before the 1st day of April, 2019, of such fund as may be notified by the Central Government in this behalf. However, as on date no such fund u/s 54EE has been notified by the Government. **It may be noted that relevant date of 01.04.2019 has long passed but no such fund has been notified for claiming exemption u/s 54EE.**
   It is suggested that specified fund u/s 54EE may be notified at the earliest so that exemption can be claimed by investing the amount in the units of such fund as envisaged.

7. **Calculation of the Interest u/s 201(1A) of the Act for the delay in deposit of TDS** :-
   a. The current provision u/s 201(1A) states that interest is payable from the date of deduction to the date of payment. Even a part of

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the month is to be considered as a month. Even in a situation where the delay is of 1 day (i.e. TDS deposited on 8th of the succeeding month instead of 7th), at present, interest will be calculated for 2 months.

b. There is need to bring out clarity on this issue since even a single day's delay leads to a 2 months' period instead of 1 month which is penal and injudicious in nature

c. Sec 201(1A) should be amended to provide interest only for the period of delay. Suitable changes may also be made in the TDS utility adopted by the Central Processing Centre (CPC).

8. **The Income tax returns may be allowed to be filled at least for 2 years.** It will create win-win situation for all stakeholders. Government may recover late fee for these returns, assessee and Bank may get returns for loan proposals and Tax Professionals will get more work. If returns for 2 or three years are allowed with late fee.

9. **Concessional tax rate should be provided for firms/LLPs like Companies.**

10. **Section 54B** exemption may be allowed even if the new agricultural land is purchased before the sale of agricultural land in same way as in section 54.

11. Presently the **permissible time limit for investment to be made in specified bonds** is only 6 months from the date of the transfer. Apart from being small period, there are various other practical difficulties and such time limit is not at par with the time limits provided under other similar exemption provisions viz. S. 54/ 54B/54F etc. which permits the assesse to deposit money in Capital Gain Account Scheme upto the due date of filing of ITR.

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The assesse may not be fully aware of the limit of 6 months and therefore he is likely to lose the benefit of exemption. Such time limit exactly expires at the end of six months. Hence it is difficult to keep a track. The other similar exemption provides more time. Also there is some disputes in ascertaining the actual date of transfer so as to correctly reckon the period of six months. Refer Anil Dulichand Jain vs. ACIT ITA No. 4922/Mum/2016.

It is suggested that S. 54EC be amended so as to provide time limit for making investment in the specified bonds upto the due date of filing of ITR.

12. That **the phasing out of exemptions and incentives under the Act, the current rate of MAT of 15% w.e.f. asst. year 2020 21 is quite high** and has impacted significantly cash flow of companies who otherwise have low taxable income or have incurred tax losses. With the phasing out of exemptions and deductions available under the Act, the burden of MAT should also be reduced to 12 per cent (fin place of current level) so that it may commensurate with the phasing out of tax exemptions and incentives.
Presently, the amount of loss brought forward or unabsorbed depreciation whichever is less as per books of account is allowed as a deduction while computing book profit for the purpose of MAT please refer Expl 1 part 2 item (iii) to 115JB. The said provision adversely affects companies which have huge book losses and lesser unabsorbed depreciation as they will have to pay MAT despite having ample amount of book losses thereby affecting their cash flows. It is suggested to review the provision to make it liberal. Both depreciation and brought forward losses should be fully allowed even for the purpose of MAT. The methodology for computing loss brought forward and unabsorbed depreciation

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as per books of account may be specifically provided in section 115JB of the Act.

We would like to mention that MAT under sec. 115JB in case of Companies is now 15% w.e.f. asst. year 2020-21. Therefore there is no justification in charging higher rate of AMT @18 per cent in case of taxpayers (other than companies). It should have level playing field. Rather with the phasing out of exemptions and deductions available under the Act, the burden of both AMT and MAT should also be reduced to 12 per cent (in place of current level) so that it may commensurate with the phasing out of tax exemptions and incentives.

13. **Local language in case of faceless assessments and appeals:-** In faceless assessment and appeals when any case is allotted to an officer of any region which is not related to the region of assessee then the officers in faceless team doesn't understand the language even Hindi, which causes not considering the reply of the assessee, therefore it should be ascertained that assessment and appeal should be allotted to a region which is just aware of hindi language or regional language of the taxpayers.

14. **The faceless appeals and assessments under sections 142B and 144B** of the Act were introduced in order to ease the process for the assessees as well as the Department which is a welcome move. The Department, the assessees and the Professionals need to come to a common consensus in terms of the mechanism to be used effectively. But ironically, they have brought in more anxiety and uncertainty with respect to satisfaction of the assessing officer since it is unclear as to whether the assessing officer is satisfied with the submissions/ replies/ documents furnished or whether the assessee needs to further substantiate on the points under scrutiny. It may also be appreciated that

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faceless assessments and appeals are yet to become seamless given the various glitches on the Income Tax portals that have been observed over the last two years.

It may be appreciated that for matters involving complex issues, it may not be possible to put all the arguments, contentions and submissions in writing. The Faceless Appeal Scheme, 2021 states that the hearing of cases by the CIT(A) can be done through Video Conferencing and it is expected that a similar facility may be provided for assessments also so that the hearing and submissions attain better clarity and closure.

Network connectivity is a further question of concern in various towns/ cities of India since the internet bandwidth might still be an issue and technological tools may need upgrading/ enhancement.

For the above reasons, it is suggested that a threshold limit needs to be set wherein cases involving disputed taxes/ amounts in excess of a specified amount may be referred for faceless assessments/ appeals and the remaining cases may still be heard physically, thereby easing the process of assessment and appeals for small taxpayers.

15. **Time limits have been specified for most aspects under the Act.** Similar time limits need to be brought in for disposing off the appeals filed before the Commissioner of Income Tax (Appeals) and the Income Tax Appellate Tribunal. As per the provisions of section 250(6A) of the Act, the Commissioner of Income Tax (Appeals) needs to pass the order under section 251 of the Act within a period of one year from end of financial year in which appeal is filed (where It is possible). This is only recommendatory and not mandatory. An upper time limit of 2

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years needs to be fixed which seems reasonable for the CIT (A) to pass his order in order to ensure early disposal of matters and timely rendering of justice.

Similarly, the provisions of Section 254 states that the Tribunal may decide the appeal within 4 years from the end of the financial year in which such appeal was filed under section 253(1) or (2) of the Act. Since this time limit is also only recommendatory in nature, this time limit of 4 years needs to be made mandatory to dispose off the matters to ensure that the motto of Easy & Speedy Justice in setting up the oldest tribunal in the country is followed in letter and spirit.

16. ***Due to non-disposal of appeals for a very long time the pressure of demands has led to grave financial problems. The department is insisting on recovery and bank accounts are being attached causing irreparable financial losses to the assesses even to the extent of closure of business, it is suggested that where the disposal of appeal is delayed beyond 6 months for no fault on part of the assessee the demand should not be pressurised.***

17. **During search and survey proceedings, assessees were forced by the Department officials to make confessional statements regarding their incomes / assets**. The CBDT issued a strict instruction in this regard barring the officials from recording confessional statements using coercive methods vide Instruction F. No. 286/2/2003-IT (Inv. II) dated 10-3-2003. This was issued since mere confessional statements do not stand the test of evidence. It is settled law that no addition can be made merely on the basis of the admission statement unless there are corroborative evidences

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or findings for the same. The statement of oath recorded carries a lot of evidentiary value in the subsequent proceedings.

Therefore, **it is appropriate that proper mechanism is brought about to capture all the relevant information of the assessee and ensure that the undisputed taxes are collected in time.** The mode and manner of recording, format in which details need to be recorded, time limit for such recording, etc. needs to be specified so that any lacunae in the statements recorded can be avoided and will aid the process of search assessments better.

18. **Barring extraordinary situations, retrospective amendments must be prohibited under the Income Tax Act for various reasons.**
    a. **Firstly**, making a law effective from a point of time in the past is unjust and irrational since the assessee has already acted in the past based on the existing conditions at that point in time.
    b. **Secondly,** the act of making retrospective amendments breaks the trust and accountability placed on the Government by its people since what is legal today can be termed illegal at a later point in time only because the Government felt so, after many years. Also, the effect of retrospective amendments is that it has tarnished the status of India as a global investment destination in the eyes of the global investor who did not want to invest in a land of legal uncertainties.
    c. **Thirdly,** It is only fair that the assessee is not penalized for an act done in good faith and as per law, in the past and hence the

retrospective amendments which may put the assessee into undue hardship needs to be avoided at all costs. However, where the amendments are in the nature of explanations/ clarifications/ beneficial to assessee or are curative in nature, such amendments can continue to be retrospective where found necessary.

d. For example, the recent amendment to Section 36(1)(va) wherein the due date for remittance of employees' share of Employee Welfare Funds stated that section 43B would not apply and would be considered to never have applied to determine the due date. This amendment is clarificatory in nature and the Department officials should be given appropriate directions to apply provisions in the right manner as intended by the statute and avoid unnecessary litigation on the same.

19. Sec. 44AE needs to be merged under sec. 44AD.

1. **Sec. 44AB(b) of Income tax act** is applicable to non-specified professional ? :- Sec. 44AB(b) specifies that any professional having gross receipt exceeding Rs. 50 Lakh is required to get his books of accounts audited, whereas Sec. 44AD(6)(i) excludes only specified professionals as mentioned U/s 44AA(1) of the act, therefore any non-specified professional can opt for 44AD upto 2 crore gross receipt but Sec. 44AB(b) specifies that professional (no differentiation has been made between specified and non-specified professional) having gross receipt more than Rs. 50 Lakh is required to get his books of accounts audited, in view of Sec. 44AB(b) no any non-specified professional can opt for 44AD if his gross receipts are exceeding Rs. 50 Lakh.

2. To remove the anomaly it is suggested that Sec. 44AB(b) should refer only to specified professionals And Sec. 44AB(a)

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should refer to business and non-specified professional, accordingly Sec. 44AD(6) should also be amended to state that income from specified profession should not be eligible for 44AD and remove the word 'person' from Sec. 44AD(6) because if any person having income from specified profession or from commission income cannot opt for 44AD for his otherwise eligible income to be covered U/s 44AD.

3. **For example :- Teaching is not a specified profession U/s 44AA(1) therefore not liable U/s 44ADA, hence it may be covered U/s44AD and 44AA(2).** Intention of the law may not be to treat harshly the non-specified profession nor there may be intention to make it compulsory to maintain books of account by persons who are non-specified professionals and relax the taxpayers who are specified professionals, and also Sec. 44AD excludes only profession specified U/s 44AA(1) and since as per judicial precedents business includes profession, therefore teaching profession is covered U/s 44AD. If for non-specified profession 44AD not followed then if the gross receipts of any specified or non-specified profession if exceeds Rs. 50 Lakh will have to get books of accounts audited because 44AB(b) does not differentiate between specified and non-specified profession. Sec. 44AD(6) excludes persons covered under professions specified U/s 44AA(1) :- The provisions of this section i.e. 44AD, **"notwithstanding anything contained in the foregoing provisions, shall not apply to— (i) a person carrying on profession as referred to in sub-section (1) of section 44AA; (ii) a person earning income in the nature of commission or brokerage; or (iii) a person carrying on any agency business"**. From the above exclusions it is clear that only professions specified **U/s 44AA(1)** are excluded from

applicability of 44AD i.e. other professions are and can be covered under44AD. From the above para it is clear that any person which is covered under specified profession as specified U/s 44AA(1) cannot opt for Sec. 44AD even if his other business income is otherwise eligible to be covered U/s 44AD, because here the word used is "person" so the person himself is excluded. whereas the correct proposition in the act under said section would have been to use here the:- (i) "**income from profession specified U/s 44AA(1); (ii) income in the nature of commission or brokerage; (iii) income from carrying on agency business**". So that only the specified income would have been excluded to be covered U/s 44AD and not the person himself, otherwise any person who is having income from specified profession e.g. a doctor is selling medicines as well as income from medical profession then income from medicines is covered U/s 44AD whereas income from medical profession is covered U/s 44ADA, or any person who is having income from commission as well as trading of goods will be disentitled to opt for Sec. 44AD for his otherwise eligible income from trading of goods, however income tax portal utility allows to opt U/s 44AA(1) :- The provisions of this section i.e. 44AD, "notwithstanding anything contained in the foregoing provisions, shall not apply to— (1) a person carrying on profession as referred to in sub-section (1) of section 44AA; (ii) a person earning income in the nature of commission or brokerage; or (iii) a person carrying on any agency business". From the above exclusions it is clear that only professions specified U/s 44AA(1) are excluded from applicability of 44AD i.e. other professions are and can be covered under44AD. From the above para it is clear that any person which

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Rationale 1. Unless otherwise specifically excluded, business includes profession and vocation. Therefore except where the law specifically refer any provision for profession or for specified profession, the word business includes

profession. Therefore any income which is not from a specified profession, i.e. income from non-specified profession can also be treated as business income. **In the case of Gera Development P. Ltd. V. DDIT (Intl.T.) vide Income Tax Appeal No. 62/Pun/2015 I 29-07-2016** stated that, "**Ld. Authorized Representative asserted that the payment made by assessee to Gensler for rendering services and providing drawings & design for its commercial building is the 'business income' of Gensler. To support the contention that 'business' includes 'profession'**

reliance was also placed on the decision of Barendra Prasad Ray Vs. ITO 129 ITR 295 (SC). The Hon'ble Apex Court in the said case while explaining the meaning of expression' business connection' as used under section 9 of the Act has also in an explicit manner held that Business' does not necessarily mean trade or manufacturing only. It includes within its scope professions, vocations and callings.

The relevant extract on the findings of Hon'ble Supreme Court of India are as under :

"11. In CIT v. Currimbhoy Ebrahim & Sons Ltd. [1935] 3 ITR395 , Sir George Rankin, speaking for the judicial Committee of the Privy Council, while construing the expression " business connection " in s. 42(1) of the Indian I.T. Act, 1922, observed (p. 400): "The phrase business connection is different from, though doubtless not unrelated to, the word business of which there is a definition in the Act." The expression " business " does not necessarily mean trade or manufacture only., It is being used as including within its scope

professions, vocations and callings from a fairly long time. The Shorter Oxford English Dictionary defines " business " as " stated occupation, profession or trade " and " a man of business " is defined as meaning " an attorney " also. In view of the above dictionary meaning of the word " business ", it cannot be said that the definition of business given in s. 45 of the Partnership Act, 1890 (53 & 54 Vict. c. 39), was an extended definition intended for the purpose of that Act only. Section 45 of that Act says: " The expression business includes every trade, occupation, or profession." Section 2(b) of the Indian Partnership Act, 1932, also defines " business thus: "Business includes every trade, occupation and profession." 12. The observation of Rowlatt J. in Christopher Barker & Sons v. IRC [1919] 2 KB 222, 228 (KB), "All professions are businesses, but all businesses are not professions " also supports the view that professions are generally regarded as businesses. The same learned judge in another case, IRC v. Marine Steam Turbine Co. Ltd. [1920] 1 KB 193, 203 (KB) held: "The word business , however, is also used in another and a very different sense,as meaning an active occupation or profession continuously carried on and it is in this sense that the word is used in the Act with which we are here concerned." The word " business " is one of wide import and it means an activity carried on continuously and systematically by a person by the application of his labour or skill with a view to earning an income. We are of the view that in the context in which the expression " business connection " is used in s. 9(1) of the Act, there is no warrant for giving a restricted

meaning to it excluding "professional connections" from its scope."

20. Amendment in Sec. 234E, 200A(1), 143(1A) of income tax act.

a. **CPC Bengaluru and TDSCPC Ghaziabad are processing income tax returns and TDS statements with late fee and interest.**

b. **Section 200A(2) of the Income Tax Act states that 'For the purposes of processing of statements under sub-section (1), the Board may make a scheme for centralized processing of statements of tax deducted at source to expeditiously determine the tax payable by, or the refund due to, the deductor as required under the said sub-section.' Therefore, as per Sec. 200A(2) even after 01/06/2015 and also before 01/06/2015, TDS-CPC does not have any authority to levy late fee and interest and CBDT cannot delegate powers beyond authority provided under section 200A(2).**

Therefore as per sec 200A(2)processing of TDS statement can be done by the TDS CPC Ghaziabad only for the purposes of tax payable or refund due and not for the purpose for levying interest or late fee because the word interest and late fee are not there in the Sec200A(2).

c. **CPC Bengaluru also has no authority to process the income tax returns for levying late fee u/s**

234F or interest U/s 234A,B,C except for tax or refund due, As is evident from Section 143(1A):-

'For the purposes of processing of returns under sub-section (1), the Board may make a scheme for centralized processing of returns with a view to expeditiously determining the tax payable by, or the refund due to, the assessee as required under the said sub-section.

Suggestion Sec. 200A(2) and 143(1A) may be amended to include interest and late fee so that any future litigation can be avoided

Rationale 2. Gazette notification issued by Govt. of India also doesn't allow IDS CPC-Ghaziabad to raise any demand u/s.234e or for interest u/s 201(la) : Government of India, Ministry of finance, CBDT issued a gazette notification on 15th January 2013 to allow TDS CPC to process TDS Statement.

Tax does not include interest, penalty & late fee:

21. **As per section 2(43) of the Income Tax Act 1961, definition of tax:-** 'tax" in relation to the assessment year commencing on the 1st day of April, 1965, and any subsequent assessment year means income-tax chargeable under the provisions of this Act, and in relation to any other assessment year income-tax and super-tax chargeable under the provisions of this Act prior to the aforesaid date and in relation to the assessment year commencing on the 1st day of April, 2006, and any subsequent assessment year includes the fringe benefit tax payable under section 115WA.'

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ETHICS EDUCATION EXCELLENCE

- **Bombay High Court in the case of CIT vs. Oryx Finance and Investment Pvt. Ltd (Income Tax Appeal No. 01 Of 2015)(1st July 2017) held that, 'Tax in arrears would not include the interest" •**

In Dinesh T. Tailor v. Tax Recovery Officer (2010) 326 ITR 85, the Bombay High Court held that in 'Section179(1), the expression "tax due" and, for that matter the expression "such tax" mean a tax as defined for the purposes of the Act by Section 2(43); "tax due" does not comprehend within its ambit a penalty.'

- **High Court Of Karnataka in the case of H. Ebrahlm & Ors. Vs. Deputy Commissioner Of Income Tax &Anr. (2011) 332 ITR 0122 held that the component 'income-tax' does not include payment of penalty as well as interest.'**

- **High Court Of Delhi in the case of Sanjay Ghai Vs. Assistant Commissioner Of Income Tax &Ors. (2013) 352 1TR 0468** held that 'the Court is of the opinion that the structure and construct of the Act has consciously used different words to create constructive liability on third parties, in the case of default in payment of taxes by an assessee. The treatment of the same subject matter by using different terms - in some instances expansive and in others, restrictive, mean that the Court has to adopt a circumspect approach and limit itself to the words used in the given case (in the present case, "tax due" under Section 179) and not "travel outside them on a voyage of discovery" (Magor& St.

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Mellons RDC v Newport Corporation 1951 (2) All ER 839). Therefore, it is held that the petitioner cannot be made liable for anything more than the tax(defined under Section 2 (43)).'

Suggestion Therefore, tax does not include interest, penalty, late fee and hence, section 200A(2) and 143(1A) does not authorize TDS-CPC, Ghaziabad or Income tax CPC Bengaluru to levy late fee or interest.

22. Powers of CPC under section 139(9) :- If the assessee has wrongly opted for Sec. 44AD in place of 44ADA whether CPC can issue notice U/s 139(9) of the act ? CPC has no authority to issue notice U/s 139(9) of the act. Only jurisdictional AO can issue such notice.

Suggestion 4. CPC should not issue notice U/s 139(9) of the act In otherwise correct cases or cases which are not covered under defective return criteria.

Rationale 4. *Lakhs of the income tax returns in earlier years have been held to be defective which is resulting in very serious consequences for taxpayers and they are handicapped in such circumstances except to go to High Court by way of writ, therefore returns may not be treated as defective in casual manner.*

Respectfully submitted
Yours faithfully,

National President,	Chairman (Direct Tax Committee),	Secretary General,	Chairman AIFTP-NZ
S/D	S/D	S/D	S/D
ADV. Pankaj Ghiya,	**CA Jamuna Shukla,**	**CA Rajesh Mehta,**	**ADV. O P Shukla**

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