

Judicial Form No.53

(See Rule 42)

DEPOSITION OF WITNESS

(Chapter XXIII, Cr.P.C.)

IN THE COURT OF XIV ADDITIONAL SPECIAL COURT FOR CBI CASES

Calendar

} Case No 6/2019

Miscellaneous

Preliminary Register

Sessions

Depositions ofwitness for { Prosecution **PW 24** (LW22)
Defence
Court

Name : **Dr. Bodhiraj**

Father's name : Savajibhai

Village : 20, Rajgruhm Utkarsh II Bungalows, B/h Janata Nagar, Chankheda

Taluk : Ahmedabad – 382424, Gujarat.

Calling/occupation : JAO, ITO Ward-I, Patan

Age : 50 years

Solemnly affirmed in accordance with the provisions of the Oaths Act, 1969 (Central Act 44 of 1969) on the 19th day of June 2024.

Sd/-

Signature of witness

(A1 absent, 317 Cr.P.C petition filed and allowed.)

Chief Examination:

Now I am residing at Patan, Patan District, Gujarat State, I am working as Jurisdictional Assessing Officer, Income Tax Officer Ward-I, Patan. In the year 2016, I was working as a ITO Ward-7 (1) (1) i.e Salary Ward for Central Government Employees. On 21.06.2016 in response to the request of SP/CBI, Chennai, I furnished certified, Computer extract copy of Income Tax returns filed by Shri.A.Paramasivan,

PAN. No.AMAPP4402F for the Assessment Years 2010-2011 to 2015-2016 duly verified and certified u/s.65B of Indian Evidence Act vide my covering letter dated 21.06.2016 which bears my signature which was already marked Ex.P.94.

During the year 2010-2011 assessee Shri.Paramasivan disclosed income of gross salary Rs.6,03,325/- to which tax deducted a sum of Rs.49,992/-, as other income from his house property he mentioned loss to a sum of Rs.20,322/- and he also stated his income from other sources as loss to a sum of Rs.2,400/-(in which he failed to mentioned details of the other sources). In the income tax return for the said period he mentioned his address only as Ahmadabad, Gujarat not with detail he also stated his employer category as Government, without mentioning exact department and mentioned as ITO ward – 33(1) which not come under the jurisdiction of ITO ward 7(1)(1), Ahmadabad. The said return filed in the Form SARAL-II. He filed the IT returns on 27.07.2010 for Assessment Year 2010-2011.

During the Assessment Year 2011-2012 assessee Shri.Paramasivan (without initial) disclosed income of gross salary Rs.5,19,319/- to which tax deducted a sum of Rs.26,646/-, as other income from his house property, he mentioned nil and he also stated his income from other sources as nil. In the income tax return for the said period he mentioned his address as 201,Sujalam Flats, Shahibaug, Opposite to Police Stadium, Ahmadabad, Gujarat and he also stated his employer category as Government, without mentioning exact department and ITO ward. He mentioned AO Code as GUJ/W/113/1 The said return filed in the Form SAHAJ.He filed the IT return on 25.07.2011for Assessment Year 2011-2012.

During the Assessment Year 2012-2013 assessee Shri.Paramasivan (without initial and gender) disclosed income of gross salary Rs.5,82,696/- to which tax deducted a sum of Rs.30,776/-, as other income from his house property he mentioned nil, he also stated his income from other sources as nil. In the income tax return for the said period he mentioned his address only as Ahmadabad, Gujarat not with detail he also failed to mention his employer category and also not mentioned his ITO ward. He mentioned the AO code GUJ/W/113/1. The said return filed in the Form SAHAJ. He filed the said return on 30.07.2012 for Assessment Year 2012-2013.

During the Assessment Year 2013-2014 assessee Shri.Paramasivan (without initial), he disclosed his income of gross salary Rs.6,56,448/- to which tax deducted a sum of Rs.4,748/-, as other income from his house property he mentioned nil, he also stated his income from other sources as nil. In the income tax return for the said period he mentioned his address only as 29, ICISA, A-52, Noida, Uttar Pradesh. He failed to mention his employer category and also not mentioned his ITO ward. But he mentioned the AO code GUJ/W/113/1 mentioned his e-mail ID – raniebe2002@yahoo.co.in., Cell Phone No-8527488282 and with Pin Code- 201301. The said return filed in the Form SAHAJ. He filed the said return on 29.07.2013. The Computer system based on the PAN jurisdiction our computer accepted the said IT return. He mentioned his account No.31178109517.

During the Assessment Year 2014-2015 assessee Shri.Paramasivan (without initial), he disclosed his income of net salary Rs.7,25,913/- and he claimed deduction

under chapter VI-A for Rs.1,05,681/- and after deduction his total salary income Rs.6,20,230/-. In column 12, he shown his net agricultural income/any other income for rate purpose (4) of schedule Exempted Income as Rs.6,50,000/- he also claimed aggregate income as Rs.12,70,230/-. The assessee has mentioned tax at normal rate at Rs.2,11,069/- and also educational cess as Rs.3332/- total tax liability comes at Rs.2,14,401/- but he wrongly mentioned in column No.4, gross tax liability as Rs.1,14,401/- and again he mentioned in column No.6 net tax liability as Rs.1,14,401/-. Further, the interest charge u/s.234 C he claimed Rs.392/- and thus the aggregate liability shown as Rs.1,14,793/-. From the return of income it is seen that assessee has no were claimed capital gain only he has claimed agricultural income for rate purpose. He paid advance tax of Rs.50,000/- and TDS of Rs.70,814/- and finally claimed refund of Rs.6,021/- (though the assessee not supposed to show agricultural income in the calculation but he deliberately shown for the purpose of tax rate benefit for agricultural income). He mentioned his Bank A/c.No.000000311781095. He mentioned his address only as 10, Type – 5 quarters ICISA, Campus A-52, Sector 62, Noida, Tamil Nadu. He mentioned his employer category, as "others" instead of government and also mentioned his ITO ward 7(1) (1). He mentioned his e-mail ID – raniebe2002@yahoo.co.in, and with Pin Code- 201301. He mentioned the AO code GUJ/W/113/1. The said return filed in the Form ITR-2. He filed the said return on 30.07.2014 for Assessment Year 2014-2015 .

During the Assessment Year 2015-2016 assessee Shri.Paramasivan (without initial), he disclosed his income of gross salary Rs.4,96,005/- to which, the assessee

claimed taxable total income as Rs.4,34,570/- after claiming deduction under chapter VI-A, of Rs.61,438/- total tax payable claimed Rs.18,457/- and Rs.484/- as education cess which total amount comes to Rs.18,951/- but he wrongly stated as Rs.16,951/- claimed refund of Rs.3,146/- instead of Rs.1,146/- In the income tax return for the said period he mentioned his address only as No.10, A-52 Sector 62 Type – Ica Campus, Noida, Tamil Nadu. He mentioned his employer category as "other" instead of "Government" and also not mentioned his ITO ward, but mentioned his e-mail ID – raniebe2002@yahoo.co.in., Cell Phone No-9003699277 and with Pin Code- 201301. He mentioned the AO code GUJ/W/113/1. The said return filed in the Form SAHAJ. He filed the said return on 29.08.2015 for Assessment Year 2015-2016.

In this regard CBI Officers enquired me.

Cross-examination: Learned Counsel for accused reported, No Cross.

Taken down by me/before me in open court, interpreted/read over to the witness and admitted by the deponent to be correct.

XII Additional Special Judge for CBI
(FAC)XIV Additional Special Court for CBI Cases