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To
The Competent Authority
Hon'ble Allahabad High Court
Allahabad

Subject: (Hemant Kumar - II) Addl Distt. & Session Judge, Court No. 15, Bulandshahar

Submission of explanation regarding

Respected Sir,

Kindly refer to your letter on the above subject.

Brief fact of the case is that a flat no. PJ/1902/A1 of Parijat Apartment, Vikrant Khand, Gomti Nagar, Lucknow has been purchased jointly by Me and my wife Mrs. Meenakshi Gautam. An intimation in this regard has already been submitted to you. The purchase consideration has been partly paid by my wife from her account. My wife Mrs. Meenakshi Gautam has professional degree from VLCC and she has also completed MSC. She is well qualified and has established a business as Cosmetologist & Beautician and arrived income therefrom. She is filling her ITR regularly from year to year. A copy of ITR for the AY 2018-19 to AY 2021-22 is attached herewith for ready reference.

My wife Meenakshi Gautam has taken an amount of Rs. 2,57,000/- from her sister Ms. Tulika Gautam who is manager in Indian Bank formerly Allahabad Bank, merged in to Indian Bank. Ms. Tulika Gautam is an Income Tax payee and she is filling her ITR regularly. The copy of ITR for relevant AY 2019-20 is enclosed herewith for kind consideration. A certificate dated 12/04/2019 issued by Allahabad Bank is also enclosed herewith In respect of transaction of Rs. 2,57,000/- .

However my para wise submission is as under:

- 1.0) The Competent Authority has required clarification on the following.

a. **"The officer has uploaded a certificate dated 12/04/2019 issued by Allahabad Bank, Indore Main Branch stating that an amount of Rs. 2,57,000/- was paid to Lucknow Development Authority on 31/12/2018 through account no. 50210300195 of Ms. Meenakshi Gautam (wife). Officer to upload statement of account an also source of income and employment status, if any, of spouse."**

b. **"In Annexure 'A' point no. 2 (b) officer has stated that the payment was made from account of Ms. Tulika Gautam, Sister of Meenakshi Gautam (Spouse of the Officer). Ms. Tulika Gautam is Manager, Allahabad Bank, New Palasia, M.P, Officer to clarify the transaction(s)."**

1.1) It is submitted that Ms. Tulika Gautam Sister of Meenakshi Gautam (Spouse of the officer) is Manager in Indian Bank and presently posted at Swaroop Nagar Branch Kanpur as Senior Manager and deriving Income from salary which credits in to her salary account no. 50210300195. It may be seen, that account no. 50210300195 belongs to Ms. Tulika Gautam in single capacity and Mrs. Meenakshi Gautam is not attached to the account. A copy of Form No. 16 A i:e; TDS certificate issued by Department, Indian Bank (earlier Allahabad Bank) is enclosed herewith for ready reference. It is further submitted that Ms. Tulika Gautam has paid a Sum of Rs. 2,57,000/- from her salary account no. 50210300195 by crediting account of LDA through RTGS on 31/12/2018. In this connection a certificate dated 12/04/2019 issued by Allahabad Bank has already been filled and a copy of the same is again enclosed here with for ready reference.

2.0) It has been mentioned vide para no. 3 as under :

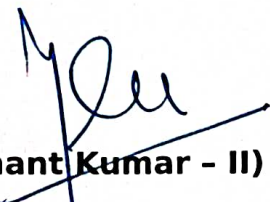
a. **"In Annexure A Point no. 2 (f) officer has stated that an amount of Rs.7,68,834/- was paid from his wife's account no. 20006867988. However the passbook copy show uploaded in annexure VI of account no. 20006867988 shows joint names as account holders. Officer to clarify the same and source of funds."**

2.1) In this regard it is submitted that account no. 20006867988 is held jointly in the name of Meenakshi Gautam (Wife) and her sister Ms. Vineeta Gautam. Ms. Vineeta Gautam has completed M. Com. and C-A-PE II (Chartered Accountant) holding ATC certificate issued by CA Institute and authorized to do professional accounting practices. She is working with M/s Abhay Kumar Jain, C.A. Firm, Jaora Compound, Indore, M.P. Also, drawing Professional income from them. She has also made deposits in savings bank A/c No.2006867988 and is regular Income Tax payee, filing I T R vide PAN no. ANUPG9646D which are being accepted by Income Tax Deptt. Copy of ITR for Asstt. Year 2018-19 to 2021-22 is enclosed for reference. Also, a certificate for same from Vineeta Gautam is enclosed for reference. The Cheque for Rs. 7,68,834/- has been issued from account no. 20006867988 is out of accumulated balance available in Bank account.

3.0) It is further submitted that Mrs. Meenakshi Gautam (Wife), Mrs. Vineeta Gautam and Ms. Tulika Gautam are real blood related sisters and they have their independent sources of Income and they are filling their ITR regularly. The Income Tax Department has accepted those ITR without raising any objection.

In view of above submission and details as furnished it is humbly requested to kindly accept my submission and drop the proceedings and oblige.

Yours faithfully,



(Hemant Kumar - II)

Addl Distt. & Session Judge
Court No. 15, Bulandshahar