

## DEPOSITION OF WITNESS

(Chapter XXIII code of Criminal Procedure)

In the Court of Principal Special Judge for CBI Cases

VIII Additional City Civil Court, Chennai – 104.

Calendar Case } C.C.No.6/2019

Prosecution Witness PW: 16 (LW- 21)

Name : Smt. S. Mageswary Caste :  
Father's Name : Mr. T. Subramaniam Calling : Income Tax Officer  
Village : ACIT, New Corporate Circle 8 (1), Religion : Hindu  
Taluk : Income Tax Department, No.121,  
Nungambakkam High Road, Chennai – 600 034  
Age : 52 years

Solemnly affirmed in accordance with the provisions of Act X of 1873 on this the 12<sup>th</sup> day of April, 2023.

**(Accused absent, petition under section 317 Cr.P.C. is filed and allowed. Counsel for accused present.)**

### **Chief Examination**

Presently I am working as Assistant Commissioner of Income Tax, Income Tax Office, Non Corporate Circle 8 (1), No.121, Nungambakkam High Road, Chennai -34 since 2017. Previously I worked as Income Tax Officer in the office of Non Corporate Ward 21 (4), Income Tax Department, No.121, Nungambakkam High Road, Chennai -34. At that time on request of CBI, I furnished the copies of Income Tax Returns of Smt. A. Selvarani for the Assessment Year 2009 – 2010 to 2014 – 2015. Copies of Income Tax Returns of Smt. A. Selvarani for the Assessment Year 2009 – 2010 to 2014 – 2015 along with covering letter is now marked as **Ex.P.49 (nineteen sheets)**. (Though Objection is raised to mark Ex.P.49 on the side of defence, it is marked as **Ex.P.49 with objection** of defence). The above said Income

Taken down before me, read over to the witness and admitted by him to be correct and signed before me.

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Chennai

Tax Returns were filed through electronic mode. At that time, since the PAN Number of Assessee Mrs. A. Selvarani was within my AO Code. I have taken printout of the same. As per Ex.P.49, for the Assessment Year 2009 – 2010, the gross income was Rs.2,30,315/-, the net income was Rs.1,65,491/-. The Tax paid was Nil. As per Ex.P.49, for the Assessment Year 2010 – 2011, the gross income was Rs.2,61,123/-, the net income was Rs.1,71,274/-. The Tax Paid was Rs.682/-. As per Ex.P.49, for the Assessment Year 2011 – 2012, the gross income was Rs.5,45,489/-, the net income was Rs.4,40,401/-. The Tax Paid was Rs.25,791/-. As per Ex.P.49, for the Assessment Year 2012 – 2013, the gross income was Rs.4,35,884/-, the net income was Rs.3,27,826/-. The Tax Paid was Rs.14,190/-. As per Ex.P.49, for the Assessment Year 2013 – 2014, the gross income was Rs.5,09,497/-, the net income was Rs.4,02,300/-. The Tax Paid was Rs.20,840/-. As per Ex.P.49, the above said Assessment Year, the Assessee has admitted income from salary alone. As per Ex.P.49, for the Assessment Year 2014 – 2015, the gross income was Rs.6,33,913/-, the net income was Rs.5,22,280/-. The Tax Paid was Rs.35,490/-. For this Assessment Year, the Assessee has admitted income from salary and other source. The other source income was shown as Rs.48,985/-. I was enquired by CBI.

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**Cross Examination :**

The above said Assessee had filed Income Tax Returns through electronic mode but I do not know as to where from the said Assessee had uploaded Income Tax Returns. I am not the Assessing Officer for the above said Assessee. It is correct to say that the Income Tax Returns were processed at Central Processing Centre (CPC) in Bangalore.

**No Re Examination.**

Sd./

Signature of witness

Taken down before me, read over to the witness and admitted by him to be correct and signed before me.

Principal Special Judge for CBI cases,  
Chennai