



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
National e-Assessment Centre
Delhi

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To, SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED 6-1-50 TSSPDCL, MINT COMPOUND LAKDIKAPUL HYDERABAD 500063, Telangana India	
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PAN: AACCC0125D	Assessment Year: 2018-19	Date: 28/12/2020	DIN: ITBA/AST/F/142(1)/2020- 21/1029289582(1)
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Notice under sub-section (1) of Section 142 of the Income Tax Act, 1961

Dear Taxpayer,

Kindly refer to notice u/s 143(2) of the Income-tax Act, dated 22/09/2019 for A.Y 2018-19 for conducting assessment proceedings under E-assessment Scheme, 2019.

2. We appreciate the anxiety and uncertainty that is facing all of us in the times of Covid-19. This communication is to assist you in ending one uncertainty, which is pending e-Assessment in your case for the Assessment Year 2018-19.
3. You are requested and required to kindly furnish or cause to be furnished on or before 12/01/2021 by 11:00 AM, the accounts and documents specified in the Annexure to this notice.
4. The accounts or documents, as mentioned above, are required to be submitted online electronically in 'E-proceedings' facility through your account in e-Filing website (www.incometaxindiaefiling.gov.in)

Yours faithfully,

Additional / Joint / Deputy / Assistant Commissioner of Income Tax,
National e-Assessment Centre,
Delhi

ANNEXURE

1. Submit the details of business activity carried out during the year under consideration.
2. Submit audited profit and loss account and balance-sheet for the A.Y.2017-18 and 2018-19 with all annexure and schedules.
3. With respect to Tax credit claimed, kindly provide the following details:
 - i) Please provide party-wise detail of the income credited in 26AS vis-à-vis ITR and explain the reasons for difference, if any
 - ii) Please provide detail of tax credit claimed in ITR vis-a-vis tax credit available in 26AS and explain the reasons for difference, if any
4. With respect to the expenses debited to Profit & Loss Account of the year on which Tax was to be deducted or collected at source as per the provisions of Income-tax Act, kindly provide the following details:
 - i) Details of expenses alongwith name of the party/parties with whom the transaction has taken place
 - ii) Amount of payment made
 - iii) Section under which tax was deducted
 - iv) Amount of TDS
 - v) Date of tax deduction
 - vi) Details of payment of tax made to the government account alongwith documentary evidence.
 - vii) From the information available with the department it is seen that in your case demand u/s.200A of the income-tax act of Rs.22000/-, Rs.1225342/-, Rs.119685/-, Rs.76802/-, Rs.110762/-, Rs.87805/-, Rs.45948/-, Rs.29638/-, Rs.103512/-, Rs.907544/- were raised during the year under consideration for none compliance of TDS provision whereas in the ITR filed no disallowance u/s.40(a)(ia) has been made. Please explain the reason for the same.
5. With respect to Investments/Loans appearing in balance sheet during the year, kindly provide the following details:
 - i) Please furnish following details of loans taken during the year under consideration.
 - a) Name, address and PAN of the lender.
 - b) Opening balance, Addition/repayment during the year, Closing balance
 - c) Purpose/utilization of the loan amount
 - d) Rate of interest, total interest paid during the year and TDS deducted on interest.
 - e) Submit evidences to prove the identity, creditworthiness of the lender and evidences to prove the genuineness of transaction.
 - ii) Please furnish following details of loans and advances given during the year:

- a) Name, address and PAN of the person to whom loan/advance given
- b) Opening balance, Addition/repayment during the year, Closing balance
- c) Purpose/utilization of the loan/advance
- d) Rate of interest charged, Interest income earned during the year, If interest not charged, reason for the same

iii) With respect to investments in shares, provide the following details:

- a) Name and quantity of the shares held
- b) Purchase price per unit and total purchase consideration
- c) Date of purchase
- d) Source of funds for investment
- e) Date of sale, sale consideration and calculation of capital gains/loss on sale.

(6) With respect to the Share Application money received by the company during the financial year, kindly submit the below specified details:

- a) Name and address of the applicants.
- b) PAN of the applicants.
- c) Face Value and premium on each share.
- d) Number of shares allotted to applicants during the financial year.
- e) Total value of the shares allotted to each applicant.
- f) Payment received from each applicant during the financial year with relevant bank statement.

(7) With respect to the closing stock shown in financial statements, kindly provide the following details:

- i) Please furnish detail of your opening and closing stock in trade during the year.
- ii) Please furnish method of accounting followed for valuation of closing stock along with detailed calculation of the same.
- iii) Please furnish justification for difference in the of closing stock shown in Balance sheet and P&L a/c of current year as per Return of Income alongwith supporting documents.

(8) You have not made compliance to income computation and disclosure standard please explain the reason for the same and also submit the details of adjustment required to be made to the profit and loss for complying with the provision of ICDS notified under section 145(2) with supporting evidences.

9) Provide details of major expenses claimed in the P&L Account

Yours faithfully,
Additional / Joint / Deputy / Assistant Commissioner of Income Tax/
Income-tax Officer,
National e-Assessment Centre,
Delhi





GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
National e-Assessment Centre
Delhi



To, SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED 6-1-50 TSSPDCL ,MINT COMPOUND LAKDIKAPUL HYDERABAD 500063 ,Telangana India	
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PAN: AACCC0125D	Assessment Year: 2018-19	Date: 21/04/2021	DIN: ITBA/AST/F/144(SCN)/2021- 22/1032589456(1)
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Show cause Notice as to why assessment should not be completed as per Draft Assessment Order

Ms/ Mr/ M/s,

1. We appreciate the anxiety and uncertainty that is facing all of us in the times of Covid-19. This communication is to assist you in ending one uncertainty, which is pending e-Assessment in your case for the Assessment Year 2018-19.

2. A draft assessment order proposing to modify your returned income and/or sum payable is reproduced as under:-

The assessee filed its Return of Income for AY 2018-19 on 30/10/2018 declaring total income at Rs. Nil. Thereafter revised its return of income on 28/03/2019. The return was selected for scrutiny through CASS. The notice u/s 143(2) of the Income Tax Act, 1961 (here after in short "of the Act") was issued on 22.9.2019 and duly served upon the assessee. In response to notice u/s.143(2) of the income-tax act the assessee filed its part submission on 07.11.2021 and 29.09.2020.

2. During the assessment proceeding notices u/s 142(1) of the Act was issued on 28.12.2020 calling following details. As per the terms of notice issued the assessee was required to submit its details on or before 12/01/2021 but it is seen that no details were filed in response to the notice issued. Thereafter one more notice u/s.142(1) of the income-tax act was issued to the assessee on 01.03.2021 and requested the assessee to submit details on or before 04.03.2021. But again there was no compliance on the part of the assessee. Thereafter one more notice was issued to the assessee on 08.03.2021 and it was requested to submit details called for vide notice dated 11/03/2021, but again there was no response from the

assessee. Thereafter one more notice was issued to the assessee on 22.03.2022 and following details were called for.

(1) *Submit the details of business activity carried out during the year under consideration.*

(2) *Submit audited profit and loss account and balance-sheet for the A.Y.2017-18 and 2018-19 with all annexure and schedules.*

(3) *With respect to Tax credit claimed, kindly provide the following details:*

i) *Please provide party-wise detail of the income credited in 26AS vis-à-vis ITR and explain the reasons for difference, if any*

ii) *Please provide detail of tax credit claimed in ITR vis-a-vis tax credit available in 26AS and explain the reasons for difference, if any*

(4) *With respect to the expenses debited to Profit & Loss Account of the year on which Tax was to be deducted or collected at source as per the provisions of Income-tax Act, kindly provide the following details:*

i) *Details of expenses alongwith name of the party/parties with whom the transaction has taken place*

ii) *Amount of payment made*

iii) *Section under which tax was deducted*

iv) *Amount of TDS*

v) *Date of tax deduction*

vi) *Details of payment of tax made to the government account alongwith documentary evidence.*

vii) *From the information available with the department it is seen that in your case demand u/s.200A of the income-tax act of Rs.22000/-, Rs.1225342/-, Rs.119685/-, Rs.76802/-, Rs.110762/-, Rs.87805/-, Rs.45948/-, Rs.29638/-, Rs.103512/-, Rs.907544/- were raised during the year under consideration for non compliance of TDS provision whereas in the ITR filed no disallowance u/s.40(a)(ia) has been made. Please explain the reason for the same.*

(5) *With respect to Investments/Loans appearing in balance sheet during the year, kindly provide the following details:*

i) *Please furnish following details of loans taken during the year under consideration.*

a) *Name, address and PAN of the lender.*

b) Opening balance, Addition/repayment during the year, Closing balance

c) Purpose/utilization of the loan amount d) Rate of interest, total interest paid during the year and TDS deducted on interest.

e) Submit evidences to prove the identity, creditworthiness of the lender and evidences to prove the genuineness of transaction. Submit bank statement of the lender highlighting the transfer of fund.

ii) Please furnish following details of loans and advances given during the year:

a) Name, address and PAN of the person to whom loan/advance given

b) Opening balance, Addition/repayment during the year, Closing balance

c) Purpose/utilization of the loan/advance

d) Rate of interest charged, Interest income earned during the year, If interest not charged, reason for the same

iii) With respect to investments in shares, provide the following details:

a) Name and quantity of the shares held

b) Purchase price per unit and total purchase consideration

c) Date of purchase

d) Source of funds for investment

e) Date of sale, sale consideration and calculation of capital gains/loss on sale.

(6) With respect to the Share Application money received by the company during the financial year, kindly submit the below specified details:

a) Name and address of the applicants.

b) PAN of the applicants.

c) Face Value and premium on each share.

d) Number of shares allotted to applicants during the financial year.

e) Total value of the shares allotted to each applicant.

f) Payment received from each applicant during the financial year with relevant bank statement.

(7) With respect to the closing stock shown in financial statements, kindly provide the following details:

i) Please furnish detail of your opening and closing stock in trade during the year.

ii) Please furnish method of accounting followed for valuation of closing stock along with detailed calculation of the same. iii) Please furnish justification for difference in the of closing stock shown in Balance sheet and P&L a/c of current year as per Return of Income along with supporting documents.

(8) You have not made compliance to income computation and disclosure standard please explain the reason for the same and also submit the details of adjustment required to be made to the profit and loss for complying with the provision of ICDS notified under section 145(2) with supporting evidences.

Please note that already ample opportunity have been given to you for submitting details. This is the last opportunity for submitting the details. If no compliance is made within the time given in this notice assessment proceeding will be finalized on the basis of information available on record.

3. Looking to none compliance on the part of the assessee to the various notices issued, reference was made to the verification unit for physical service of notice u/s.142(1) of the income-tax act on 20.03.2021. The verification unit of the department served the notice u/s.142(1) of the income-tax act upon the assessee. However it is seen that inspite of physical service of notice there was no response on the part of the assessee. Therefore it is apparent that the assessee has no respect for the statutory notices issued in its case and deliberately none-complying the notices issued u/s.142(1) of the income-tax act. Therefore there is no option left but to finalise the assessment proceeding on the basis of information available on record.

4. The assessee company Southern Power Distribution Company of Telangana Ltd is in the business of distribution of power/energy having the license to procure the power/Energy and sell. In response to this notice also, the assessee did not make any submission in time, In the back ground of the sequence of events narrated in the preceding paras, it is evident that the assessee is persistently intransigent in not complying with the statutory notices issued by this office. The assessee has failed to display any action that can lead the undersigned to believe that the assessee would co-operate in the assessment proceedings. In these circumstances, the undersigned has to believe that the assessee is not interested in pursuing his own case. The assessee has failed to discharge the primary onus cast upon him to furnish the details required by the undersigned to complete the assessment proceedings in his case. It was also proposed vide issuance of notice that, if the assessee fails to respond, the issue will be decided u/s. 144 of the Act, on the basis of material available on the records.

5. Here, it is pertinent to mention that in the absence of any details/explanation on part of the assessee, it is not possible to make verification of income of the assessee. In this regard, the reliance is placed on the decision rendered in the case C1T v. Motor General Finance Ltd (2002) 254 ITR 449 (Delhi) the relevant part of which is quoted hereunder:

"When the assessee fails to produce documents or evidence in connection with the matter at issue, and adverse inference, in terms of section 114 of the Evidence Act, could be drawn to the effect that had those documents been produced, they would have gone against the interest of the assessee. As such, there is no other option but to finalize the assessment proceedings on ex-parte basis, based on the material available on the records. It is to say that in view of the non-cooperative attitude of the assessee. The adverse inference is drawn to the effect that the assessee is not inclined to comply with the legal requirements as stipulated in the various provisions of the I.T. Act, 1961.

6. In the above connection, the relevant provisions of Sec.144 of the Act are read as under:-

"Best Judgment assessment:

Section 144(1) : If any person-

1. *Fails to make the return required under sub section (1) of Section 139 and has not made a return or a revised return under sub-section (4) or sub-section (5) of that section, or*
2. ***Fails to comply with all the terms of a notice issued under sub-section (1) of Section 142 (or fails to comply with a direction issued under sub-section (2A) of that section), or***
3. *Having made a return, fails to comply with all the terms of a notice issued under sub-section (2) of Section 143,*

the Assessing Officer, after taking into account all relevant material which the Assessing Officer has gathered, (shall, after giving the assessee an opportunity of being heard, make the assessment) of the total income or less to the best of his judgment and determine the sum payable by the assessee on the basis of such assessment."

Provided that such opportunity shall be given by the assessing officer by serving a notice calling upon the assessee to show cause, on a date and time to be specified in the notice, why the assessment should not be completed to the best of his judgement.

Provided further that it shall not be necessary to give such opportunity in a case where a notice under Sub section (1) of Section 142 has been issued prior to making of an assessment under this section."

In view of the above facts of the case and provisions of the I.T. Act, the undersigned has left with no option but to complete the assessment proceedings in this case u/s.144 of the I.T. Act on the basis of information/details available/gatheredduring the course of assessment proceedings.

7. Valuation of closing stock

7.1. As discussed above during the assessment proceeding ample opportunity was given to the assessee to submit various details. But the assessee did not submit any details. No evidences for any expenses debited in the profit loss accounts has been filed. On verification of the Balance Sheet and Profit/Loss Account filed by the assessee it is observed that there was large difference in the closing stock shown in Balance sheet and P&L a/c of current year as per Return of Income. Therefore, vide notice dated 22.3.2021 the assessee was requested to submit the details as under:

"With respect to the closing stock shown in financial statements, kindly provide the following details:

- i) Please furnish detail of your opening and closing stock in trade during the year.*
- ii) Please furnish method of accounting followed for valuation of closing stock along with detailed calculation of the same. iii) Please furnish justification for difference in the of closing stock shown in Balance sheet and P&L a/c of current year as per Return of Income along with supporting documents".*

7.2. The assessee did not submitted any reply to the said notice on the date specified i.e.26.3.2021 in the notice. It is a known fact, inventory is an asset and its ending balance should be reported as a current asset on the balance sheet and the change in inventory is a component of in the calculation of cost of goods sold, which is reported in the profit/loss account. Under the Income tax Act, 1961 assessee is required to maintain books of accounts. Assessee can maintain books of accounts under cash basis or mercantile basis of accounting. Assessee should consistently follow the method of accounting. The Central Government had via power given in section 145(2) notified Income Computation and Disclosure Standards. ICDS-II deals with valuation of Inventories. If there is deviation from any ICDS notified under section 145(2) then effect should be reported in form 3CD audit report. In the instant case as per FORM NO. 3CD ICDS II - Valuation of

Inventories valued at cost. Value of closing stock as on 31st March 2018 is Rs. 3,43,78,37,533/-. However, in the Profit/Loss Account the assessee has reported the value of closing stock at Rs. Nil.

6.3. The bare reading of section 145 & 145A of the Act:

Section 145.

(1) Income chargeable under the head "Profits and gains of business or profession" or "Income from other sources" shall, subject to sub-section (2), be computed in accordance with either cash or mercantile system of accounting regularly employed by the assessee.

(2) The Central Government may notify income computation and disclosure standards to be followed by any class of assessee or in respect of any class of income.

(3) Where the Assessing Officer is not satisfied about the correctness or completeness of the accounts of the assessee, or where the method of accounting provided in sub-section (1) has not been regularly followed by the assessee, or income has not been computed in accordance with the standards notified under sub-section (2), the Assessing Officer may make an assessment in the manner provided in Section 144 i.e. Best Judgment Assessment.

Section 145A

For determining the income chargeable under the head "Profits and gains of business or profession",—

(i) the valuation of inventory shall be made at lower of actual cost or net realisable value computed in accordance with the income computation and disclosure standards notified under sub-section (2) of section 145;

(ii) the valuation of purchase and sale of goods or services and of inventory shall be adjusted to include the amount of any tax, duty, cess or fee (by whatever name called) actually paid or incurred by the assessee to bring the goods or services to the place of its location and condition as on the date of valuation notwithstanding any right arising as a consequence to such payment of taxes fees or cess as the case may be.

7.3. Therefore it is apparent that the closing inventory was required to be shown as closing stock in the profit loss account for the year under consideration. However as mentioned above the assessee has shown nil closing stock in the profit loss account for the year under consideration. The assessee has not submitted any justification for the same. Therefore it is apparent that the assessee has not maintained its books properly. Also no details were submitted to verify whether various claims of expenses debited in profit loss account is genuine or not. Therefore considering the entire facts, the books result of the assessee is hereby rejected by invoking the provision of section 145(3) of the income-tax act. Since the assessee has undervalued the closing stock by Rs.3437837533/-, therefore same is **is added to the closing stock of the Profit/loss account and therefore, Rs. 3,43,78,37,533/- is added to the taxable income of the assessee company. Penalty u/s 270A for mis-reporting is also separately initiated.**

7.4. During the assessment proceeding the assessee did not submit details of expenses debited in the profit loss account, neither details of TDS deduction has been filed. As mentioned above books result of the assessee has been rejected. Since no evidences for expenses have been filed, even partywise details of expenses have not been submitted. On verification of the profit and loss account filed with the return of income it was observed that assessee had claimed various expenses as under:

- a) Professional/consultancy fees/fees for technical services – 46001805/-
- b) Advertisement expenses - 26506961/-
- c) Rent paid- 2212195/-

7.5. Under **section 40(a)(ia)** of the Act, in case of payments made to resident, the deductor is allowed to claim deduction for payments as expenditure in the previous year of payment, if tax is deducted during the previous year and the same is paid on or before the due date specified for filing of return of income under section 139(1) of the Act.

In case of non-deduction or non-payment of tax deducted at source (TDS) from certain payments made to residents, 30% of amount of expenditure on which tax was deductible is disallowed under section 40(a)(ia) for the purposes of computing income under the head "Profits and gains of business or profession". Since the assessee did not submit any details for these expenses neither any evidences for

TDS on these expenses have been filed. Therefore in view of the above, 30% of [a) Professional/consultancy fees/fees for technical services – Rs.4,60,01,805/, b) Advertisement expenses –2,65,06,961/ and Rent paid-22,12,195/-] i.e. 30% of Rs. 7,47,20,961/- = 22,41,62,883/- is added back to the taxable income of the assessee. Penalty u/s 270A for under-reporting is also separately initiated.

7.6. From the profit loss account of the assessee for the year under consideration, filed alongwith the return of income it is seen that the assessee has debited travelling expenses of Rs.190951759/-, Telephone expenses of Rs.51726144/- , Building repair expenses of Rs.32249464/-, Repair of machinery of Rs.978281218/-and other expenses of Rs.1871853871/-. During the assessment proceeding the assessee did not submit any evidences to justify its claim. The assessee did not company any of the notices issued for verification. Therefore it is apparent that the assessee is unable to justify its claim of expenses as mentioned above. **Therefore in absence of proper evidences 5% of the aforesaid expenses being Rs.156253122/- is being disallowed and added to the total income of the assessee. Since the assessee has under-reported its income, therefore penalty proceeding u/s.270A of the income-tax act is separately initiated.**

8. From the 26AS of the assessee company it is noticed that the assessee has received interest income and contract receipt and professional receipt during the year under consideration from following parties. However the assessee has not claimed corresponding TDS credit either in totality or in part from these parties in the return of income filed.

Sr	Name	Nature of receipt	TOTAL TDS claimed as per return	Corresponding receipt as per claim of TDS	Amount of receipt as per 26AS	Undisclosed receipt
1	Renew Saur Shakti Private Limited	194C	0	0	Rs.510648/-	Rs.510648/-
2	Kaleshwaram Irrigation Project	194C	1220822	30520550/-	Rs.153351285/-	Rs.122830735/-

	Corporation Limited					
3	GMR Hyderabad International Airport Limited	194J	0	0	Rs.222223/-	Rs.222223/-
4	Andhra Bank Jubilee Hills Br.	194A	0	0	Rs.48877/-	Rs.48877/-
5	Suzlon Gujrat Wind Park Limited	194J	0	0	Rs.133724/-	Rs.133724/-
						Rs.123746207/-

9. Therefore during the assessment proceeding the assessee was requested to submit following details.

With respect to Tax credit claimed, kindly provide the following details:

i) Please provide party-wise detail of the income credited in 26AS vis-à-vis ITR and explain the reasons for difference, if any

ii) Please provide detail of tax credit claimed in ITR vis-a-vis tax credit available in 26AS and explain the reasons for difference, if any

During the assessment proceeding although ample opportunity was given but no details were submitted by the assessee. The assessee did not submit any reconciliation statement for the receipt and TDS as per its 26AS. Therefore it is apparent that the assessee has not disclosed the income from aforesaid parties of Rs. 123746207/- during the year under consideration. Therefore addition of Rs. 123746207/- is being made to the total income of the assessee for the year under consideration on account of undisclosed interest income and undisclosed contract receipt. Since the assessee has mis-reported its income, therefore penalty proceeding

u/s.270A(9) of the income-tax act is separately initiated.

10. In view of the details discussion, total income of the assessee company is determined as under.

Total Income as per Return of Income	(-)Rs.37,54,44,36,962/-
Addition:-	
(i) Valuation of closing stock:	Rs. 3,43,78,37,533/-
(ii) Disallowance u/s 40(a)(ia) of the Act	Rs.22,41,62,883/-
(iii) Disallowance of expenses	Rs.15,62,53,122/-
(iv) On account of undisclosed contract receipt	Rs. 12,37,46,207/-
Total assessed income	(-) Rs.33,60,24,37,217/-

You are hereby given an opportunity to show cause why the assessment should not be completed as per the draft assessment order.

3. Kindly submit your response through your registered e-filing account at www.incometaxindiaefiling.gov.in by 23:59 hours of 23/04/2021, whereby you may either:-

- accept the proposed modification; or
- file your written reply objecting to the proposed modification; or
- if required, you may request for personal hearing so as to make oral submissions or present your case after filing of written reply. On approval of the request, personal hearing shall be conducted exclusively through video conference.

4. In case no response is received by the given time and date, the assessment shall be finalized as

per the draft assessment order.

Yours faithfully,
Additional / Joint / Deputy / Assistant Commissioner of Income Tax/
Income-tax Officer,
National e-Assessment Centre,
Delhi



GOVERNMENT OF INDIA
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INCOME TAX DEPARTMENT
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Delhi



Computation Sheet

General Details			
PAN	AACCC0125D	Assessment Year	2018-19
Name	SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED	Address	6-1-50 TSSPDCL ,MINT COMPOUND LAKDIKAPUL HYDERABAD 500063 ,Telangana India
Residential Status	Resident	DIN & Document Number	DRAFT
Order Section	144	Order Date	21/04/2021

Sl. No.	Reporting Heads	Amount as per Current Order (in Rs.)
	HEADS OF INCOME	
1.	INCOME FROM HOUSE PROPERTY	0
2.	INCOME FROM BUSINESS OR PROFESSION	0
3.	INCOME FROM CAPITAL GAINS	0
4.	INCOME FROM OTHER SOURCES	3,94,19,99,745
5.	INTRA HEAD ADJUSTMENTS	0
6.	TOTAL(AFTER INTRA HEAD ADJUSTMENT) 6=(1+2+3+4)-5	3,94,19,99,745
7.	LOSSES OF CURRENT YEAR SETOFF AGAINST 6	3,94,19,99,745
8.	BROUGHT FORWARD LOSSESS SET OFF AGAINST 8=(6-7)	0
9.	GROSS TOTAL INCOME (INCLUDING SPECIAL INCOME) 9=6-(7+8)	0
10.	(I) INCOME CHARGEABLE TO TAX AT SPECIAL RATE UNDER SECTION 115BBE	0
	(II) INCOME CHARGEABLE TO TAX AT SPECIAL RATE OTHER THAN 115BBE INCLUDING SECTION 111A, 112 ETC.	0
11.	DEDUCTION U/S 10AA	0
	DEDUCTIONS UNDER CHAPTER VI A	

12.	TOTAL DEDUCTIONS UNDER CHAPTER (VIA)	0
13.	TOTAL INCOME AFTER DEDUCTIONS (10AA AND CHAPTER VIA) 13=(9-11-12)	0
14.	INCOME CHARGEABLE TO TAX AT SPECIAL RATES	0
15.	INCOME CHARGEABLE TO TAX AT NORMAL RATES	0
16.	NET AGRICULTURAL INCOME	0
17.	AGGREGATE INCOME 17=(15+16)	0
18.	LOSS IN CURRENT YEAR TO BE CARRIED FORWARD	34,47,74,62,171
19.	DEEMED TOTAL INCOME U/S 115JB	0
	TAX DETAILS	
20.	TAX PAYABLE ON DEEMED TOTAL INCOME UNDER SECTION 115JB	0
21.	SURCHARGE (ON ABOVE 20)	0
22.	EDUCATION CESS (ON 20 +21 ABOVE)	0
23.	TOTAL TAX PAYABLE U/S 115JB (23=20+21+22)	0
24.	TAX AT NORMAL RATES (INCLUDED. AGRICULTURAL INCOME)	0
25.	(I) TAX ON 115BBE	0
	(II) TAX ON SPECIAL INCOME OTHER THAN SECTION 115BBE	0
26.	TAX PAYABLE ON TOTAL INCOME 26=(24+25)	0
27.	SURCHARGE ON 26 ABOVE	
	(i) 25% OF TAX ON DEEMED INCOME CHARGEABLE U/S 115BBE	0
	(ii) ON [(26) – (TAX ON DEEMED INCOME CHARGEABLE U/S115BBE)]	0
	(iii) TOTAL (i + ii)	0
28.	EDUCATION CESS ON (26 + 27)	0
29.	GROSS TAX LIABILITY (29=26+27+28)	0
30.	GROSS TAX PAYABLE (HIGHER OF 23 OR 29)	0
31.	CREDIT UNDER SECTION 115JAA OF TAX PAID IN EARLIER YEARS	0
32.	TAX PAYABLE AFTER CREDIT UNDER SECTION 115JAA	0
	TAX RELIEF	
33.	RELIEF U/S 90/90A	0
34.	RELIEF U/S 91	0
35.	TOTAL TAX RELIEF 35=(33+34)	0
	TOTAL INCOME TAX LIABILITY	
36.	NET TAX LIABILITY 36=(32-35)	0
	INTEREST PAYABLE	
37.	FOR DEFAULT IN FURNISHING THE RETURN (SECTION 234A)	0

38.	FOR DEFAULT IN PAYMENT OF ADVANCE PAYMENT (SECTION 234 B)	0
39.	FOR DEFERMENT OF ADVANCE TAX (SECTION 234C)	0
40.	INTEREST U/S 234D	0
41.	FEE FOR DEFAULT IN FURNISHING RETURN OF INCOME (SECTION 234F)	0
42.	TOTAL INTEREST AND FEE PAYABLE 42=(37+38+39+40+41)	0
43.	AGGREGATE INCOMETAX LIABILITY 43=(36+42)	85,88,941
	PRE-PAID TAXES	0
44.	TDS	0
45.	TCS	0
46.	ADVANCE TAX	0
47.	SELF ASSESSMENT TAX	85,88,941
48.	REGULAR TAX PAID	
49.	TOTAL TAXES PAID 49=(44+45+46+47+48)	-85,88,941
	TAX PAYABLE/REFUND	
50.	AMOUNT PAYABLE /REFUND AMOUNT 50=(43-49)	0
51.	INTEREST U/S 244A ON CURRENT AMOUNT	0
52.	INTEREST U/S 244A(1A)	-85,88,941
53.	TOTAL AMOUNT PAYABLE/ REFUND AMOUNT 53= (50+51+52)	-92,76,050
54.	REFUND ALREADY ISSUED (incl. interest u/s 244A and interest u/s 244A(1A) if any)	
55.	BALANCE AMOUNT PAYABLE/REFUNDABLE (incl. provisional Interest u/s 244A till current order and interest u/s 244A(1A) - if any) 55 = (53-54)	6,87,109
56.	INTEREST U/S 220(2) CHARGED (In Rs.)	0
57.	AMOUNT PAYABLE/REFUNDABLE 57=(55+56)	6,87,109
58.	DEMAND IDENTIFICATION NO AGAINST ORIGINAL DEMAND	NA
59.	DEMAND IDENTIFICATION NO AGAINST INTEREST U/S 220(2)	NA

60. DIVIDEND DISTRIBUTION TAX (DDT) COMPUTATION		
Sl. No.	Reporting Heads	As per Current Order
	DDT	
1.	DDT PAYABLE U/S 115O	0
2.	SURCHARGE ON DDT	0
3.	EDUCATION + SECONDARY & HIGHER EDUCATION CESS	0
4.	TOTAL DDT PAYABLE	0
5.	INTEREST U/S 115P	0
6.	TOTAL DDT LIABILITY	0

7.	TAX AND INTEREST PAID	0
8.	DDT AMOUNT PAYABLE/REFUNDABLE (6-7)	0
9.	INTEREST U/S 244A (till order date or accounting closure date)	0
10.	TOTAL DDT AMOUNT PAYABLE/REFUNDABLE (8+9)	0
11.	DDT REFUND ALREADY ISSUED	0
12.	BALANCE DDT AMOUNT PAYABLE/REFUNDABLE(10-11)	0

61. DETAILS OF TAX ON DISTRIBUTED INCOME OF A DOMESTIC COMPANY ON BUY BACK OF SHARES(BBS), NOT LISTED ON STOCK EXCHANGE		
Sl. No.	Reporting Heads	As per Current Order
	BBS	
1.	TAX ON DISTRIBUTED INCOME ON BUY BACK OF SHARES U/S 115QA	0
2.	SURCHARGE ON ABOVE	0
3.	EDUCATION+SECONDARY & HIGHER EDUCATION CESS	0
4.	TOTAL TAX ON DISTRIBUTED INCOME ON BUY BACK OF SHARES PAYABLE	0
5.	INTEREST U/S 115QB	0
6.	ADDITIONAL INCOME TAX AND INTEREST PAYABLE 6=(4+5)	0
7.	TAX AND INTEREST PAID	0
8.	BBS AMOUNT PAYABLE/REFUNDABLE 8=(6-7)	0
9.	INTEREST U/S 244A (till order date or accounting closure date)	0
10.	TOTAL BBS AMOUNT PAYABLE/REFUNDABLE 10= (8+9)	0
11.	BBS REFUND ALREADY ISSUED	0
12.	BALANCE BBS AMOUNT PAYABLE/REFUNDABLE 12= (10-11)	0

62. AGGREGATION OF REFUND & DEMAND ARISING OUT OF ASSESSMENT ORDER (AFTER ROUNDING OFF AND CROSS ADJUSTMENTS)		
HEADS	REFUND AMOUNT	DEMAND PAYABLE
INCOME TAX	0	6,87,109
DDT	0	0
BBS	0	0
BALANCE REFUND/DEMAND AFTER CROSS ADJUSTMENTS	0	0

*In case of refund, Refund Intimation cum Adjustment sheet will be issued subsequently and separate communication will be sent for that.

Note: Fields from 9 to 12 in DDT (Point No. 60) and BBS (Point No. 61) and Cross Adjustments

(Point No.62) Panel will be displayed at time of passing order.

Note: Fields from 51 to 57 and 62 will be subject to change due to 244A and 220(2) computed at the time of passing of order.

Yours faithfully,
Additional / Joint / Deputy / Assistant Commissioner of Income Tax/
Income-tax Officer,
National e-Assessment Centre,
Delhi



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
National Faceless Assessment Centre
Delhi



To, SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED 6-1-50 TSSPDCL, MINT COMPOUND LAKDIKAPUL HYDERABAD 500063, Telangana India	
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PAN: AACCC0125D	Assessment Year: 2018-19	Date : 11/06/2021	DIN : ITBA/PNL/F/272A(1)(d)/2021- 22/1033431270(1)
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Show Cause Notice for penalty under section 272A(1)(d) of the Income-tax Act, 1961

Ms/Mr/M/s,

Faceless Penalty Scheme was launched on 12/01/2021 and henceforth all penalties will be disposed of in a faceless manner similar to Faceless Assessment.

2. Kindly refer to penalty proceedings under section 272A(1)(d) initiated vide notice dated 08/03/2021 bearing DIN ITBA/PNL/S/272A(1)(d)_FL/2020-21/1031297277(1), in your case for the aforementioned Assessment Year.

3. You are required to show cause why order imposing penalty under section 272A(1)(d) of Income-tax Act, 1961 should not be passed as initiated by the penalty notice referred above.

4. Kindly submit your response along with supporting documentary evidence(s) if any, electronically in 'e-Proceeding' facility through your account in e-filing website (www.incometaxindiaefiling.gov.in) by the midnight (23:59 hours) of 28/06/2021.

5. If required, you may request for personal hearing so as to make oral submissions or present your case after filing of written reply. On approval of the request, personal hearing shall be conducted exclusively through video conference.

6. In case you had requested for keeping the penalty proceedings in abeyance, you are requested to upload a copy of the said reply.

7. In case no response is received by the given time and date, the penalty order shall be passed without the benefit of your explanation.

Yours faithfully,

Additional/Joint/Deputy/Assistant Commissioner of Income-tax/
Income-tax Officer,
National Faceless Assessment Centre,
Delhi



FY: 2016-17
AY: 2017-18

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE ASSISTANT COMMISSIONER OF INCOME TAX
CIRCLE 3(2),HYDERABAD**

To, SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED 6-1-50 TSSPDCL, MINT COMPOUND LAKDIKAPUL HYDERABAD 500063, Telangana India	
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PAN: AACCC0125D	AY: 2017-18	DIN & Order No: ITBA/AST/S/143(3)/2019-20/1023417408(1)	Dated: 30/12/2019
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Name of the assessee	SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED
Address of the assessee	6-1-50 TSSPDCL, MINT COMPOUND LAKDIKAPUL, HYDERABAD 500063, Telangana, India
Status	COMPANY
Range/Circle/Ward	CIRCLE 3(2),HYDERABAD
Resident/Resident but not Ordinary resident/ Non-resident	
Date of Hearing	27/08/2018, 27/08/2018, 27/08/2018, 27/08/2018, 27/08/2018, 12/10/2019, 04/11/2019, 09/12/2019
Section/Sub-section under which assessment is made	143(3)
Date of Order	30/12/2019

ASSESSMENT ORDER

1. The assessee company M/s. SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED is a public undertaking owned by the Government of Telangana. It filed its original ROI on 31.10.2017 declaring a loss of Rs. 5195,42,14,419/- and revised ROI for the A.Y.2017-18 on 28.03.2019 declaring a loss of Rs. 3461,53,03,694/-. The case was selected for complete scrutiny under CASS. Notice u/s. 143(2) was generated and issued to the assessee and served on the assessee on 27.09.2019. Notice u/s. 142(1) was issued to the assessee on 25.10.2019 to furnish information. In response to the notices, the assessee company filed information online from time to time.

2. After verification of information filed, the assessment is completed for the A.Y.

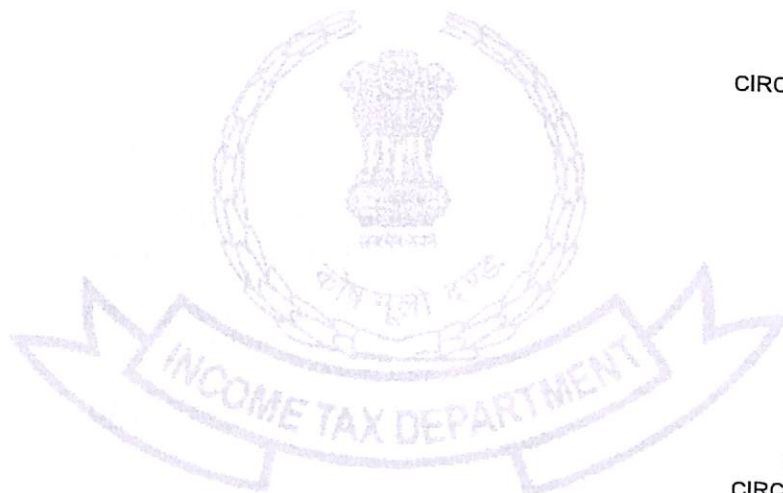
Note: If digitally signed, the date of digital signature may be taken as date of document.

Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda,, Opp. Botanical Gardens, Serlingampally (M),, R.R.District, HYDERABAD,
Telangana, 500084
Email: HYDERABAD.DCIT3.2@INCOMETAX.GOV.IN,

2017-18 accepting the loss returned.

Loss Returned	Rs. 3461,53,03,694/-
Loss Assessed	Rs. 3461,53,03,694/-

Copy to:
Assessee



BHUSHANAM LAKKA
CIRCLE 3(2),HYDERABAD

BHUSHANAM LAKKA
CIRCLE 3(2),HYDERABAD

(In case the document is digitally signed please
refer Digital Signature at the bottom of the page)

This document is digitally signed

Signer: BHUSHANAM LAKKA
Date: Monday, December 30, 2019 5:03 PM
Location: HYDERABAD, India



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT

OFFICE OF THE ASSISTANT COMMISSIONER OF INCOME TAX
CIRCLE 3(2),HYDERABAD

To, SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED 6-1-50 TSSPDCL,MINT COMPOUND LAKDIKAPUL HYDERABAD 500063,Telangana India	
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PAN: AACCC0125D	Date: 30/12/2019	Status: COMPANY	DIN & Notice No: ITBA/AST/S/156/2019- 20/1023417562(1)
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Subject: Notice of demand under section 156 of the Income-Tax Act, 1961

1. This is to give you notice that for the assessment year **2017-18** a sum of **Rs. 0**, details of which are given on the reverse, has been determined to be payable by you.
2. The amount should be paid to the Manager, authorised bank/State Bank of India within 30 days of the service of this notice. A challan is enclosed for the purpose of Payment.
3. If you do not pay the amount within the period specified above, you shall be liable to pay simple interest at one per cent for every month or part of a month from the date commencing after the end of the period aforesaid in accordance with section 220(2).
4. If you do not pay the amount of the tax within the period specified above, penalty (which may be as much as the amount of tax in arrear) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with section 221.
5. If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with sections 222 to 227, 229 and 232 of the Income-tax Act, 1961.
6. If you intend to appeal against the assessment, you may present an appeal under Part A of Chapter XX of the Income-tax Act, 1961, to the CIT (A), Hyderabad- 3 within thirty days of the receipt of this notice, in Form No. 35, duly stamped and verified as laid down in that form.

BHUSHANAM LAKKA
CIRCLE 3(2),HYDERABAD

(In case the document is digitally signed please
refer Digital Signature at the bottom of the page)

Note: If digitally signed, the date of digital signature may be taken as date of document.
Signature Towers, Sy.No.8(P) of Kondapur, Sy.37(P) of Kothaguda,, Opp. Botanical Gardens, Serlingampally (M),
R.R.District, HYDERABAD, Telangana, 500084
Email: HYDERABAD.DCIT3.2@INCOMETAX.GOV.IN,

This document is digitally signed

Signer: BHUSHANAM LAKKA
Date: Monday, December 30, 2019 5:02 PM
Location: HYDERABAD, India



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE ASSISTANT COMMISSIONER OF INCOME TAX
CIRCLE 3(2),HYDERABAD

Computation Sheet

General Details			
PAN	AACCC0125D	Assessment Year	2017-18
Name	SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED	Address	6-1-50 TSSPDCL ,MINT COMPOUND LAKDIKAPUL HYDERABAD 500063 ,Telangana India
Residential Status	Resident	Document Number	ITBA/AST/S/216/2019-20/1023417530(1)
Order Section	143(3)	Order Date	30/12/2019

Sl. No.	Reporting Heads	Amount as per Current Order (in Rs.)
	HEADS OF INCOME	
1.	INCOME FROM HOUSE PROPERTY	0
2.	INCOME FROM BUSINESS OR PROFESSION	0
3.	INCOME FROM CAPITAL GAINS	0
4.	INCOME FROM OTHER SOURCES	0
5.	INTRA HEAD ADJUSTMENTS	0
6.	TOTAL(AFTER INTRA HEAD ADJUSTMENT) 6=(1+2+3+4)-5	0
7.	LOSSES OF CURRENT YEAR SETOFF AGAINST 6	0
8.	BROUGHT FORWARD LOSSESS SET OFF AGAINST 6	0
9.	GROSS TOTAL INCOME (INCLUDING SPECIAL INCOME) 9=6-(7+8)	0
10.	(I) INCOME CHARGEABLE TO TAX AT SPECIAL RATE UNDER SECTION 115BBE	0
	(II) INCOME CHARGEABLE TO TAX AT SPECIAL RATE OTHER THAN 115BBE INCLUDING SECTION 111A, 112 ETC.	0
11.	DEDUCTION U/S 10A or 10AA	0
	DEDUCTIONS UNDER CHAPTER VI A	

Note: If digitally signed, the date of digital signature may be taken as date of document.
Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda,, Opp. Botanical Gardens, Serlingampally (M),, R.R.District, HYDERABAD, Telangana, 500084
Email: HYDERABAD.DCIT3.2@INCOMETAX.GOV.IN,

* The Notice/Letter/Order No. mentioned above is the Document Identification No. (DIN) of this Notice/Letter/Order.

12.	TOTAL DEDUCTIONS UNDER CHAPTER (VIA)	0
13.	TOTAL INCOME AFTER DEDUCTIONS (10A/10AA AND CHAPTER VIA) 13=(9-11-12)	0
14.	INCOME CHARGEABLE TO TAX AT SPECIAL RATES	0
15.	INCOME CHARGEABLE TO TAX AT NORMAL RATES	0
16.	NET AGRICULTURAL INCOME	0
17.	AGGREGATE INCOME 17=(13+16)	0
18.	LOSS IN CURRENT YEAR TO BE CARRIED FORWARD	34,61,53,03,694
19.	DEEMED TOTAL INCOME U/S 115JB	0
	TAX DETAILS	
20.	TAX PAYABLE ON DEEMED TOTAL INCOME UNDER SECTION 115JB	0
21.	SURCHARGE (ON ABOVE 20)	0
22.	EDUCATION CESS (ON 20 +21 ABOVE)	0
23.	TOTAL TAX PAYABLE U/S 115JB (23=20+21+22)	0
24.	TAX AT NORMAL RATES (INCLUDED. AGRICULTURAL INCOME)	0
25.	(I) TAX ON 115BBE	0
	(II) TAX ON SPECIAL INCOME OTHER THAN SECTION 115BBE	0
26.	TAX PAYABLE ON TOTAL INCOME 26=(24+25)	0
27.	SURCHARGE ON 26 ABOVE	
	(i) 25% OF TAX ON DEEMED INCOME CHARGEABLE U/S 115BBE	0
	(ii) ON [(26) – (TAX ON DEEMED INCOME CHARGEABLE U/S115BBE)]	0
	(iii) TOTAL (i + ii)	0
28.	EDUCATION CESS ON (26 + 27)	0
29.	GROSS TAX LIABILITY (29=26+27+28)	0
30.	GROSS TAX PAYABLE (HIGHER OF 23 OR 29)	0
31.	CREDIT UNDER SECTION 115JAA OF TAX PAID IN EARLIER YEARS	0
32.	TAX PAYABLE AFTER CREDIT UNDER SECTION 115JAA	0
	TAX RELIEF	
33.	RELIEF U/S 90/90A	0
34.	RELIEF U/S 91	0
35.	TOTAL TAX RELIEF 35=(33+34)	0
	TOTAL INCOME TAX LIABILITY	
36.	NET TAX LIABILITY 36=(32-35)	0
	INTEREST PAYABLE	
37.	FOR DEFAULT IN FURNISHING THE RETURN (SECTION 234A)	0

38.	FOR DEFAULT IN PAYMENT OF ADVANCE PAYMENT (SECTION 234 B)	0
39.	FOR DEFERMENT OF ADVANCE TAX (SECTION 234C)	0
40.	INTEREST U/S 234D	0
41.	TOTAL INTEREST LIABILITY 41=(37+38+39+40)	0
42.	AGGREGATE INCOMETAX LIABILITY 42=(36+41)	0
	PRE-PAID TAXES	
43.	TDS	1,03,88,858
44.	TCS	0
45.	ADVANCE TAX	0
46.	SELF ASSESSMENT TAX	0
47.	REGULAR TAX PAID	0
48.	TOTAL TAXES PAID 48=(43+44+45+46+47)	1,03,88,858
	TAX PAYABLE/REFUND	
49.	AMOUNT PAYABLE /REFUND AMOUNT 49=(42-48)	-1,03,88,858
50.	INTEREST U/S 244A ON CURRENT AMOUNT	-12,46,656
51.	TOTAL AMOUNT PAYABLE/ REFUND AMOUNT 51= (49+50)	-1,16,35,514
52.	REFUND ALREADY ISSUED (incl. interest u/s 244A)	-1,16,35,510
53.	BALANCE AMOUNT PAYABLE/REFUNDABLE (incl. provisional interest u/s 244A till current order - if any) 53 = (51-52)	-4
54.	INTEREST U/S 220(2) CHARGED (In Rs.)	0
55.	AMOUNT PAYABLE/REFUNDABLE 55=(53+54)	-4

58. DIVIDEND DISTRIBUTION TAX (DDT) COMPUTATION		
Sl. No.	Reporting Heads	As per Current Order
	DDT	
1.	DDT PAYABLE U/S 1150	0
2.	SURCHARGE ON DDT	0
3.	EDUCATION + SECONDARY & HIGHER EDUCATION CESS	0
4.	TOTAL DDT PAYABLE	0
5.	INTEREST U/S 115P	0
6.	TOTAL DDT LIABILITY	0
7.	TAX AND INTEREST PAID	0
8.	DDT AMOUNT PAYABLE/REFUNDABLE (6-7)	0
9.	INTEREST U/S 244A (till order date or accounting closure date)	0
10.	TOTAL DDT AMOUNT PAYABLE/REFUNDABLE (8+9)	0
11.	DDT REFUND ALREADY ISSUED	0
12.	BALANCE DDT AMOUNT	0

PAYABLE/REFUNDABLE(10-11)	
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59. DETAILS OF TAX ON DISTRIBUTED INCOME OF A DOMESTIC COMPANY ON BUY BACK OF SHARES(BBS), NOT LISTED ON STOCK EXCHANGE		
Sl. No.	Reporting Heads	As per Current Order
	BBS	
1.	TAX ON DISTRIBUTED INCOME ON BUY BACK OF SHARES U/S 115QA	0
2.	SURCHARGE ON ABOVE	0
3.	EDUCATION+SECONDARY & HIGHER EDUCATION CESS	0
4.	TOTAL TAX ON DISTRIBUTED INCOME ON BUY BACK OF SHARES PAYABLE	0
5.	INTEREST U/S 115QB	0
6.	ADDITIONAL INCOME TAX AND INTEREST PAYABLE 6=(4+5)	0
7.	TAX AND INTEREST PAID	0
8.	BBS AMOUNT PAYABLE/REFUNDABLE 8=(6-7)	0
9.	INTEREST U/S 244A (till order date or accounting closure date)	0
10.	TOTAL BBS AMOUNT PAYABLE/REFUNDABLE 10= (8+9)	0
11.	BBS REFUND ALREADY ISSUED	0
12.	BALANCE BBS AMOUNT PAYABLE/REFUNDABLE 12= (10-11)	0

60. AGGREGATION OF REFUND & DEMAND ARISING OUT OF ASSESSMENT ORDER (AFTER ROUNDING OFF AND CROSS ADJUSTMENTS)		
HEADS	REFUND AMOUNT	DEMAND PAYABLE
INCOME TAX	-4	0
DDT	0	0
BBS	0	0
BALANCE REFUND/DEMAND AFTER CROSS ADJUSTMENTS	0	0

*In case of refund, Refund Intimation cum Adjustment sheet will be issued subsequently and separate communication will be sent for that.

Note: Fields from 9 to 12 in DDT (Point No. 58) and BBS (Point No. 59) Panel will be displayed at time of passing order.

BHUSHANAM LAKKA
CIRCLE 3(2),HYDERABAD

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refer Digital Signature at the bottom of the page)



This document is digitally signed

Signer: BHUSHANAM LAKKA
Date: Monday, December 30, 2019 5:03 PM
Location: HYDERABAD, India

From: intimations@cpc.gov.in
To: cgmfin@tssouthernpower.com

Date: Wednesday, October 25, 2017 07:48PM
Subject: Intimation U/S 143(1) for PAN AACxxxxx5D AY:2016-17

AY - 2015-16
AY - 2016-17

Dear SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED,

Please find attached the Income tax Intimation U/S 143(1) for PAN AACxxxxx5D with respect to the return of income filed by you for the Assessment Year 2016-17.

The attachment is password protected. To open the attachment, please enter your PAN in lower case and date of birth in case of individual tax payers / date of incorporation for non-individual tax payers in DDMMYYYY format without any space between the PAN and date fields. For example, if your PAN is ABCDE1234A and date of birth / incorporation is January 1, 1985 then the password will be abcde1234a01011985. The date of birth / incorporation should be same as furnished to the Department and available in the Income Tax Department PAN master (as printed on the PAN card).

Adobe Acrobat Reader version 5.0 or above can be used to open this attachment. Please note that you will not be able to open this file or view the file properly with any version lower than Adobe Acrobat Reader 5.0. The attached digital communication is authenticated by a digital signature obtained from a certifying authority under the Information Technology Act, 2000.

The digital intimation is authenticated by a digital signature obtained from a certifying authority under the Information Technology Act, 2000. To know the process of validation of digital signature, please click here <https://incometaxindiaefiling.gov.in/portal/downloads10-11/cpc/DigitalSignatureValidation.pdf>.

Deputy Commissioner of Income Tax, CPC

Note: Income Tax Department does not seek any tax payer information like user name, password, details of ATM, credit cards, etc. Tax payers are advised not to part with such information on the basis of emails.

This Email is system generated. Please do not reply to this email ID. For any queries, please call CPC on telephone number 1800-

452229, 1800-1034455 (Toll Free) or 080-22546500 and quote the Communication Reference Number mentioned in the Intimation.

Attachments:

17175224628_AACxxxxx5D_A6.pdf



आयकर केन्द्र
CENTRALIZED PROCESSING CENTER
INCOME TAX DEPARTMENT

पोस्ट बैग २, इलेक्ट्रॉनिक सिटी पोस्ट ऑफिस, बंगलोर ५६०५००

Post Bag No.2, Electronic City Post Office, Bangalore-560500

फ़ोन: ९८००४२५२२२९, ९८००९०३४४५५ (टॉल फ्री) ०८० २२५४६५००

Telephone: 18004252229, 18001034455 (Toll Free) or 080-22546500

आयकर अधिनियम 1961 के धारा 143(1) के अधीन संसूचना INTIMATION U/S 143(1) OF THE INCOME TAX ACT, 1961

Name & Address: SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED 6-1-50 MINT COMPOUND LAKDIKAPUL HYDERABAD TELANGANA 500053 Ph:919490610174		नाम और पता सौधर्न पावर डिस्ट्रिब्यूशन कंपनी ऑफ़ तेलंगणा लिमिटेड ६ १ ५० मिंट कंपाउंड लाकडिकापुल हयदराबाद तेलंगणा ५०००६३ फ़ोन: ९१९४९०६१०१७४		
डोमेस्टिक फ्लैग Domestic Flag Y	निर्धारण वर्ष A.Y. 2016-17	आई टी आर प्रकार ITR Type: ITR-6 ORIGINAL	आदेश की तिथि Date of Order: 21-08-2017	पत्र संदर्भ संख्या Communication Reference No: CPC/1617/A6/1635910743 Refund Sequence No: प्रतिदाय अनुक्रम संख्या 8059711587
प्रास्थिति PUBLIC COMPANY	Status:	धारा 139 Return filed under section 139	के अंतर्गत	इ फाइलिंग पावती संख्या 504770411161016 E-Filing Acknowledgement No:
आवासीय स्थिति Residential Status: RESIDENT	मूलविवरण दाखिल करने की नियत तारीख Due Date for Filing Original Return: 17-10-2016	विवरण दाखिल करने की तारीख Date of Filing Return: 16-10-2016	स्थायी खाता संख्या PAN: AACCC0125D	
कॉर्पोरेट पहचान संख्या (सीआईएन) U40109TG2000SGC034116		Corporate Identity Number (CIN): Jurisdictional Assessing office details: CIRCLE 3(2),HYDERABAD		

आय कर संगणना INCOME TAX COMPUTATION (IN RUPEES)				
क्रम संख्या Sl.No.	विवरण Particulars	विवरण देने वाले शीर्ष Reporting Heads	करदाता द्वारा आय विवरणी में दिए ब्यौरे As Provided by Taxpayer in Return of Income	धारा 143(1) के अधीन संगणित As Computed Under Section 143(1)
1	आय शीर्ष	गृह संपत्ति से आय INCOME FROM HOUSE PROPERTY **	0	0
2	HEADS OF INCOME	कारबार या वृत्ति से लाभ एवं प्राप्तियां INCOME FROM BUSINESS OR PROFESSION **	0	0
3		पूंजी अमलाग INCOME FROM CAPITAL GAINS **	0	0
4		अन्य स्रोतों से आय INCOME FROM OTHER SOURCES **	0	0
5		अंतर शीर्ष समायोजन INTRA HEAD ADJUSTMENT	NA	0
6		कुल (शीर्ष के अंतर्गत समायोजन के बाद) TOTAL (AFTER INTRA HEAD ADJUSTMENTS) 6=(1+2+3+4)-5	0	0
7		६ के विरुद्ध मुजरा की जाने वाली चालू वर्ष की हानियाँ LOSSES OF CURRENT YEAR TO BE SET OFF AGAINST 6	0	0
8		६ के विरुद्ध मुजरा किए जाने के लिए अग्रणीत की गई हानियाँ BROUGHT FORWARD LOSSES TO BE SET OFF AGAINST 6	0	0

The ** implies before intra head and inter head adjustment** से अर्थ अंतर एवं अंतः शीर्ष समायोजन से है।

*NOTE: Always quote Communication Reference Number, Date of Order and PAN.

अगर आपके द्वारा दावाकृत राशी और गणित राशी में कोई अंतर है तो वह अनुबंध इस आदेश के साथ संलग्न cgmfin@tssouthernpower.com इ मेल आईडी में भेजा गया है
in case there is variance in figures, 'As entered' in return and 'As computed', an annexure with relevant schedules is enclosed along with intimation order and sent to cgmfin@tssouthernpower.com



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स्थायी खाता संख्या	PAN:	नाम	Name	निर्धारण वर्ष	A.Y.	आदेश की तिथि	Date of order
AACCC0125D		SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED		2016-17		21-08-2017	

क्रम संख्या	विवरण	विवरण देने वाले शीर्ष	करदाता द्वारा आय विवरणी में दिए व्यौरे	धारा 143(1) के अधीन संगणित
SI.No.	Particulars	Reporting Heads	As Provided by Taxpayer in Return of Income	As Computed Under Section 143(1)
9		सकल कुल आय GROSS TOTAL INCOME 9=6-(7+8)	0	0
10		विशेष दर पर कर के आय प्रभार्य INCOME CHARGEABLE TO TAX AT SPECIAL RATE	0	0
11		धारा 10A/10AA के अधीन कटौती # DEDUCTION U/S 10A/10AA	0	0
12	DEDUCTIONS UNDER CHAPTER VI A	अध्याय VI ए के अधीन कुल कटौतियां TOTAL DEDUCTIONS UNDER CHAPTER VIA	0	0
13		कटौतियों के बाद कुल आय TOTAL INCOME AFTER DEDUCTIONS (10A/10AA AND CHAPTER VIA) 12=(9-10-11)	0	0
14		विशेष दरों पर टैक्स के लिए आय प्रभार्य INCOME CHARGEABLE TO TAX AT SPECIAL RATES	0	0
15		विशेषदरपर आय पर कर के आय प्रभार्य INCOME CHARGEABLE TO TAX AT NORMAL RATES	0	0
16		शुद्ध कृषि आय NET AGRICULTURAL INCOME	0	0
17		संकलित आय AGGREGATE INCOME	0	0
18		अग्रणीत किये जाने के लिए चालू वर्ष की हानियां LOSS IN CURRENT YEAR TO BE CARRIED FORWARD	23,77,49,70,308	23,77,49,70,308
19		धारा 115JB के अंतर्गत कुल आय DEEMED TOTAL INCOME UNDER SECTION 115JB	-23,69,43,46,891	-23,69,43,46,891
20		धारा 115JB के अंतर्गत कुल आय पर टैक्स TAX PAYABLE ON DEEMED TOTAL INCOME UNDER SECTION 115JB	0	0
21		अधिभार (19 पर) SURCHARGE ON ABOVE(19)	0	0
22		शिक्षा पर उपकर EDUCATION CESS ON (19 +20)ABOVE	0	0
23	कर की व्यौरा	कुल कर देय TOTAL TAX PAYABLE u/s115JB (22=19+20+21)	0	0
24	TAX DETAILS	सामान्य दरों पर टैक्स TAX AT NORMAL RATES(INCL... AGRICULTURAL INCOME)	0	0
25		विशेष दरों पर टैक्स TAX AT SPECIAL RATES	0	0

The # implies Deduction u/s 10A/10AA allowed as per CBDT Circular No.7/DV/2013 dated 16th July 2013.

संकुलर.१३/२०१३ दिनांक १६ जुलाई २०१३
वेबनुसारचास १०/१० केअधीनअनुमतिदीकटौतीसुधितकरताहै।



पत्र संदर्भ संख्या

CPC/1617/A6/1635910743

Communication Reference No.

स्थायी खाता संख्या AACCC0125D		PAN:	नाम Name SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED	निर्धारण वर्ष 2016-17	A.Y.	आदेश की तिथि 21-08-2017	Date of order
क्रम संख्या SI.No.	विवरण Particulars	विवरण देने वाले शीर्ष Reporting Heads		करदाता द्वारा आय विवरणी में दिए व्यौरे As Provided by Taxpayer in Return of Income	धारा 143(1) के अधीन संगणित As Computed Under Section 143(1)		
26		देय कर शेष BALANCE TAX PAYABLE 25=(23+24)		0	0		
27		अधिमार् (२५पर) SURCHARGE (ON ABOVE 25)		0	0		
28		शिक्षा छपकर 25 व 26 EDUCATION CESS on 25 & 26		0	0		
29		सकल कर दायित्व GROSS TAX LIABILITY (28=25+26+27)		0	0		
30		सकल कर देय (१९ या २५ के उच्च) GROSS TAX PAYABLE(HIGHER OF 19 or 25)+SURCHARGE + EDU CESS		0	0		
31	कर राहत TAX RELIEF	पूर्वतर वर्षी में संदत्त कर संधारा ११५ के अधीन प्रत्यय CREDIT UNDER SECTION 115JAA OF TAX PAID IN EARLIER YEARS		0	0		
32		धारा ११५ के अधीन मुजरा के पक्ष TAX PAYABLE AFTER CREDIT UNDER SECTION 115JAA		0	0		
33		धारा 90/90A के अधीन राहत RELIEF U/S 90/90A		0	0		
34	कुल आय कर दायित्व TOTAL INCOME TAX LIABILITY	धारा 91 के अधीन राहत RELIEF U/S 91		0	0		
35	संदेय ब्याज INTEREST PAYABLE	कुल कर राहत TOTAL TAX RELIEF 34=(32+33)		0	0		
36		कुल आय कर दायित्व TOTAL INCOME TAX LIABILITY 35=(31-34)		0	0		
37		विवरणी देने में व्यतिक्रम के लिए (धारा 234A) FOR DEFAULT IN FURNISHING THE RETURN (SECTION 234A)		0	0		
38		अग्रिम कर के संदाय में व्यतिक्रम के लिए (धारा 234B) FOR DEFAULT IN PAYMENT OF ADVANCE PAYMENT (SECTION 234 B)		0	0		
39		अग्रिम कर के स्थगन के लिए (धारा 234C) FOR DEFERMENT OF ADVANCE TAX (SECTION 234C)		0	0		
40		कुल ब्याज दायित्व TOTAL INTEREST LIABILITY		0	0		
41		सकल आय कर दायित्व 40=(35+39) AGGREGATE INCOMETAX LIABILITY		0	0		
42		टी डी एस TDS		60,53,212	60,53,212		
43		टी सी एस TCS		0	0		



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स्थायी खाता संख्या AACCC0125D	PAN:	नाम Name SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED	निर्धारण वर्ष A.Y. 2016-17	आदेश की तिथि Date of order 21-08-2017
क्रम संख्या Sl.No.	विवरण Particulars	विवरण देने वाले शीर्ष Reporting Heads	करदाता द्वारा आय विवरणी में दिए व्यौरे As Provided by Taxpayer in Return of Income	धारा 143(1) के अधीन संगणित As Computed Under Section 143(1)
44	संदत्त कर PRE-PAID TAXES	अग्रिम कर ADVANCE TAX	0	0
45		स्वयं निर्धारण कर SELF ASSESSMENT TAX	0	0
46		संदत्तकुलकर TOTAL TAXES PAID 45=(41+42+43+44)	60,53,212	60,53,212
47	प्रतिदाय REFUND	प्रतिदाय राशि REFUND AMOUNT 46=(45-40)	60,53,210	60,53,212
48		करदाता के कारण देरी (महीनों में) DELAY ATTRIBUTABLE TO TAXPAYER (IN MONTHS)	N/A	0
49		प्रतिदाय पर धारा 244A के अधीन ब्याज INTEREST U/S 244A ON REFUND (ON ITEM 46 ABOVE)	N/A	5,14,522
50		धारा 244A के अधीन ब्याज पर कटौती किया गया टी. डी. एस TDS DEDUCTED ON INTEREST PAID U/S 244A (ON ITEM 48 ABOVE AND FOR NR ONLY)	N/A	0
51		कुल आय कर प्रतिदाय TOTAL INCOME TAX REFUND 50=(46+48-49)	60,53,210	65,67,734
52	संवेद्य कर TAX PAYABLE	शुद्ध संवेद्य राशि NET AMOUNT PAYABLE 51=(40-45)	0	0

53. DIVIDEND DISTRIBUTION TAX (DDT) COMPUTATION

क्रम संख्या Sl.No.	विवरण Particulars	विवरण देने वाले शीर्ष Reporting Heads	करदाता द्वारा आय विवरणी में दिए व्यौरे As Provided by Taxpayer in Return of Income	धारा 143(1) के अधीन संगणित As Computed Under Section 143(1)
1	DDT	DDT PAYABLE U/S 1150	0	0
2		SURCHARGE ON DDT	0	0
3		EDUCATION+SECONDARY & HIGHER EDUCATION CESS	0	0
4		TOTAL DDT PAYABLE	0	0
5	DDT INTEREST	DDT INT. U/S 115P	0	0
6	TOTAL DDT LIABILITY	TOTAL DDT LIABILITY	0	0
7	DDT CREDIT	TAX AND INTEREST PAID	0	0
8	DDT PAYABLE	NET TAX PAYABLE	0	0

पत्र संदर्भ संख्या

CPC/1617/A6/1635910743

Communication Reference No.

स्थायी खाता संख्या	PAN:	नाम SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED	निर्धारण वर्ष 2016-17	A.Y.	आदेश की तिथि 21-08-2017	Date of order
AACCC0125D						

**54. DETAILS OF TAX ON DISTRIBUTED INCOME OF A DOMESTIC COMPANY
ON BUY BACK OF SHARES(BBS), NOT LISTED ON STOCK EXCHANGE**

क्रम संख्या	विवरण	विवरण देने वाले शीर्ष	करदाता द्वारा आय विवरणी में दिए ब्यौरे	धारा 143(1) के अधीन संगणित
Sl.No.	Particulars	Reporting Heads	As Provided by Taxpayer in Return of Income	As Computed Under Section 143(1)
1	SCHEDULE BBS	TAX ON DISTRIBUTED INCOME ON BUY BACK OF SHARES U/S 115QA	0	0
2		SURCHARGE ON ABOVE	0	0
3		EDUCATION+SECONDARY & HIGHER EDUCATION CESS	0	0
4		TOTAL TAX ON DISTRIBUTED INCOME ON BUY BACK OF SHARES PAYABLE	0	0
5	BBS INTEREST	INTEREST U/S 115QB	0	0
6		ADDITIONAL INCOME TAX AND INTEREST PAYABLE (4+5)	0	0
7		TAX AND INTEREST PAID	0	0
8		NET TAX PAYABLE/ REFUND (6-7)	0	0

**55. AGGREGATION OF REFUND & DEMAND ARISING OUT OF INTIMATION U/S 143(1) (AFTER ROUNDING OFF AND
CROSS HEAD ADJUSTMENT)**

HEADS	REFUND AMOUNT	DEMAND PAYABLE
INCOME TAX	65,67,730	0
DDT	NA	0
BBS	NA	0
BALANCE REFUND/DEMAND AFTER CROSS HEAD ADJUSTMENT	65,67,730	0

56	<p>प्रतिदाय राशि की सीमा तक समायोजित करने के बाद कुल बकया मांग और धारा 220(2) के अधीन संदेय ब्याज</p> <p>Total outstanding demand and interest payable under sec 220(2) to the extent adjusted with refund amount.</p> <p>(बकया राशि के विरुद्ध प्रतिदाय समायोजन के ब्यौरे यदि कोई हैं, तो इस जानकारी के लिए कृपया संलग्न किए गए बकया कर मांग संलग्नक का संदर्भ लें।)</p> <p>(Please refer to the Annexure - Outstanding Demand details attached, to know the outstanding amounts in detail, if any)</p>	245
57	<p>शुद्ध प्रतिदेय राशि</p> <p>NET AMOUNT REFUNDABLE TO TAX PAYER AFTER ADJUSTMENT AGAINST OUTSTANDING DEMAND</p>	65,67,485
	<p>प्रतिदाय अनुक्रम संख्या</p> <p>REFUND SEQUENCE NO:</p>	8059711587
58	<p>शुद्ध संदेय राशि</p> <p>NET AMOUNT PAYABLE</p>	0
	<p>मांग पहचान संख्या</p> <p>DEMAND IDENTIFICATION NO:</p>	



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पत्र संदर्भ संख्या

CPC/1617/A6/1635910743

Communication Reference No.

स्थापी-खाता संख्या	PAN:	नाम Name	निर्धारण वर्ष A.Y.	आदेश की तिथि Date of order
AACCC0125D		SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED	2016-17	21-08-2017

Note:

- This intimation may be treated as notice of demand under section 156 of the Income tax Act, 1961. Accordingly, you are requested to pay the entire demand within 30 days of receipt of this intimation. The payment can be made using the printed challan enclosed. The tax payment challan is enclosed where the tax payable exceeds Rs.100.
- Detailed notes sent as annexure to below email id cgmfin@tssouthernpower.com.
- The ** implies before Intra and Inter head adjustment.
- If your return is a belated return, provision of carry forward of losses will be governed by section 80, read with section 72, section 73, section 74 and section 74A of the Income Tax Act.

नोट्स :

- मांग के मामले में, इस सूचना को आयकर अधिनियम, 1961 की धारा 156 के तहत मांग के नोटिस के तहत माना जायेगा। आप से अनुरोध है कि इस सूचना की प्राप्ति के 30 दिनों के भीतर पूरे मांग का भुगतान करें। इसके साथ संलग्न चालान में मांग का भुगतान किया जा सकता है। जहाँ देय कर रु. 100 से अधिक वहाँ कर भुगतान चालान संलग्न किया जाता है।
- हिन्दी में नोटिस का अनुबंध इस आदेश के साथ संलग्न नीचे दिए गए ई-मेल में भेजा गया है। cgmfin@tssouthernpower.com।
- ** संकेत अंतर एवं अंतः-शीर्षसमायोजन से है।
- यदि आपका रिटर्न विलंबित रिटर्न है तो आयकर अधिनियम की धारा 72, 73, 74 एवं 74ए के साथ पठित धारा 80 के अनुसार हानि को अग्रणीत करने का प्रावधान निम्नलिखित होगा।

Digitally signed by NIRMALA
Date: 20171025194321
Reason: DIGITALLY SIGNED
Location: BANGALORE - CPC

NIRMALA

Deputy Commissioner of Income Tax, CPC

यह पत्र कंप्यूटर से बना है और इस पर हस्ताक्षर का रहना जरूरी नहीं है, ईमेल द्वारा भेजे गये मामले में यह आयकर विभाग सीपीसी के डिजिटल हस्ताक्षर के साथ हस्ताक्षर किए हैं, जो सूचना प्रौद्योगिकी अधिनियम 2000 के तहत एक प्रमाणित प्राधिकारी से प्राप्त है, किसी भी जानकारी के लिए, कृपया ऊपर दिए टेलीफोन नंबर पर कॉल करें और संचार संदर्भ संख्या चलेख करें।

This communication is computer generated and may not contain signature. Where sent by email, this is signed with the digital signature of the Income Tax Department - CPC, which is obtained from a certifying authority under the Information Technology Act, 2000. For any queries, please quote the Communication Reference Number and call on the telephone number provided above.

स्थायी खाता संख्या	PAN:	नाम Name	निर्धारण वर्ष A.Y.	आदेश की तिथि Date of order
AACCC0125D		SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED	2016-17	21-08-2017

Note:

- The Refund, if any, is issued by State Bank Of India on behalf of the Income Tax Department. Interest under section 244A of the Income Tax Act, 1961 is computed up to the date of issue of the refund. Refunds will be issued only for amounts exceeding Rs. 100.
 - The Refund status details can be obtained from website www.tin-nsdl.com, under "Status of Tax Refunds". In case of any difficulty or delay in the receipt of refund, kindly call the State Bank Of India Call Center number 18004259760 to know the status of refund.
 - To know the Common Errors that are made while filing Income Tax Return, you may log on to <https://incometaxindiaefiling.gov.in> → Help Tab → E - Filing (Check Points For e-Filing Return).
To know the Common Errors noticed in E filed rectification requests, you may log on to <https://incometaxindiaefiling.gov.in> → Help Tab → User Manuals(Rectification)
 - Variance in 'As entered' and 'As computed' figures for 'Total Income after Deductions' may be due to incorrect section code entered in Schedule SI or details entered under incorrect classification of schedule CG/Schedule OS'.
 - In case of any variance in the 'As Entered and As Computed values, kindly also refer to the Schedule CYLA along with the Schedules for the corresponding Heads of Income.
 - Variance in 'As entered' and 'As computed' figure in schedule BFLA may be due to incomplete details furnished in schedule Unabsorbed Depreciation (Schedule UD).
 - For any help you may log on to: <https://incometaxindiaefiling.gov.in> → Help Tab
-
- If you are not satisfied with the intimation u/s 143(1), you may seek rectification as per section 154 by filing an online application for rectification, for which details are available on website <http://incometaxindiaefiling.gov.in> with your User ID and Password and choosing **Rectification Request** under **My Account** section.

पत्र संदर्भ संख्या

CPC/1617/A6/1635910743

Communication Reference No.

स्थायी खाता संख्या	PAN:	नाम Name	निर्धारण वर्ष A.Y.	आदेश की तिथि Date of order
AACCC0125D		SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED	2016-17	21-08-2017

नोट्स-

- प्रतिदाय, यदि कोई हो, आयकर विभाग की ओर से भारतीय स्टेट बैंक द्वारा जारी किया जाता है। आयकर अधिनियम 1961 की धारा 244 ए के तहत व्याज वीगणना प्रतिदाय के जारी होने की तारीख तक की जाती है। रु 100 से अधिक राशि के लिए ही प्रतिदाय जारी किया जाएगा।
- प्रतिदाय की स्थिति व विवरण वेबसाइट www.tin-nsdl.com के अन्तर्गत "Status of Tax Refunds" से प्राप्त किया जा सकता है, प्रतिदाय को जानने के लिए कृपया भारतीय स्टेट बैंक के वॉल सेंटर नंबर 18004259760 में वॉल कीजिये।
- आयकर विवरणी दाखिल करते समय आम त्रुटियों के बारे में जानने के लिए आप <https://incometaxindiaefiling.gov.in> -> Help Tab -> E - Filing (Check Points For e-Filing Return), पर लॉग इन कर सकते हैं।
इ पाइलड सुधार अनुरोधों में पाई गई आम त्रुटियों के बारे में जानने के लिए आप <https://incometaxindiaefiling.gov.in> -> Help Tab -> User Manuals(Rectification) पर लॉग इन कर सकते हैं।
- > अगर आपके द्वारा दावाकृत राशि और गणितराशीमें कोई अंतर रहे तो कृपया आय मर्दाने के अनुसूचीकेसाथ CYLA अनुसूची भी देखें
- > विवरण , % प्रवेश किया गया% और %कटौती के बाद कुल आय% के लिए आंकड़े, %गणना% के कारण अनुसूची एसआई या % अनुसूची सी.जी / अनुसूची ओएस के गलत वर्गीकरण के तहत दर्ज किए गए विवरण में दर्ज गलत अनुभाग कोड के लिए हो सकता है
- कोई अन्य सहायता के लिए आप <https://incometaxindiaefiling.gov.in> -> Help Tab पर लॉग ऑन कर सकते हैं-

- यदि आप धारा 143(1) सूचना से संतुष्ट नहीं हैं, तो आप सुधार के लिए धारा 154 के अनुसार इलेक्ट्रॉनिक आवेदन कर सकते हैं, जिसके लिए विवरण वेबसाइट <http://incometaxindiaefiling.gov.in> पर अपने प्रयोक्त आईडी और पासवर्ड के साथ प्रवेश कर , " My Account" के अन्तर्गत "Rectification Request" पर क्लिक करने के बाद किया जा सकता है।

COPY

CPC/1617/A6/1635910743

संख्या
Communication Reference No.

स्थायी संख्या AACCC0125D	PAN:	नाम Name SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED	निर्धारणवर्ष A.Y. 2016-17	आदेश की तिथि Date of order 21-08-2017
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DETAILS ON ADJUSTMENT OF REFUND AGAINST OUTSTANDING DEMAND AND ANY INTEREST PAYABLE UNDER SEC 220(2)

SL No. (1)	AY (of Demand) (2)	Type of Tax (3)	Section (4)	DIN No. (5)	Date of Order (6)	AO (Intimating Demand) (7)	Total Outstanding demand (8)	Adjusted Demand Amount with refund determined (9)	Adjusted Interest Amount with refund determined ** (10)	Balance outstanding demand payable (11)	Interest u/s 220(2) / Provisional Interest (12)
	2011-12	IT	220(2)	2013201110014178991C	10-12-2016	0	245	0	245	0	0
TOTAL								0	245	0	
Total outstanding demand and interest adjusted against refund determined= (9+10)										245	
Total Outstanding demand payable (8-9-10) (excluding interest u/s 220(2))										0	

Note:

- # 2009 implies Assessment Year 2009-10, AY 2010 implies Assessment Year 2010-11 and so on.
- *DIN: Demand Identification Number.
- **Indicates interest computed u/s 220(2). This interest u/s 220(2) is liable to be computed till the date of payment/adjustment of this demand.
- Any payment with respect to outstanding demand should be paid using minor head code "400" only.
- Use separate challan for outstanding demand and interest u/s 220(2) for each assessment year.



पोस्ट बैग नं. 2, इलेक्ट्रॉनिक सिटी पोस्ट ऑफिस, बंगलोर 560100
Post Bag No. 2, Electronic City Post Office, Bangalore-560100
फ़ोन: 18004252229, 18001034455 (टोल फ्री) or 080-22546500
Telephone: 18004252229, 18001034455 (Toll Free) or 080-22546500

आयकर अधिनियम 1961 की धारा 143(1) के अधीन संसूचना INTIMATION U/S 143(1) OF THE INCOME TAX ACT, 1961

Name & Address: SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED 5-1-50 MINT COMPOUND LAKDIKAPUL HYDERABAD TELANGANA 500033 PIN: 919495210174				नाम और पता सौदर्न पावर डिस्ट्रिब्यूशन कंपनी ऑफ़ तेलंगाना लिमिटेड 5-1-50 मिंट कंपाउंड लाकडिकपुल हयदराबाद तेलंगाना 500033 पिन: 919495210174	
डोमेस्टिक फ्लैग Domestic Flag Y	निर्धारण वर्ष A.Y. 2015-16	आई टी आर प्रकार ITR Type: ITR-6 ORIGINAL	आदेश की तिथि Date of Order: 29-03-2016	पत्र संदर्भ संख्या Communication Reference No: CPC/1516/A6/1527388670	
प्रास्थिति PUBLIC COMPANY		Status: धारा 139 के अंतर्गत Return filed under section 139(1)		ई फाइलिंग पावती संख्या 842324461300915 E-Filing Acknowledgement No:	
आवासीय स्थिति Residential Status: RESIDENT		मूल विवरणी दाखिल करने की देय तिथि Due Date for Filing Original Return: 31-10-2015		विवरणी दाखिल करने की तिथि Date of Filing Return: 30-09-2015	स्थायी खाता संख्या PAN: AACCC0125D
कॉर्पोरेट पहचान संख्या (सीआईएन) Corporate Identity Number (CIN): U40108TG2000SGC034115				Jurisdictional Assessing Officer Details:	

आय कर संगणना INCOME TAX COMPUTATION (IN RUPEES)				
क्रम संख्या Sl.No.	विवरण Particulars	विवरण देने वाले शीर्ष Reporting Heads	करदाता द्वारा आय विवरणी में दिए गये As Provided by Taxpayer in Return of Income	धारा 143(1) के अधीन संगणित As Computed Under Section 143(1)
1	HEADS OF INCOME	गृह संपत्ति से आय INCOME FROM HOUSE PROPERTY **	0	0
2		करबार या वृत्ति से लाभ एवं प्राप्ति INCOME FROM BUSINESS OR PROFESSION **	0	0
3		पूंजी अमलाभ INCOME FROM CAPITAL GAINS **	0	0
4		अन्य स्रोतों से आय INCOME FROM OTHER SOURCES **	0	0
5		अंतर शीर्ष समायोजन INTRA HEAD ADJUSTMENT	NA	0
6		कुल (शीर्ष के अंतर्गत समायोजन के बाद) TOTAL (AFTER INTRA HEAD ADJUSTMENTS) 6=(1+2+3+4)-5	0	0
7		६ के विरुद्ध मुजरा की जाने वाली सालाना वर्ष की हानियाँ LOSSES OF CURRENT YEAR TO BE SET OFF AGAINST 6	0	0
8		६ के विरुद्ध मुजरा किए जाने के लिए अग्रणीत की गई हानियाँ BROUGHT FORWARD LOSSES TO BE SET OFF AGAINST 6	0	0

*NOTE: Always quote Communication Reference Number, Date of Order and PAN.

अगर आपके द्वारा प्रस्तुत की गई जानकारी में कोई त्रुटि है तो यह त्रुटि इस अदेश के साथ संलग्न करने के साथ ही भेजी जानी चाहिए।
In case there is variance in figures, 'As entered' in return and 'As computed', an annexure with relevant schedules is enclosed along with intimation order and sent to
cymfiling@southernpower.com



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स्थायी खाता संख्या	PAN:	नाम Name	निर्धारण वर्ष A.Y.	आदेश की तिथि Date of order
AACCC0125D		SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED	2015-16	29-03-2016
क्रम संख्या Sl.No.	विवरण Particulars	विवरण देने वाले शीर्ष Reporting Heads	करदाता द्वारा आय विवरणी में दिए व्योरे As Provided by Taxpayer in Return of Income	धारा 143(1) के अधीन संगणित As Computed Under Section 143(1)
9		सकल कुल आय GROSS TOTAL INCOME 9=6-(7+8)	0	0
10		आयप्रभाय के लिए विशेष दरपर कर INCOME CHARGEABLE TO TAX AT SPECIAL RATE	0	0
11		धारा 10A/10AA के अधीन कटौती # DEDUCTION U/S 10A/10AA	0	0
12	DEDUCTIONS UNDER CHAPTER VIA	अध्याय VI ग के अधीन कुल कटौतियां TOTAL DEDUCTIONS UNDER CHAPTER VIA	0	0
13		कटौतियां के बाद कुल आय TOTAL INCOME AFTER DEDUCTIONS (10A/10AA AND CHAPTER VIA) 13=(9-11-12)	0	0
14		विशेष दरों पर टैक्स के लिए आय प्रभाय INCOME CHARGEABLE TO TAX AT SPECIAL RATES	0	0
15		सामान्य दरों पर टैक्स के लिए आय प्रभाय INCOME CHARGEABLE TO TAX AT NORMAL RATES	0	0
16		शुद्ध कृषि आय 115JB NET AGRICULTURAL INCOME	0	0
17		संक्षिप्त आय AGGREGATE INCOME	0	0
18		अग्रणीत विद्ये जाने के लिए चालू वर्ष की हानियां LOSS IN CURRENT YEAR TO BE CARRIED FORWARD	12,94,37,67,462	12,94,37,67,462
19		धारा 115JB के अंतर्गत कुल आय DEEMED TOTAL INCOME UNDER SECTION 115JB	-9,27,93,80,221	-9,27,93,80,221
20		धारा 115JB के अंतर्गत कुल आय पर टैक्स TAX PAYABLE ON DEEMED TOTAL INCOME UNDER SECTION 115JB	0	0
21		अधिभार (20 पर) SURCHARGE ON ABOVE(20)	0	0
22		शिक्षा पर उपकर 115JB पर EDUCATION CESS ON (20 +21)ABOVE	0	0
23		कुल कर देय TOTAL TAX PAYABLE u/s 115JB (23=20+21+22)	0	0
24	कर में छीग	सामान्य दरों पर टैक्स TAX AT NORMAL RATES(INCL...AGRI INCOME)	0	0
25	TAX DETAILS	विशेष दरों पर टैक्स TAX AT SPECIAL RATES	0	0
26		कृषि छूट AGRICULTURAL REBATE	0	0

स्थायी खाता संख्या AACCC0125D	PAN:	नाम SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED	निर्धारण वर्ष 2015-16	A.Y. आदेश की तिथि 29-03-2016	Date of order
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क्रम संख्या Sl.No.	विवरण Particulars	विवरण देने वाले शीर्ष Reporting Heads	करदाता द्वारा आय विवरणी में दिए जाये As Provided by Taxpayer in Return of Income	धारा 143(1) के अधीन संगणित As Computed Under Section 143(1)
27		देय कर शेष BALANCE TAX PAYABLE 27=(24+25-26)	0	0
28		अतिभार (राहत) SURCHARGE (ON ABOVE 27)	0	0
29		शिक्षा सेस 27 व 28 EDUCATION CESS on 27 & 28	0	0
30		सकल कर जांचित GROSS TAX LIABILITY (30=27+28+29)	0	0
31		सकल कर देय (23 या 30 के उच्च) GROSS TAX PAYABLE (HIGHER OF 23 Or 30)	0	0
32		धारा 115JAA के तहत पहले साल में कर भुगतान का श्रेय CREDIT UNDER SECTION 115JAA OF TAX PAID IN EARLIER YEARS	0	0
33	कर राहत TAX RELIEF	धारा 94 के तहत पहले साल में कर भुगतान के बाद कर देय TAX PAYABLE AFTER CREDIT UNDER SECTION 115JAA	0	0
34		धारा 90/90A के अधीन राहत RELIEF U/S 90/90A	0	0
35	कुल आय कर दायित्व TOTAL INCOME TAX LIABILITY	धारा 91 के अधीन राहत RELIEF U/S 91	0	0
36		कुल कर राहत TOTAL TAX RELIEF 36=(34+35)	0	0
37		कुल आय कर दायित्व TOTAL INCOME TAX LIABILITY 37=(33-36)	0	0
38		विवरणी देने में व्यतिरिक्त के लिए (धारा 234A) FOR DEFAULT IN FURNISHING THE RETURN (SECTION 234A)	0	0
39	संदेय व्याज INTEREST PAYABLE	अग्रिम कर के संदाय में व्यतिरिक्त के लिए (धारा 234B) FOR DEFAULT IN PAYMENT OF ADVANCE PAYMENT (SECTION 234 B)	0	0
40		अग्रिम कर के स्थगन के लिए (धारा 234C) FOR DEFERMENT OF ADVANCE TAX (SECTION 234C)	0	0
41		कुल व्याज दायित्व TOTAL INTEREST LIABILITY	0	0
42		सकल आय कर दायित्व 42=(37+41) AGGREGATE INCOMETAX LIABILITY	0	0
43		टी डी एस TDS	72,30,477	72,30,477
44		टी सी एस TCS	0	0



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पत्र संदर्भ संख्या

CPC/1516/A6/1527388670

Communication Reference No.

स्थायी खाता संख्या AACCC0125D	PAN:	नाम SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED	निर्धारण वर्ष 2015-16	A.Y.	आदेश की तिथि 29-03-2016	Date of order
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क्रम संख्या Sl.No.	विवरण Particulars	विवरण देने वाले शीर्ष Reporting Heads	करदाता द्वारा आय विवरणी में दिए व्योरे As Provided by Taxpayer in Return of Income	धारा 143(1) के अधीन संगणित As Computed Under Section 143(1)
45	संदत कर PRE-PAID TAXES	अग्रिम कर ADVANCE TAX	0	0
46		स्वयं निर्धारण कर SELF ASSESSMENT TAX	0	0
47		संदतकुलकर TOTAL TAXES PAID 47=(43+44+45+46)	72,30,477	72,30,477
48	प्रतिदाय REFUND	प्रतिदाय राशि REFUND AMOUNT 48=(47-42)	72,30,480	72,30,477
49		करदाता के करण देरी (महीनों में) DELAY ATTRIBUTABLE TO TAXPAYER (IN MONTHS)	N/A	0
50		प्रतिदाय पर धारा 244A के अधीन व्याज INTEREST U/S 244A ON REFUND (ON ITEM 48 ABOVE)	N/A	4,33,824
51		धारा 244A के अधीन व्याज पर कटौती किया गया टी. डी. एस TDS DEDUCTED ON INTEREST PAID U/S 244A (ON ITEM 50 ABOVE AND FOR NF ONLY)	N/A	0
52		कुल आय कर प्रतिदाय TOTAL INCOME TAX REFUND 52=(48+50-51)	72,30,480	76,64,301
53	संदेय कर TAX PAYABLE	शुद्ध संदेय राशि NET AMOUNT PAYABLE 53=(42-47)	0	0

54. DIVIDEND DISTRIBUTION TAX (DDT) COMPUTATION

क्रम संख्या Sl.No.	विवरण Particulars	विवरण देने वाले शीर्ष Reporting Heads	करदाता द्वारा आय विवरणी में दिए व्योरे As Provided by Taxpayer in Return of Income	धारा 143(1) के अधीन संगणित As Computed Under Section 143(1)
1	DDT	DDT PAYABLE U/S 1150	0	0
2		SURCHARGE ON DDT	0	0
3		EC+SECONDARY & HIGHER EDUCATION	0	0
4		TOTAL DDT PAYABLE	0	0
5	DDT INTEREST	DDT INT. U/S 115P	0	0
6	TOTAL DDT LIABILITY	TOTAL DDT LIABILITY	0	0
7	DDT CREDIT	TOTAL CREDIT OF DDT	0	0
8	DDT PAYABLE	DDT PAYABLE	0	0

स्थापक संख्या AACCC0125D	PAN:	नाम SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED	निर्धारण वर्ष 2015-16	A.Y.	आदेश की तिथि 29-03-2016	Date of order
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55. DETAILS OF TAX ON DISTRIBUTED INCOME OF A DOMESTIC COMPANY
ON BUY BACK OF SHARES(BBS), NOT LISTED ON STOCK EXCHANGE

क्र. संख्या Sl.No.	विवरण Particulars	विवरण देने वाले शीर्ष Reporting Heads	करदाता द्वारा ज्ञान विवरणों में दिए गये As Provided by Taxpayer in Return of Income	भाग 143(1) के अधीन संगणित As Computed Under Section 143(1)
1	SCHEDULE BBS	TAX ON DISTRIBUTED INCOME ON BUY BACK OF SHARES U/S 115QA	0	0
2		SURCHARGE ON ABOVE	0	0
3		EC+SECONDARY & HIGHER EDUCATION	0	0
4		TOTAL TAX ON DISTRIBUTED INCOME ON BUY BACK OF SHARES PAYABLE	0	0
5	BBS INTEREST	INTEREST U/S 115QB	0	0
6		ADDITIONAL INCOME TAX AND INTEREST PAYABLE (4+5)	0	0
7		TAX AND INTEREST PAID	0	0
8		NET TAX PAYABLE/ REFUND (6-7)	0	0

56. AGGREGATION OF REFUND & DEMAND ARISING OUT OF INTIMATION U/S 143(1) (AFTER ROUNDING OFF AND
CROSS HEAD ADJUSTMENT)

HEADS	REFUND AMOUNT	DEMAND PAYABLE
INCOME TAX	76,64,300	0
DDT	NA	0
BBS	NA	0
BALANCE REFUND/DEMAND AFTER CROSS HEAD ADJUSTMENT	76,64,300	0

57	<p>प्रतिदाय राशि की सीमा तक समाशोधित करने के बाद कुल बकाया मांग और धारा 220(2) के अधीन संदेय व्याज</p> <p>Total outstanding demand and interest payable under sec 220(2) to the extent adjusted with refund amount.</p> <p>(बकाया राशि के विरुद्ध प्रतिदाय समाशोधन के ब्यौरे यदि कोई है, तो इस जानकारी के लिए कृपया संलग्न किए गए बकाया कर मांग संलग्नक का संदर्भ लें।)</p> <p>(Please refer to the Annexure - Outstanding Demand details attached, to know the outstanding amounts in detail, if any)</p>	76,64,300
58	<p>शुद्ध प्रतिदेय राशि</p> <p>NET AMOUNT REFUNDABLE TO TAX PAYER AFTER ADJUSTMENT AGAINST OUTSTANDING DEMAND</p>	0
	<p>प्रतिदाय अनुक्रम संख्या</p> <p>REFUND SEQUENCE NO:</p>	
59	<p>शुद्ध संदेय राशि</p> <p>NET AMOUNT PAYABLE</p>	0
	<p>मांग पहचान संख्या</p> <p>DEMAND IDENTIFICATION NO:</p>	



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पत्र संदर्भ संख्या

CPC/1516/A6/1527388670

Communication Reference No.

स्थायी खाता संख्या	PAN:	नाम Name	निर्धारण वर्ष A.Y.	आदेश की तिथि Date of order
AACCC0125D		SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED	2015-16	29-03-2016

Note:

- 1) Detailed notes sent as annexure to below email id cgmfin@tssouthernpower.com
- 2) The ** implies before Intra and Inter head adjustment.
- 3) If your return is a belated return, provision of carry forward of losses will be governed by section 80, read with section 72, section 73, section 74 and section 74A of the Income Tax Act.

नोट्स :

- 1.) हिन्दी में चोट्स का अनुबंध इस आदेश के साथ संलग्न नीचे दिए गए ई मेल में भेजा गया है
cgmfin@tssouthernpower.com |
- 2.) ** से अर्थ अंतर एवं अंतः शीर्षसमायोजन से है
- 3.) यदि आपका रिटर्न विलंबित रिटर्न है तो आयकर अधिनियम की धारा 72, 73, 74 एवं 74ए के साथ पठित धारा 80 के अनुसार हानि को अग्रणीत करने का प्रावधान नियंत्रित होगा

Digitally signed by NIRMALA
Date: 20170105 12:25:33
Reason: DIGITALLY SIGNED
Location: BANGALORE-CPC

NIRMALA

Deputy Commissioner of Income Tax (CPC)

यह पत्र कंप्यूटर से बना है और इस पर हस्ताक्षर का रहना जरूरी नहीं है, ईमेल द्वारा भेजे गये मामलों में यह आयकर विभाग की वेबसाइट द्वारा जारी किया गया है, जो सचका पंजीयन अधिनियम, 2009 के तहत एक प्रमाणित अभिलेख से प्राप्त है, किसी भी जानकारी के लिए, कृपया ऊपर दिए टेलीफोन नंबर पर कॉल करें और संसार में सर्वोच्च सुरक्षा के तहत है।
This communication is computer generated and may not contain signature. Where sent by email, this is signed with the digital signature of the Income Tax Department - CPC, which is obtained from a certifying authority under the Information Technology Act, 2000. For any queries, please quote the Communication Reference Number and call on the telephone number provided above.

स्थायी खाता संख्या	PAN:	नाम Name	निर्धारण वर्ष A.Y.	आदेश की तिथि Date of order
AACCC0125D		SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED	2015-16	29-03-2016

Note:

-> If you are not satisfied with the intimation u/s 143(1), you may seek rectification as per section 154 by filing an online application for rectification, for which details are available on website <http://incometaxindiaefiling.gov.in> with your User ID and Password and choosing **Rectification Request** under **My Account** section.

-> To know the Common Errors that are made while filing Income Tax Return, you may log on to <https://incometaxindiaefiling.gov.in> -> **Help Tab -> E - Filing (Common Mistakes in E-Filing)**

To know the Common Errors noticed in E filed rectification requests, you may log on to <https://incometaxindiaefiling.gov.in> -> **Help Tab -> Rectification (Common Error)**

-> For any further clarification regarding demands adjusted (if any) where the AO (Intimating Demand)[column 6 of the table showing details of adjustments of refund infra] is other than CPC, please contact your current jurisdictional Assessing Officer (AO). In order to know your current jurisdictional Assessing Officer (AO) you may log on to <https://incometaxindiaefiling.gov.in> and click on "Know your Jurisdictional A.O" under "SERVICES" menu. Any rectification/ correction of the demand can be made only by the Jurisdictional Assessing Officer. CPC cannot carry out any modifications to the above demands nor can it clarify issues regarding these demands.

-> Variance in the computation of tax can be generally attributable to: In the case of AOP/BOI, the shares of members in the AOP/BOI being indeterminate or unknown, as provided in Section 167B.

-> In case of any variance in the 'As Entered' and 'As Computed' values, kindly also refer to the Schedule CYLA along with the Schedules for the corresponding Heads of Income.

-> Variance in 'As entered' and 'As computed' figures for 'Total Income after Deductions' may be due to incorrect section code entered in Schedule S1 or details entered under incorrect classification of schedule CG/Schedule OS'.

-> Variance in 'As entered' and 'As computed' figure in schedule BFLA may be due to incomplete details furnished in schedule Unabsorbed Depreciation (Schedule UD).

-> The Outstanding Demand payable in your case is adjusted against the refund determined above and this may be treated as intimation in terms of Section 245 of the Income Tax Act 1961. (as in table "DETAILS ON ADJUSTMENT OF REFUND AGAINST OUTSTANDING DEMAND AND ANY INTEREST PAYABLE UNDER SEC 220(2)").

पत्र संदर्भ संख्या

CPC/1516/A6/1527388670

Communication Reference No.

स्थायी खाता संख्या	PAN:	नाम Name	निर्धारण वर्ष A.Y.	आदेश की तिथि Date of order
AACCC0125D		SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED	2015-16	29-03-2016

यदि आप धारा 143(1) सूचना से संतुष्ट नहीं हैं, तो आप सुधार के लिए धारा 143 के अनुसार सीपीसी में इलेक्ट्रॉनिक आवेदन कर सकते हैं, जिसके लिए लिखित विवरण वेबसाइट <http://incometaxindiaefiling.gov.in> अपने प्रयोगकर्ता आईडी और पासवर्ड के साथ, पर प्रवेश करें, "Rectification Request" के विभाग में "My Account" अनुभाग में, आप अपने खाते में परिवर्तन या अनुसूची दे सकते हैं।

- > आयकर विवरणी त्रुटिपूर्ण करने समय आप त्रुटियों के पता करने के लिए आप <https://incometaxindiaefiling.gov.in> -> Help Tab -> E - Filing (Common Mistakes in E-Filing) पर लॉग इन कर सकते हैं, इस फाइलड सुधार अनुसूची में पाई गई आम त्रुटियों पता करने के लिए, आप <https://incometaxindiaefiling.gov.in> -> Help Tab -> Rectification (Common Error) पर लॉग इन कर सकते हैं।
- > सीपीसी का छोड़ कर, किसी भी समायोजित मांग (यदि कोई हो) के स्पष्टीकरण के लिए, जहां ए ओ (मांग के सुचना करने वाले) प्रतिदायक समायोजन का विवरण दर्शाने वाली तालिका के 1, स्टैंड कृपया अपने वर्तमान क्षेत्राधिकार निर्धारण अधिसूची (एओ) से संपर्क करें आदेश में अपने वर्तमान क्षेत्राधिकार निर्धारण अधिसूची (एओ) को पता करने के लिए आप <https://incometaxindiaefiling.gov.in> पर लॉग इन करें और राबिरोरा र मेन् के तहत र क्लौव जुरिदिक्शोन र पर क्लिक करें कोई परिष्कार ; मांग के सुधार क्षेत्राधिकार निर्धारण अधिसूची के द्वारा हो किया जा सकता है सीपीसी, उपर्युक्त मांगों में किसी तरह का संशोधन नहीं कर सकता है न ही इन मांगों के बारे में मुद्दों को स्पष्ट कर सकता है।
- > टैक्स की गणना में विवरण / अंतर होने के लिए आग तौर पर नीचे वर्णित करना हो सकते हैं
ए ओपी / घोषणाई की दशा में अगर ए ओपी / घोषणाई में सदस्यों विशेषता की संख्या अगर निश्चित, भ्रजत या उपलब्ध नहीं हो, तो धारा 143 के रूप में प्रदान करें
- > अगर आपके द्वारा दावाकृत राशी और गणित राशी में कोई अंतर है तो कृपया आय मई के अनुसूची के साथ CYLA अनुसूची की देखें
- > विवरण, %, प्रवेश किया गया%, और %कटौती के बाद कुल आय% के लिए आंकड़े, %गणना% के कारण अनुसूची एराआई या % अनुसूची सी.ओ अनुसूची ओएन के मूलत वगीकरण के तहत दंड किए गए विवरण में दंड गलत अनुभाग खंड के लिए हो सकता है
- > विवरण, %, प्रवेश किया गया % और % गणना किया गया %अनुसूची वीएफएलए में यह आंकड़ा अनुसूची मूल्यसूचक में प्रस्तुत अधूरी जानकारी के कारण हो सकता है

9. आपके मामले में, बकया देय उम्मीर निर्धारित प्रतिदायक के साथ समायोजित किया गया है और यह आयकर अधिनियम 1961 की धारा 245 के तहत सूचना है, (तालिका प्रतिदायक के साथ बकया मांग की समायोजन और धारा 220(2) के अधीन संदेय ब्याज)

स्थायी खाता संख्या AACCC0125D	PAN:	नाम Naine SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED	निर्धारण वर्ष 2015-16	A.Y.	आदेश की तिथि 29-03-2016	Date of order
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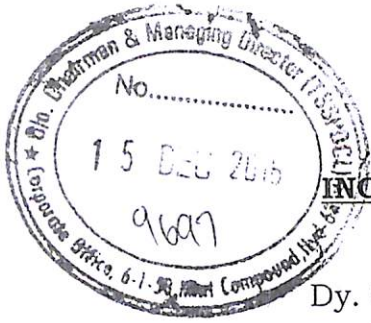
DETAILS ON ADJUSTMENT OF REFUND AGAINST OUTSTANDING DEMAND AND ANY INTEREST PAYABLE UNDER SEC 220(2)											
SL No. (1)	AY (of Demand) (2)	Type of Tax (3)	Section (4)	DIN No. (5)	Date of Order (6)	AO (Intimating Demand) (7)	Total Outstanding demand (8)	Adjusted Demand Amount with refund determined (9)	Adjusted Interest Amount with refund determined ** (10)	Balance outstanding demand payable (11)	Interest u/s 220(2) / Provisional Interest (12)
1	2009-10	IT	154	2012200910008176963C	25-09-2012	0	111283180	4650353	0	94622588	40295372
2	2008-09	IT	143(1)	2010200851051172721C	03-11-2009	0	3694577	3013937	0	0	1886402
TOTAL								76,64,300	0	8,46,22,588	
Total outstanding demand and interest adjusted against refund determined= (9+10)										76,64,300	
Total Outstanding demand payable (8-9-10) (excluding interest u/s 220(2))										10,73,13,557	

Note:

- # 2009 implies Assessment Year 2009-10, AY 2010 implies Assessment Year 2010-11 and so on.
- *DIN: Demand Identification Number.
- **Indicates interest computed u/s 220(2). This interest u/s 220(2) is liable to be computed till the date of payment/adjustment of this demand.
- Any payment with respect to outstanding demand should be paid using minor head code "400" only.
- Use separate challan for outstanding demand and interest u/s 220(2) for each assessment year.

fy. 2013-14
fy. 2014-15

M/s. Southern Power Distribution Company of Telangana Ltd., A.Y 2014-15
DCIT, Circle-3(2), Hyderabad



INCOME TAX DEPARTMENT

D PRASADA RAO, IRS
Dy. Commissioner of Income Tax,
Circle - 3(2), Hyderabad.



01	Name of the assessee	: M/s.SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LTD.
02	Address	: 6-1-50, Corporate Office, Mint Compound, Hyderabad-63
03	PAN	: AACCC0125D
04	Circle	: Circle 3(2), Hyderabad
05	Status	: Company
06	Assessment Year	: 2014-15
07	Residential Status	: Resident
08	Previous Year	: 2013-14
09	Nature of business	: Distribution of Electrical Power
10	Date(s) of hearing	: 05-12-2016, 09-12-2016
11	Date of order	: 09-12-2016
12	Section and sub-section under which the assessment is made	: Order u/s 143 (3) of the I.T. Act 1961

ASSESSMENT ORDER

The assessee company is a public undertaking owned by the Government of Telangana, filed its return of income for the Asst.Year 2014-15 on 29-11-2014 declaring a loss of Rs.1004,17,77,066/-. The case is selected for scrutiny under CASS. Notices under section 143(2) and 142(1) were issued. In response to these notices, Sri M.Chandramouleeswara Rao, FCA, authorized representative of the assessee-company, Sri K.Hara Prasad, CGM (Finance) and Sri C.Bheemanna, AAO, appeared from time to time and furnished the information called for.

G M (Trust & SP)
G M (Rev & P&A)
G.M (Accounts)
G M ()
Pr.
()
CGM (FINANCE)

15.12
A.O./A.S. AAO/A.S.
17/12/16

2. During the course of assessment proceedings, the books of account produced and verified. After verification of books of account and other information furnished, the assessment is completed accepting the loss returned.

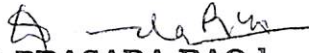
Subject to the above, the income is determined as under:

₹

	Loss returned	1004,17,77,066
	Tax thereon	NIL
Less:	TDS	57,61,389
	Refundable	57,61,389
Add	Interest u/s.244A	8,93,021
	Balance refundable	66,54,410

(This should be paid as per the demand notice enclosed)

Copy to the assessee.


[D PRASADA RAO]
Dy. Commissioner of Income Tax,
Circle-3(2), Hyderabad

NOTICE OF DEMAND UNDER SECTION 156 OF THE INCOME TAX ACT, 1961

Status: Company
PAN: AACCC0125D

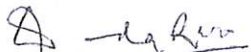
To

**M/s.SOUTHERN POWER DISTRIBUTION COMPANY OF
TELANGANA LTD.**

6-1-50, Corporate Office,
Mint Compound, Hyderabad-63

1. This is to give you notice that for the assessment year 2014-15 a sum of (-)₹.66,54,410/- ~~which are given on the reverse~~, has been determined to be payable by you.
2. The amount should be paid to the Manager, authorized bank / State Bank of India, Reserve Bank of India at Hyderabad within Thirty days of the service of this notice. ~~The previous approval of the Deputy Commissioner of Incometax has been obtained for allowing a period of less than 30 days for the payment of the above sum. A challan is enclosed for the purpose of payment.~~
3. If you do not pay the amount within the period specified above, you shall be liable to pay simple interest at one and one per cent for every month or part of a month from the date commencing after end of the period aforesaid in accordance with section 220(2).
4. If you do not pay the amount of the tax within the period specified above, penalty (which may be as much as the amount of tax in arrear) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with section 221.
5. If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with sections 222 to 229, 231 and 232 of the Wealth tax Act 1957.
6. If you intend to appeal against the assessment/fine/penalty, you may present an appeal under Part A of Chapter XX of the Income Tax Act 1961 to the Commissioner of Income Tax (Appeals)-III, Hyderabad within thirty days of the receipt of this notice, in Form No. 35 duly stamped and verified as laid down in that form.
7. ~~The amount has become due as a result of the order of the DCIT (Appeals) / DCIT / CIT (Appeals) / Chief Commissioner or Commissioner of Income tax under any section of the Income Tax Act 1961. If you intend to appeal against the aforesaid order, you may present an appeal under Part B of Chapter XX of the said Act to the Income Tax Appellate Tribunal, Hyderabad within sixty days of the receipt of that order, in form No. 36 duly stamped and verified as laid down in that form.~~

Place : Hyderabad
Date: 09-12-2016


(D. PRASADA KAO, IRS)
Dy. Commissioner of Income Tax,
Circle - 3(2), Hyderabad



INCOME TAX DEPARTMENT

D PRASADA RAO, IRS

Dy. Commissioner of Income Tax,
Circle - 3(2), Hyderabad.

01	Name of the assessee	:	M/s.SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LTD.
02	Address	:	6-1-50, Corporate Office, Mint Compound, Hyderabad-63
03	PAN	:	AACCC0125D
04	Circle	:	Circle 3(2), Hyderabad
05	Status	:	Company
06	Assessment Year	:	2014-15
07	Residential Status	:	Resident
08	Previous Year	:	2013-14
09	Nature of business	:	Distribution of Electrical Power
10	Date(s) of hearing	:	05-12-2016, 09-12-2016
11	Date of order	:	09-12-2016
12	Section and sub-section under which the assessment is made	:	Order u/s 143 (3) of the I.T. Act 1961

ASSESSMENT ORDER

The assessee company is a public undertaking owned by the Government of Telangana, filed its return of income for the Asst.Year 2014-15 on 29-11-2014 declaring a loss of Rs.1004,17,77,066/-. The case is selected for scrutiny under CASS. Notices under section 143(2) and 142(1) were issued. In response to these notices, Sri M.Chandramouleeswara Rao, FCA, authorized representative of the assessee-company, Sri K.Hara Prasad, CGM (Finance) and Sri C.Bheemanna, AAO, appeared from time to time and furnished the information called for.

[Signature]


2. During the course of assessment proceedings, the books of account produced and verified. After verification of books of account and other information furnished, the assessment is completed accepting the loss returned.

Subject to the above, the income is determined as under:

₹

	Loss returned	1004,17,77,066
	Tax thereon	NIL
Less:	TDS	57,61,389
	Refundable	57,61,389
Add	Interest u/s.244A	8,93,021
	Balance refundable	66,54,410

(This should be paid as per the demand notice enclosed)


[D PRASADA RAO]
Dy. Commissioner of Income Tax,
Circle-3(2), Hyderabad

Copy to the assessee.

NOTICE OF DEMAND UNDER SECTION 156 OF THE INCOME TAX ACT, 1961

Status: Company
PAN: AACCC0125D


To

**M/s.SOUTHERN POWER DISTRIBUTION COMPANY OF
TELANGANA LTD.**

6-1-50, Corporate Office,
Mint Compound, Hyderabad-63

1. This is to give you notice that for the assessment year 2014-15 a sum of (-)₹.66,54,410/- ~~which are given on the reverse~~, has been determined to be payable by you.
2. The amount should be paid to the Manager, authorized bank / State Bank of India, Reserve Bank of India at Hyderabad within Thirty days of the service of this notice. ~~The previous approval of the Deputy Commissioner of Incometax has been obtained for allowing a period of less than 30 days for the payment of the above sum. A challan is enclosed for the purpose of payment.~~
3. If you do not pay the amount within the period specified above, you shall be liable to pay simple interest at one and one per cent for every month or part of a month from the date commencing after end of the period aforesaid in accordance with section 220(2).
4. If you do not pay the amount of the tax within the period specified above, penalty (which may be as much as the amount of tax in arrear) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with section 221.
5. If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with sections 222 to 229, 231 and 232 of the Wealth tax Act 1957.
6. If you intend to appeal against the assessment/fine/penalty, you may present an appeal under Part A of Chapter XX of the Income Tax Act 1961 to the Commissioner of Income Tax (Appeals)-III, Hyderabad within thirty days of the receipt of this notice, in Form No. 35 duly stamped and verified as laid down in that form.
7. ~~The amount has become due as a result of the order of the DCIT (Appeals) / DCIT / CIT (Appeals) / Chief Commissioner or Commissioner of Income tax under any section of the Income Tax Act 1961. If you intend to appeal against the aforesaid order, you may present an appeal under Part B of Chapter XX of the said Act to the Income Tax Appellate Tribunal, Hyderabad within sixty days of the receipt of that order, in form No. 36 duly stamped and verified as laid down in that form.~~

Place : Hyderabad
Date: 09-12-2016


(D. PRASADA RAO, IRS)
Dy.Commissioner of Income Tax,
Circle - 3(2), Hyderabad

Fy - 2012-13

AY 2013-14

M/s Southern Power Distribution Company PVT Limited
AACCC0125D
2013-14



CCM/R

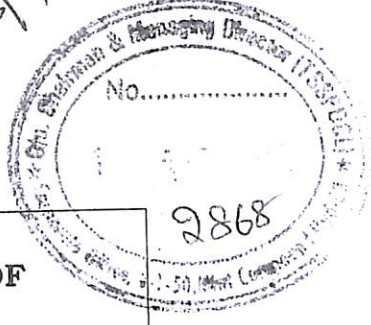
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ITNS-65

INCOME TAX DEPARTMENT

D .PRASADA RAO, IRS

Deputy Commissioner of Income Tax,
Circle-3(2), Hyderabad



1	Name of the assessee	M/S SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LTD
2	Address	6-1-50, Corporate Office, Mint compound Hyderabad-500063
3	P.A. No.	AACCC0125D
4	Assessment year	2013-14
5	Ward/Circle/Range	Circle-3(2), Hyderabad
6	Status	Company
7	Whether Resident/Resident but not ordinarily resident/Non resident	Resident
8	Previous year	F.Y. 2012-13
9	Nature of Business	Distribution of Electrical Power
10	Dates of hearing	18.2.2016, 18.3.2016, 22.3.2016
11	Section under which order is passed	Order u/s 143(3) of I.T. Act, 1961
12	Date of Order	22-03-2016

G.M.(Trust & SP)
G.M. (Rev & PAA)
G.M.(Accounts) ✓
G.M.(Audit)
Pay Officer
JAO (P.O.)
CGM (FINANCE)

ASSESSMENT ORDER

The assessee company is a public undertaking owned by the Govt. of Telangana, filed its revised return of income for Asst. Year 2013-14 on 13-05-2014 declaring loss of Rs. 3111,87,97,054/-. The case has been selected for scrutiny under CASS category and a notice under section 143(2) was issued and served on assessee. A Notice under section 142(1) calling for information issued. In response to this notice, Sri M.P. Ravi Kumar, Accounts officer, and Sri M.



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AAO/Am
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AAO/Am
18/4/16

M/s Southern Power Distribution Company PVT Limited
AACCC0125D
2013-14

RadhaKishan, CGM of the assessee company has appeared from time to time and furnished the information called for. After verifying the submissions of the assessee, assessment is completed accepting the income returned:

Subject to the above, the income of the assessee is computed as under :

	Loss returned	3111,87,97,054
	Assessed Loss	3111,87,97,054
	Tax thereon	NIL




(D PRASADA RAO, IRS)

Dy. Commissioner of Income tax,
Circle-3(2), Hyderabad

Copy to the assessee.

Encl: Demand Notice

NOTICE OF DEMAND UNDER SECTION 156 OF THE INCOME TAX ACT, 1961

Status: COM
PAN: AACCC0125D


**M/S SOUTHERN POWER DISTRIBUTION COMPANY OF
TELANGANA LTD**

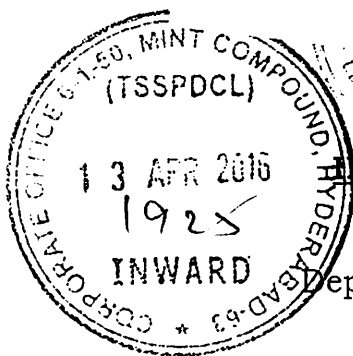
6-1-50, Corporate Office,
Mint compound
Hyderabad-500063

1. This is to give you notice that for the assessment year 2013-14 a sum of Rs. **NIL/-** which are given on the reverse, has been determined to be payable by you.
2. The amount should be paid to the Manager, authorized bank / State Bank of India, Reserve Bank of India at Hyderabad within Thirty days of the service of this notice. ~~The previous approval of the Deputy Commissioner of Income tax has been obtained for allowing a period of less than 30 days for the payment of the above sum. A challan is enclosed for the purpose of payment.~~
3. If you do not pay the amount within the period specified above, you shall be liable to pay simple interest at one and one per cent for every month or part of a month from the date commencing after end of the period aforesaid in accordance with section 220(2).
4. If you do not pay the amount of the tax within the period specified above, penalty (which may be as much as the amount of tax in arrear) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with section 221.
5. If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with sections 222 to 229, 231 and 232 of the Wealth tax Act 1957.
6. If you intend to appeal against the assessment/fine/penalty, you may present an appeal under Part A of Chapter XX of the Income Tax Act 1961 to the Commissioner of Income Tax (Appeals)-3, Hyderabad within thirty days of the receipt of this notice, in Form No. 35 duly stamped and verified as laid down in that form.
7. ~~The amount has become due as a result of the order of the DCIT (Appeals) / DCIT / CIT (Appeals) / Chief Commissioner or Commissioner of Income tax under any section of the Income Tax Act 1961. If you intend to appeal against the aforesaid order, you may present an appeal under Part B of Chapter XX of the said Act to the Income Tax Appellate Tribunal, Hyderabad within sixty days of the receipt of that order, in form No. 36 duly stamped and verified as laid down in that form.~~

Place : Hyderabad
Date: 22/03/2016.




(D PRASADA RAO, IRS)
Dy. Commissioner of Income Tax,
Circle - 3(2), Hyderabad.



M/s Southern Power Distribution Company PVT Limited
AACCC0125D
2013-14

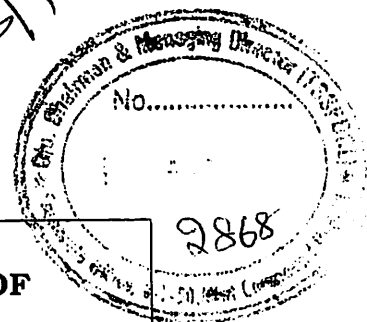
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13/4

ITNS-65

INCOME TAX DEPARTMENT

D .PRASADA RAO, IRS

Deputy Commissioner of Income Tax,
Circle-3(2), Hyderabad



1	Name of the assessee	M/S SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LTD
2	Address	6-1-50, Corporate Office, Mint compound Hyderabad-500063
3	P.A. No.	AACCC0125D
4	Assessment year	2013-14
5	Ward/Circle/Range	Circle-3(2), Hyderabad
6	Status	Company
7	Whether Resident/Resident but not ordinarily resident/Non resident	Resident
8	Previous year	F.Y. 2012-13
9	Nature of Business	Distribution of Electrical Power
10	Dates of hearing	18.2.2016, 18.3.2016, 22.3.2016
11	Section under which order is passed	Order u/s 143(3) of I.T. Act, 1961
12	Date of Order	22-03-2016

G.M. (Trust)	
G.M. (Rev)	
G.M. (Asst)	✓
G.M. (Asst)	
Pay Off	
JAO (Asst)	
G.M. (Fin)	

ASSESSMENT ORDER

The assessee company is a public undertaking owned by the Govt. of Telangana, filed its revised return of income for Asst. Year 2013-14 on 13-05-2014 declaring loss of Rs. 3111,87,97,054/-. The case has been selected for scrutiny under CASS category and a notice under section 143(2) was issued and served on assessee. A Notice under section 142(1) calling for information issued. In response to this notice, Sri M.P. Ravi Kumar, Accounts officer, and Sri M.

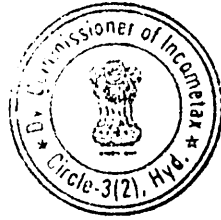


Am

RadhaKishan, CGM of the assessee company has appeared from time to time and furnished the information called for. After verifying the submissions of the assessee, assessment is completed accepting the income returned:

Subject to the above, the income of the assessee is computed as under :

Loss returned	3111,87,97,054
Assessed Loss	3111,87,97,054
Tax thereon	NIL




(D PRASADA RAO,IRS)

Dy. Commissioner of Income tax,
Circle-3(2), Hyderabad

Copy to the assessee.

Encl: Demand Notice

NOTICE OF DEMAND UNDER SECTION 156 OF THE INCOME TAX ACT, 1961

Status: COM
PAN: AACCC0125D


**M/S SOUTHERN POWER DISTRIBUTION COMPANY OF
TELANGANA LTD**

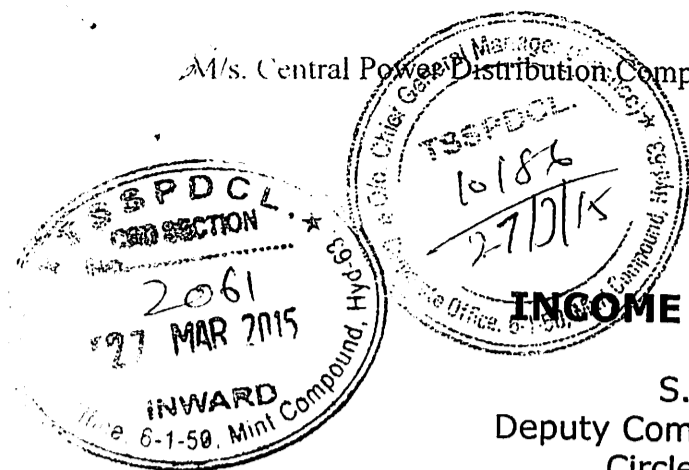
6-1-50, Corporate Office,
Mint compound
Hyderabad-500063

1. This is to give you notice that for the assessment year 2013-14 a sum of **Rs. NIL/-** which are given on the reverse, has been determined to be payable by you.
2. The amount should be paid to the Manager, authorized bank / State Bank of India, Reserve Bank of India at Hyderabad within Thirty days of the service of this notice. ~~The previous approval of the Deputy Commissioner of Income tax has been obtained for allowing a period of less than 30 days for the payment of the above sum. A challan is enclosed for the purpose of payment.~~
3. If you do not pay the amount within the period specified above, you shall be liable to pay simple interest at one and one per cent for every month or part of a month from the date commencing after end of the period aforesaid in accordance with section 220(2).
4. If you do not pay the amount of the tax within the period specified above, penalty (which may be as much as the amount of tax in arrear) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with section 221.
5. If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with sections 222 to 229, 231 and 232 of the Wealth tax Act 1957.
6. If you intend to appeal against the assessment/fine/penalty, you may present an appeal under Part A of Chapter XX of the Income Tax Act 1961 to the Commissioner of Income Tax (Appeals)-3, Hyderabad within thirty days of the receipt of this notice, in Form No. 35 duly stamped and verified as laid down in that form.
- ~~7. The amount has become due as a result of the order of the DCIT (Appeals) / DCIT / CIT (Appeals) / Chief Commissioner or Commissioner of Income tax under any section of the Income Tax Act 1961. If you intend to appeal against the aforesaid order, you may present an appeal under Part B of Chapter XX of the said Act to the Income Tax Appellate Tribunal, Hyderabad within sixty days of the receipt of that order, in form No. 36 duly stamped and verified as laid down in that form.~~

Place : Hyderabad
Date: 22/03/2016.




(D PRASADA RAO, IRS)
Dy. Commissioner of Income Tax,
Circle - 3(2), Hyderabad.

**INCOME TAX DEPARTMENT**

S.K. GUPTA, IRS
Deputy Commissioner of Income-tax,
Circle-1(2), Hyderabad



1.	Name of the assessee	M/s. Central Power Distribution Company of AP Ltd (Now M/s. Southern Power Distribution Company of Telangana Ltd)
2.	Address	6-1-50, Mint Compound, Saifabad, Hyderabad.
3.	District / Ward / Circle	DCIT, Circle-1(2), Hyderabad
4.	PAN / GIR	AACCC0125D
5.	Status	Company
6.	Assessment Year	2012-13
7.	Whether Resident / Non Resident	Resident
8.	Method of Accounting	Mercantile
9.	Previous Year	Year ending 31-03-2012
10.	Nature of Business	Distribution of electrical power
11.	Date (s) of hearing	03-09-2013, 12-03-2015, 18-03-2015,
12.	Date of order	18-03-2015
13.	Section and sub-section under Which the assessment is made	U/s. 143(3) of IT Act, 1961

ASSESSMENT ORDER

Assessee-company, engaged in the business of distribution of electrical power, e-filed its return of income for A.Y. 2012-13 on 11.09.2012 admitting income at Rs.Nil under normal provisions and book profits of Rs.7,92,66,014/- under the provisions of Sec.115JB. The return



INCOME TAX DEPARTMENT

S.K. GUPTA, IRS
Deputy Commissioner of Income-tax,
Circle-1(2), Hyderabad



1.	Name of the assessee	M/s. Central Power Distribution Company of AP Ltd (Now M/s. Southern Power Distribution Company of Telangana Ltd)
2.	Address	6-1-50, Mint Compound, Saifabad, Hyderabad.
3.	District / Ward / Circle	DCIT, Circle-1(2), Hyderabad
4.	PAN / GIR	AACCC0125D
5.	Status	Company
6.	Assessment Year	2012-13
7.	Whether Resident / Non Resident	Resident
8.	Method of Accounting	Mercantile
9.	Previous Year	Year ending 31-03-2012
10.	Nature of Business	Distribution of electrical power
11.	Date (s) of hearing	03-09-2013, 12-03-2015, 18-03-2015,
12.	Date of order	18-03-2015
13.	Section and sub-section under Which the assessment is made	U/s. 143(3) of IT Act, 1961

ASSESSMENT ORDER

Assessee-company, engaged in the business of distribution of electrical power, e-filed its return of income for A.Y. 2012-13 on 11.09.2012 admitting income at Rs.Nil under normal provisions and book profits of Rs.7,92,66,014/- under the provisions of Sec.115JB. The return

was processed under sec. 143(1). Subsequently, the case was converted to scrutiny through CASS. Notices u/s.143(2) and 142(1) were issued from time to time. In response to the notices issued, Shri P. Ravi Kumar, Accounts officer along with Ms. Triveni, JAO, ARs of the assessee appeared from time to time and furnished the information as called for.

2. After examining the information filed and after discussion with the AR of the assessee-company, the assessment is completed by accepting the income returned.

Computation of income under normal provisions:

Total income admitted	Rs.NIL
Tax thereon	Rs. NIL

Computation of income under section 115JB.

Book profits admitted

Rs.7,92,66,014

	Rs.
Tax thereon	1,46,64,213
Add: Surcharge	7,33,211
Add: Edu. Cess & Hi.Edu. cess @ 3%	4,61,923
Total tax	1,58,59,347
Less: TDS	1,04,53,348
Payable	54,05,999
Add: Int. u/s. 234B	3,24,360
Add: Int. u/s. 234C	2,73,003
Total tax & Int. payable	60,03,362
Less: SA tax paid	64,22,689
Refund	4,19,327
Less: Refund issued on 20-03-14	4,19,327
Total now refundable/payable	NIL

The tax payable under the provisions of Sec.115JB is more than the tax payable under normal provisions. Therefore, the assessee is liable to pay tax under the provisions of Sec. 115JB.



Copy to the assessee.

shil
(S.K. GUPTA)
Dy. Commissioner of Income Tax
Circle-1(2), Hyderabad.

(See Rule 15)

Form-7



Notice of Demand under Section 156 of the Income-tax Act, 1961

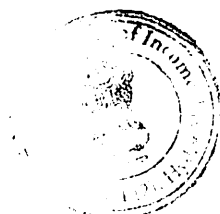
PAN: AACCC0125D

STATUS: COMPANY


To

M/s. Central Power Distribution Company of AP Ltd,
6-1-50, Mint Compound, Saifabad,
Hyderabad.

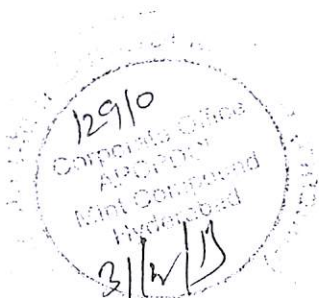
1. This is to give you notice that for the A.Y. **2012-13** a sum of **Rs.Nil**, details of which are given on the reverse, has been determined to be payable by you.
2. ~~The amount should be paid to the Manager, Authorised Bank/State Bank of India, Reserve Bank of India at Hyderabad within 30 days of the service of this notice. The previous approval of the Deputy Commissioner of Income tax has been obtained for allowing a period of less than 30 days for the payment of the above sum. A challan is enclosed for the purpose of payment.~~
3. ~~If you do not pay the amount within the period specified above, you shall be liable to pay simple interest at one per cent for every month or part of a month from the date commencing after end of the period aforesaid in accordance with Section 220(2).~~
4. ~~If you do not pay the amount of the tax within the period specified above, penalty (which may be as much as the amount of tax in arrear) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with Section 221.~~
5. ~~If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with Sections 222 to 229, 231 and 232 of the Income tax, Act, 1961.~~
6. ~~If you intend to appeal against the assessment/fine/penalty, you may present an appeal under Part A of Chapter XX of the Income tax Act, 1961, to the Deputy Commissioner (Appeals) of Income tax/Commissioner of Income tax (Appeals) within thirty days of the receipt of this notice, in Form No. 35, duly stamped and verified as laid down in that form.~~
7. ~~The amount has become due as a result of the order of the Deputy Commissioner (Appeals) of Income tax/Deputy Commissioner of Income tax/Commissioner of Income tax (Appeals)/Chief Commissioner or Commissioner of Income tax under section of the Income tax Act, 1961. If you intend to appeal against the aforesaid order, you may present an appeal under Part B of Chapter XX of the said Act to the Income tax Appellate Tribunal within sixty days of the receipt of that order, in Form No. 36, duly stamped and verified as laid down in that form.~~



Date: 18-03-2015.


(S.K. GUPTA)
Dy. Commissioner of Income Tax
Circle-1(2), Hyderabad.

Fy 2010-11
Ay 2011-12
V.S.V



INCOME TAX DEPARTMENT

V.APARNA, IRS
Asst. Commissioner of Income Tax,
Circle-1(2), Hyderabad

1	Name of assessee	M/s Central Power Distribution Company of Andhra Pradesh Ltd.,
2	Address	D.No.6-1-50, Mint Compound, Hyderabad.
3	P.A.N./G.I.R. No.	AACCC0125D
4	Ward/Circle/Range	Circle-1(2), Hyderabad
5	Status	Company
6	Assessment Year	2011-12
7	Whether resident/resident but not ordinarily resident non-resident	Resident
8	Method of Accounting	Mercantile
9	Previous year	2010-11
10	Nature of business	Distribution of Electrical Powder
11	Date(s) of hearing	28.06.2013, 05.08.2013, 19.08.2013 and 05.12.2013.
12	Date of order	06.12.2013
13	Section and sub-section under which the assessment is made	U/s. 143(3) of the Income Tax Act, 1961.

ASSESSMENT ORDER

G.M. (P&A) The assessee-company is an public undertaking owned by
G.M. (Revenue) the Govt. of Andhra Pradesh, filed its return of income for the A.Y. 2011-
G.M. (Accounts) 12 on 24.09.2011 declaring a total income of Rs. NIL besides which
G.M. (IPC) declared total loss of Rs. 28,31,42,969/- under the normal provision. The
G.M. (Audit) book profit declared at Rs. 10,72,74,972/- u/s 115JB of the Income Tax
Pay Officer Act. The case was selected for scrutiny under CASS and a notice
IAO (Cash) u/s.143(2) dated 02.08.2012 was issued and served on 04.08.2012.
Subsequently, notices u/s 143(2) & 142(1) calling for information was
issued. In response to the subsequent notices issued, Sri D.Anwar
CGM (FINANCE)

70/acc
31/12



INCOME TAX DEPARTMENT

V.APARNA, IRS
Asst. Commissioner of Income Tax,
Circle-1(2), Hyderabad

1	Name of assessee	M/s Central Power Distribution Company of Andhra Pradesh Ltd.,
2	Address	D.No.6-1-50, Mint Compound, Hyderabad.
3	P.A.N./G.I.R. No.	AACCC0125D
4	Ward/Circle/Range	Circle-1(2), Hyderabad
5	Status	Company
6	Assessment Year	2011-12
7	Whether resident/resident but not ordinarily resident non-resident	Resident
8	Method of Accounting	Mercantile
9	Previous year	2010-11
10	Nature of business	Distribution of Electrical Powder
11	Date(s) of hearing	28.06.2013, 05.08.2013, 19.08.2013 and 05.12.2013.
12	Date of order	06.12.2013
13	Section and sub-section under which the assessment is made	U/s. 143(3) of the Income Tax Act, 1961.

ASSESSMENT ORDER

The assessee-company is an public undertaking owned by the Govt. of Andhra Pradesh, filed its return of income for the A.Y. 2011-12 on 24.09.2011 declaring a total income of Rs. NIL besides which declared total loss of Rs. 28,31,42,969/- under the normal provision. The book profit declared at Rs. 10,72,74,972/- u/s 115JB of the Income Tax Act. The case was selected for scrutiny under CASS and a notice u/s.143(2) dated 02.08.2012 was issued and served on 04.08.2012. Subsequently, notices u/s 143(2) & 142(1) calling for information was issued. In response to the subsequent notices issued, Sri D.Anwar

Basha, Accounts Officer and Ms. Triveni Accounts staff of the assessee company appeared from time to time and submitted the details/information as called for.

2 On verification of information submitted it is found that depreciation as per companies Act appearing in the books is Rs. 326.32 crores and debited to profit and loss account. However, while adding it back in computation statement of income an amount of Rs. 182.27 crores was only added back leaving a balance of Rs. 144.05 crores. When, called for explanation the assessee submitted detailed sheet explaining that the balance amount of Rs. 144.05 crores which was not added in computation is Depreciation on Consumer Contributed Assets and the same was taken in other income and brought to tax. This amount of Rs. 144,05,43,994/- is appearing against "Withdrawal from Consumer Contribution towards Depreciation on Fixed Assets" under Schedule - 11: Other Income of P & L Account. Hence, no disallowance is warranted against depreciation account.

3 After verifying the information filed the income returned is accepted.

The total and tax payable is calculated as under:

Total Income returned	:	Rs. NIL
Tax There on	:	Rs. NIL
Book Profit	:	Rs. 107274972
Tax there on	:	Rs. 19309495

Since the tax payable on book profit u/s.115JB of the I.T. Act, is more than the tax payable under normal provisions, the tax payable u/s.115JB is adopted.

Book Profit determined u/s 115JB	Rs.10,72,74,972/-
Tax there on @ 18%	Rs.1,93,09,495/-
Add: Surcharge	Rs. 14,48,212/-
Add: Edu. Cess	Rs. 6,22,731/-
Add: Int. u/s 234B- Rs. 10,37,298/- Int. u/s 234C- Rs. 10,47,501/-	Rs. 20,84,799/-
Tax Payable	Rs.2,34,65,237/-
Less: TDS Rs. 637841/- Self Asst. Tax Rs. 22826655/-	Rs. 2,34,64,496/-
Balance Payable	Rs. 740/-
Rounded off	Rs. 740/-

This should be paid as per demand notice enclosed.

(V. APARNA)

Asst. Commissioner of Income Tax
Circle-1(2), Hyderabad

Copy to the assessee.



2,28,26,655/- paid via 8600638051 dt 15/8/11

86W



Notice of Demand under Section 156 of the Income-tax Act, 1961

PAN: AACCC0125D

STATUS: Company

M/s Central Power Distribution Company of Andhra Pradesh Ltd.,
D.No.6-1-50, Mint Compound, Hyderabad.

1. This is to give you notice that for the Assessment year 2011-12 a sum of Rs. 740/- Details of which are given on thereverse, has been determined to be payable by you.
2. The amount should be paid to the Manager, Authorised Bank/State Bank of India, Reserve Bank of India at Hyderabad within 30 days of the service of this notice. The previous approval of the Deputy Commissioner of Income-tax has been obtained for allowing a period of less than 30 days for the payment of the above sum. A challan is enclosed for the purpose of payment.
3. If you do not pay the amount within the period specified above, you shall be liable to pay simple interest at one per cent for every month or part of a month from the date commencing after end of the period aforesaid in accordance with Section 220(2).
4. If you do not pay the amount of the tax within the period specified above, penalty (which may be as much as the amount of tax in arrear) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with Section 221.
5. If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with Sections 222 to 229, 231 and 232 of the Income tax, Act, 1961.
6. If you intend to appeal against the assessment/fine/penalty, you may present an appeal under Part A of Chapter XX of the Income-tax Act, 1961, to the Deputy Commissioner(Appeals) of Incoem tax/Commissioner of Income tax(Appeals) within thirty days of the receipt of this notice, in Form No. 35, duly stamped and verified as laid down in that form.
7. The amount has become due as a result of the order of the Deputy Commissioner (Appeals) of Income tax/Deputy Commissioner of Income-tax/Commissioner of Income-tax (Appeals)/Chief Commissioner or Commissioner of Income-tax _____ under section _____ of the Income tax Act, 1961. If you intend to appeal against the aforesaid order, you may present an appeal under Part B of Chapter XX of the said Act to the Income-tax Appellate Tribunal _____ within sixty days of the receipt of that order, in Form No. 36, duly stamped and verified as laid down in that form.

Place: Hyderabad

Date 06.12.2013



Assessing Officer

Address V. APARNA, IRS
Asst. Commissioner of Income Tax
Circle 1(2), Hyderabad.

NOTES:

1. Delete inappropriate paragraphs and words.
2. If you wish to pay the amount by cheque, the cheque should be drawn in favour of the Manager, Authorised bank/State Bank of India/Reserve bank of India.
3. If you intend to seek extension of time for payment of the amount or purpose to make the payment by instalments, the application for such extension, or as the case may be, permission to pay by instalments, should be made to the Assessing Officers before the expiry of the period specified in paragraph 2. Any request received after the expiry of the said period will not be entertained in view of the specific provisions of Section 220(3).

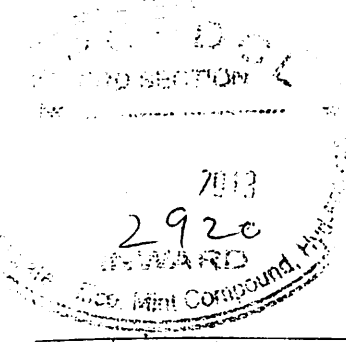
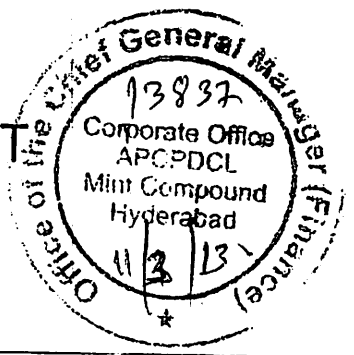
Fy. 2009-10
Ay 2010-11

ITNS.65



INCOME TAX DEPARTMENT

K.RANGA RAO, IRS
Dy.Commissioner of Income Tax
Circle-1(2), Hyderabad



1	Name & address of the assessee	M/s CENTRAL POWER DISTRIBUTION COMPANY OF ANDHRA PRADESH LIMITED, D.No.6-1-50, Mint Compound, Hyderabad.
2	PAN /GIR	AACCC0125D
3	Circle / Ward	DCIT, Circle-1(2), Hyderabad
4	Status	Company
5	Assessment Year	2010-11
6	Whether resident / resident but not ordinarily resident / non resident	Resident
7	Method of accounting	Mercantile
8	Previous Year	2009-10
9	Nature of Business	DISTRIBUTION OF ELECTRICAL POWER
10	Date(s) of hearing	21/01/2013, 29/01/2013
11	Date of order	28 /02/2013
12	Section and sub-section under which the assessment is made	U/s 143(3) of Income Tax Act, 1961

ASSESSMENT ORDER

The assessee company is an public undertaking owned by the Govt. of Andhra Pradesh, filed its return of income for the Asst.Year 2010-11 on 27/09/2010 declaring a total income of Rs.NIL/- besides which declared total loss of Rs.414143152/- under the normal provisions. The Book profits was determined and declared at Rs.32428918/- u/s 115JB of the Income Tax Act, 1961 (herein after referred as 'Act'). The case was selected for scrutiny under CASS.

G.M. (P&A)
G.M. (Revenue)
G.M. (Accounts)
G.M. (IPO)
G.M. (Audit)
Pay Officer
MO (IT & I)
G.M. (FINANCE)



Contd.Pg.2/-

80/accs
2/12/13



INCOME TAX DEPARTMENT

K.RANGA RAO, IRS

Dy.Commissioner of Income Tax

Circle-1(2), Hyderabad

1	Name & address of the assessee	M/s CENTRAL POWER DISTRIBUTION COMPANY OF ANDHRA PRADESH LIMITED, D.No.6-1-50, Mint Compound, Hyderabad.
2	PAN /GIR	AACCC0125D
3	Circle / Ward	DCIT, Circle-1(2), Hyderabad
4	Status	Company
5	Assessment Year	2010-11
6	Whether resident / resident but not ordinarily resident / non resident	Resident
7	Method of accounting	Mercantile
8	Previous Year	2009-10
9	Nature of Business	DISTRIBUTION OF ELECTRICAL POWER
10	Date(s) of hearing	21/01/2013, 29/01/2013
11	Date of order	28 /02/2013
12	Section and sub-section under which the assessment is made	U/s 143(3) of Income Tax Act, 1961

ASSESSMENT ORDER

The assessee company is an public undertaking owned by the Govt. of Andhra Pradesh, filed its return of income for the Asst.Year 2010-11 on 27/09/2010 declaring a total income of Rs.NIL/- besides which declared total loss of Rs.414143152/- under the normal provisions. The Book profits was determined and declared at Rs.32428918/- u/s 115JB of the Income Tax Act, 1961 (herein after referred as 'Act'). The case was selected for scrutiny under CASS.



Contd.Pg.2/-

In response to the notices issued u/s 143(2) and 142(1), Sri D.Anwar Basha, Accounts Officer to the assessee company appeared from time to time and furnished the information called for.

After discussion, verification of information furnished with reference to the return of income filed, the assessment is completed as under :

" The total income returned for the Asst.Year 2010-11 filed by the assessee is accepted "

COMPUTATION OF TOTAL INCOME, TAX AND INTEREST

(Under Normal Provisions)

Total Income returned	Rs. NIL
Tax there on	Rs. NIL

COMPUTATION OF TOTAL INCOME, TAX AND INTEREST

(Under Provisions of section 115JB)

Book Profit determined u/s 115JB	Rs. 32428918
Tax there on @ 15%	Rs. 4864338 -
Add : Surcharge	Rs. 486434
Add: Edn.Cess	Rs. 160523
Add : Interest U/s 234C	Rs. 14941
Tax payable	Rs. 5526235
Less : TDS – Rs. 2191576	Rs. 5915366
Adv.Tax – Rs. 3723790	
Tax refundable	Rs. 389131
Less: tax refund already issued	Rs. 389131
Balance Tax payable	Rs. NIL

The demand should be paid as per the demand notice u/s 156 enclosed.

NOTE TO THE ASSESSEE : the position of carryforward of business loss and unabsorbed losses of the assessee should be as under from the Asst.Year 2011-12 onwards.

Asst.Year	Balance of loss	
	Business Loss	Unabsorbed Depreciation
2001-02	0	0
2002-03	0	110178228
2003-04	0	324727668



Contd.Pg.3/-

2004-05	0	1730674348
2010-11	0	414143152



Copy to the assessee....

K. Ranga Rao
(K.RANGA RAO)
Dy. Commissioner of Income Tax,
Circle-1(2), Hyderabad.



Notice of Demand under Section 156 of the Income-tax Act, 1961

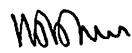
AACCC0125D
Date :28-02-2012

To
The Principal Officer
M/s Central Power Distribution company of Andhra Pradesh Ltd,
6-1-50, Mint compound,
Hyderabad 500 063.

1. This is to give you notice that for the Assessment year 2010-11 a sum of **Rs.NIL/-** Details of which are given on the reverse, has been determined to be payable by you.
2. The amount should be paid to the Manager, Authorised Bank/State Bank of India, Reserve Bank of India at Hyderabad within 15 days of the service of this notice. The previous approval of the Deputy Commissioner of Income-tax has been obtained for allowing a period of less than 30 days for the payment of the above sum. A challan is enclosed for the purpose of payment.
3. If you do not pay the amount within the period specified above, you shall be liable to pay simple interest at one per cent for every month or part of a month from the date commencing after end of the period aforesaid in accordance with Section 220(2).
4. If you do not pay the amount of the tax within the period specified above, penalty (which may be as much as the amount of tax in arrear) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with Section 221.
5. If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with Sections 222 to 229, 231 and 232 of the Income tax, Act, 1961.
6. If you intend to appeal against the assessment/fine/penalty, you may present an appeal under Part A of Chapter XX of the Income-tax Act, 1961, to the Deputy Commissioner (Appeals) of Income tax/Commissioner of Income tax(Appeals) within thirty days of the receipt of this notice, in Form No. 35, duly stamped and verified as laid down in that form.
7. The amount has become due as a result of the order of the Deputy Commissioner (Appeals) of Income tax/Deputy Commissioner of Income-tax/Commissioner of Income-tax (Appeals)/Chief Commissioner or Commissioner of Income-tax _____ under section _____ of the Income tax Act, 1961. If you intend to appeal against the aforesaid order, you may present an appeal under Part B of Chapter XX of the said Act to the Income-tax Appellate Tribunal _____ within sixty days of the receipt of that order, in Form No. 36, duly stamped and verified as laid down in that form.

Place: Hyderabad
Date 28-02-2013




K.RANGA RAO
DY. Commissioner of Income tax,
Circle-1(2), Hyderabad.

NOTES:

1. Delete inappropriate paragraphs and words.
2. If you wish to pay the amount by cheque, the cheque should be drawn in favour of the Manager, Authorised bank/State Bank of India/Reserve bank of India.
3. If you intend to seek extension of time for payment of the amount or purpose to make the payment by installments, the application for such extension, or as the case may be, permission to pay by installments, should be made to the Assessing Officers before the expiry of the period specified in paragraph 2. Any request received after the expiry of the said period will not be entertained in view of the specific provisions of Section 220(3).

See Rule 15) Form-7

M/s Southern Power Distribution



सत्य मेव जयते

Telangana Ltd
AACCE0125D
2009-10

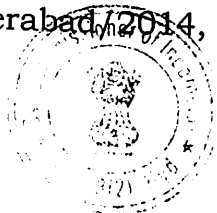
INCOME TAX DEPARTMENT

D. PRASADA RAO , IRS
Deputy Commissioner of Income Tax,
Circle-3(2), Hyderabad

1	Name of the assessee	M/s Southern Power Distribution Company of Telangana Limited.
2	Address	6-1-50, Mint Compound, Hyderabad 500063
3	P.A. No.	AACCE0125D
4	Assessment year	2009-10
5	Ward/Circle/Range	Circle-3(2), Hyderabad
6	Status	Company
7	Whether Resident/Resident but not ordinarily resident/Non resident	Resident
8	Previous year	F.Y. 2008-09
9	Nature of Business	Distribution of electrical power
10	Dates of hearing	18.03.2016
11	Section under which order is passed	Order U/s 143(3) r.w.s. 254 of the Income Tax Act 1961
12	Date of Order	31.03.2016

ASSESSMENT ORDER

The assessee M/s Southern Power Distribution Company of Telangana Limited is company owned by State Government of Telangana. The assessee company filed its return of income for the Asst. Year 2009-10 on 30.09.2009 declaring a loss of Rs. 11,96,62,786/- and book profits of Rs. 38,22,11,427/-. Assessment u/s.143(3) was completed in this case on 30.12.2011, by making certain additions, inter alia, an addition being the disallowance of Provision for doubtful debts at Rs. 607717000/-. Aggrieved by the order, the assessee has filed appeal before the CIT(A), and the CIT(A) sustained the said addition. Aggrieved by the order of the CIT(A), the assessee filed further appeal before the ITAT. The ITAT vide its order in ITA No. 185/Hyderabad/2014, restored the said issue to the file of the Assessing



Am

M/s Southern Power Distribution Company of Telangana Ltd
AACCL0125D
2009-10

Officer for the limited purpose of verifying as to whether the relevant debts claimed as bad have actually been written off by the assessee in its books of account for the year under consideration as irrecoverable. It was further directed to allow the claim of the assessee if it is found on such verification that the relevant bad debts have actually been written off.

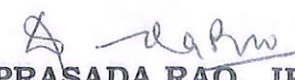
As per the directions of the Hon'ble ITAT, notice u/s. 142(1) was issued, in response to which, Sri. M.C. Rao, CA & Authorised representative and Sri. M. Radhakishan, CGM (Finance) of the company have appeared and submitted the information as called for.

The information furnished by the assessee is verified and found that the assessee has written off the bad debts in its books of account. In view of this, the rectification order u/s. 154, dt. 17.12.2014 holds good which is reproduced as under:

	Income as per rectification order u/s. 154, dt. 17.12.2014	12,74,76,347 ✓
	Tax thereon	3,82,42,904 ✓
Add:	SC @ 10%	38,24,290
Add:	EC @ 3%	12,62,016
	Tax payable	4,33,29,210
Add:	234B interest	58,35,195
Add:	234C interest	13,42,004
	Tax payable	5,05,06,409 ✓
Less:	TDS	30,23,117
Less:	Advance Tax	1,45,28,902
Less:	Self Tax paid	3,98,57,564
Less:	Regular Tax	2,20,00,000
	Refundable	2,89,03,174
Add:	244A interest	17,34,186
	Total refundable	3,06,37,361
Less:	Adjusted towards arrear for A.Y: 2008-09	3,06,37,361
	Balance	NIL

Encl: demand notice.




(D. PRASADA RAO, IRS)
Dy. Commissioner of Income-tax
Circle-3(2), Hyderabad.

NOTICE OF DEMAND UNDER SECTION 156 OF THE INCOME TAX ACT, 1961

Status : Company
PAN/GIR No : AACCC0125D

To

M/s. Southern Power Distribution Company of Telangana Ltd.,
6-1-50, Mint Compound,
Hyderabad - 500 063.

2009-10

1. This is to give you notice that for the assessment year ~~2009-10~~ a sum of **Rs. NIL** details of which are given on the reverse, has been determined to be payable by you.
2. The amount should be paid to the Manager, authorized bank / State Bank of India, Reserve Bank of India at Hyderabad within thirty days of the service of this notice. The previous approval of the DCIT has been obtained for allowing a period of less than 30 days for the payment of the above sum. A challan is enclosed for the purpose of payment.
3. If you do not pay the amount within the period specified above, you shall be liable to pay simple interest at one and one half per cent for every month or part of a month from the date commencing after end of the period aforesaid in accordance with section 220(2).
4. If you do not pay the amount of the tax within the period specified above, penalty (which may be as much as the amount of tax in arrear) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with section 221.
5. If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with sections 222 to 229, 231 and 232 of the Income tax Act 1961.
6. If you intend to appeal against the assessment/fine/penalty, you may present an appeal under Part A of Chapter XX of the Income tax Act, 1961 to the Deputy Commissioner (Appeals) of Income tax / Commissioner of Income tax (Appeals)-IV within thirty days of the receipt of this notice, in Form No. 35 duly stamped and verified as laid down in that form.
7. The amount has become due as a result of the order of the DCIT (Appeals) / DCIT / CIT (Appeals) / Chief Commissioner or Commissioner of Income tax under any section of the Income tax Act, 1961. If you intend to appeal against the aforesaid order, you may present an appeal under Part B of Chapter XX of the said Act to the Income tax Appellate Tribunal, Hyderabad within sixty days of the receipt of that order, in form No. 36 duly stamped and verified as laid down in that form.

Place : Hyderabad,
Date: 31.03.2016



(D. PRASADA RAO)
(D. PRASADA RAO)
Deputy Commissioner of Income tax,
Circle-3(2), Hyderabad

Fy. 2007-08
Ay. 2008-09



INCOME TAX DEPARTMENT
B.K. VISHNU PRIYA, IRS
Asst. Commissioner of Income Tax
Circle 1(2), Hyderabad.

1	Name of the assessee	M/s Central Power Distribution Company of Andhra Pradesh Limited(CPDCL)
2	Address	Mint Compound, Hyderabad.
3	PAN/GIR No.	C-155/AACCC0125D
	District/Ward/Circle	ACIT, Circle 1(2), Hyderabad
5	Status	Company
6	Assessment year	2008-09
7	Whether Resident/Resident but not ordinarily resident/non-resident	Resident
8	Method of accounting	Mercantile
9	Previous year	2007-08
10	Nature of business	Distribution of Electrical Power
11	Date(s) of hearing	02/12/10, 15/12/10 and 27/12/10
12	Date of order	29/12/2010
13	Section and sub-section under Which the assessment is made	Order u/s. 143(3) of the I.T. Act.

ASSESSMENT ORDER

Assessee M/s Central Power Distribution Company of Andhra Pradesh Limited(CPDCL) is a company owned by State Government of Andhra Pradesh, filed its return of income electronically on 26.09.2008 for the A.Y. 2008-09 declaring total Loss of Rs.11,96,62,786/-. The return was processed u/s143(1) and the case was selected for scrutiny under CASS. Notice u/s 143(2) and 142(1) were issued and duly served on the assessee. Shri M Chandramouleshwara Rao, C.A. and Mr. Anwar Basha, AAO of the Company attended, furnished the information called for and explained the return of income. After verification of the information submitted, the assessment is completed as under.

[Signature]

DIRECTOR (FINANCE)
APCDCL Corporate Office,
Mint Compound, Hyderabad-3.

During the course of assessment proceedings, it is observed that the assessee has claimed Rs.108,27,75,230 as Doubtful Debts Provided for under the head Other Expenses in schedule-15 of the Profit & Loss A/c and not added back the same in the computation statement. The assessee was asked to explain why Doubtful Debts Provided for/provision for doubtful debts can not be disallowed as the same is only a provision.

The assessee in its reply dated nil submitted on 15/12/2010 stated that -

"Provision for doubtful debts to the tune of Rs.108.28 crores :

The item includes -

i) Wheeling charges	Rs.89.45 crores
ii) LT arrears	Rs.18.83 crores

i) *Wheeling charges - Rs.89.45 crores : Wheeling charges are being levied as part of Tariff to the HT Consumers and the consumers have disputed and cases are pending in High Court since long time. The management has assessed as doubtful regarding its recovery and opined to make a provision for doubtful debts.*

ii) *LT arrears - Rs.18.83 crores : The ageing analysis of sundry debtors reveals that an amount of Rs.18.83 crores represents the accumulated arrears more than 5 years. The management has assessed as doubtful regarding its recovery and opined to make a provision for doubtful debts".*

Assessee in its reply given the details of the provision for doubtful debts but not clarified how it is allowable as expenditure. Provision for doubtful debts is an unascertained liability and is not an expenditure relevant to the assessment year under consideration, hence, the same is disallowed and added back to the income returned.

Subject to the above, total income of the assessee is computed as under:

Total Income as per the return
Add: Provision for doubtful debts
Total Income

Rs. 8,68,03,354
Rs.108,27,75,230
Rs.116,95,78,584



DIRECTOR (FINANCE)
APCPDCL, Corporate Office,
Mini Compound, Hyderabad-63.

Total Income	Rs.116,95,78,584 (b/f)
Less: brought forward loss of A.Y.2002-03	Rs.116,95,78,584
Total Income	NIL

Tax on above


NIL

Computation of tax on MAT Provisions (115JB) :


Book profit		Rs.12,63,64,032
Tax on Book Profit		1,26,36,403
Add: Surcharge		12,63,640
Add: Education Cess		4,17,001
Tax Payable		1,43,17,044
Less: TDS as per 26AS		37,82,867
Tax payable		1,05,34,177
Add: Interest u/s.234B	8,75,386	
Interest U/s.234C	5,31,976	14,07,362
Total Tax Payable		1,19,41,539
Less: Self Assessment Tax Paid		1,12,72,799
Net Tax payable		6,68,740

The above demand should be paid as per demand notice u/s.156 enclosed.

Penalty proceedings u/s271(1)(c) initiated separately for concealment/furnishing of inaccurate particulars of income.


(B.K. VISHNU PRIYA)
Asst. Commissioner of Income Tax
Circle 1(2), Hyderabad.

Copy to the assessee.


DIRECTOR (FINANCE)
APCPDCL, Corporate Office,
Mint Compound, Hyderabad-500045

Notice of Demand under Section 156 of the Income-tax Act, 1961

PAN AACCC 0125D

Status Company

The Principal Officer Chief General Manager (Fin.)
Central Power Distribution Limited
Mint Compound
Hyderabad

This is to give you notice that for the Assessment Year 2008-09 a sum of Rs. 2 6,68,740/- details of which are given on the reverse, has been determined to be payable by you.

The amount should be paid to the Manager, Authorised Bank/State Bank of India, Reserve Bank of India at within 30 days of the service of this notice. The previous approval of the Deputy Commissioner of Income-tax has been obtained for allowing a period of less than 30 days for the payment of the above sum. A challan is enclosed for the purpose of payment.

- If you do not pay the amount within the period specified above, you shall be liable to pay simple interest at one and one-half per cent for every month or part of a month from the date commencing after end of the period aforesaid in accordance with Section 220(2).
- If you do not pay the amount of the tax within the period specified above, penalty (which may be as much as the amount of tax in arrear) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with Section 221.
- If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with Sections 222 to 229, 231 and 232 of the Income-tax Act, 1961.
- If you intend to appeal against the assessment/fine/penalty, you may present an appeal under Part A of Chapter XX of the Income-tax Act, 1961, to the Deputy Commissioner (Appeals) of Income-tax/Commissioner of Income-tax (Appeals) within thirty days of the receipt of this notice, in Form No. 35, duly stamped and verified as laid down in that form.
- The amount has become due as a result of the order of the Deputy Commissioner (Appeals) of Income-tax/Deputy Commissioner of Income-tax/Commissioner of Income-tax (Appeals)/Chief Commissioner or Commissioner of Income-tax under section of the Income-tax Act, 1961. If you intend to appeal against the aforesaid order, you may present an appeal under Part B of Chapter XX of the said Act to the Income-tax Appellate Tribunal within sixty days of the receipt of that order, in Form No.36, duly stamped and verified as laid down in that form.

Place Hyderabad
Date 29.12.2010

Assessing Officer

B. K. V. JAYARAMIA I.R.S.
Asst. Commr. Income Tax
Circle 1 (2), Hyderabad

Address

DIRECTOR (FINANCE)
APCPDCL, Corporate Office,
Mint Compound, Hyderabad

NOTES :

- Delete inappropriate paragraphs and words.
- If you wish to pay the amount by cheque, the cheque should be drawn in favour of the Manager, Authorised Bank/State Bank of India/ Reserve Bank of India.
- If you intend to seek extension of time for payment of the amount or propose to make the payment by instalments, the application for such extension, or as the case may be, permission to pay by instalments, should be made to the Assessing Officer before the expiry of the period specified in paragraph 2. Any request received after the expiry of the said period will not be entertained in view of the specific provisions of

आय-कर अधिनियम, 1961 की धारा 156 के अधीन मांग की सूचना

स्थायी लेखा संख्या

प्रास्थिति

1. आपको सूचित किया जाता है कि निर्धारण वर्ष.....के लिए आपके द्वारा संदेय रूपरेखा की राशि जिसके ब्यौरे पीछे दिए गए हैं, अवधारित की गई है।
2. इस रकम की संदाय इस सूचना की तारीख से दिनों के अन्दर स्थित प्रबंधक अधिकृत बैंक / भारतीय स्टेट बैंक / भारतीय रिजर्व बैंक को किया जाना चाहिए। उपयुक्त राशि के संदाय के लिए 30 दिन से कम की अवधि अनुज्ञात करने के लिए उपायुक्त आयकर का पूर्वानुमोदन प्राप्त कर लिया गया है। संदाय के प्रयोजन के लिए एक चालान सलान है।
3. यदि आप ऊपर विनिर्दिष्ट अवधि के अन्दर रकम का संदाय नहीं करते तो आप उपर्युक्त अवधि की समाप्ति के पश्चात् प्रारम्भ होने वाली तारीख से 1 1/2 (डेढ़) प्रतिशत प्रति माह की दर से साधारण ब्याज का संदाय धारा 220(2) के अनुसार करने के दायी होंगे।
4. यदि आप कर की रकम का संदाय ऊपर विनिर्दिष्ट अवधि के अन्दर नहीं करते तो धारा 221 के अनुसार आपकी सुनवाई का युक्तियुक्त अवसर दिए जाने के पश्चात् आप पर (उतनी शास्ति जो बकाया कर की रकम के बराबर हो सकेगी) अधिरोपित की जा सकेगी।
5. यदि आप कर की रकम का संदाय ऊपर विनिर्दिष्ट अवधि के अन्दर नहीं करते तो उसकी वसूली के लिए आयकर अधिनियम, 1961 की धारा 222 से 229, 231 और 232 के अनुसार कार्यवाहियां की जाएंगी।
6. यदि आप इस निर्धारण / जुर्माने / शास्ति के विरुद्ध अपील करना चाहते हैं तो आप आय-कर अधिनियम, 1961 के अध्याय 20 के भाग-क के अधीन अपील, प्रारूप सं. 35 में, जो उस प्रारूप में यथा अधिकथित सम्यक रूप से स्टाम्पित और सत्यापित हो, उप आयकर आयुक्त (अपील)/आयकर आयुक्त (अपील) को इस सूचना की प्राप्ति से तीस दिन के अन्दर पेश कर सकते हैं।
7. यह रकम आयकर अधिनियम, 1961 की धारा के अधीन उप आयकर आयुक्त (अपील)/उप आयकर आयुक्त / आयकर आयुक्त (अपील)/ मुख्य आयकर आयुक्त के आदेश के परिणामस्वरूप देय हुई है। यदि आप पूर्वोक्त आदेश के विरुद्ध अपील करना चाहते हैं तो आप उक्त अधिनियम के अध्याय 20 के भाग-ख के अधीन अपील, प्रारूप सं. 36 में जो उस प्रारूप में यथा अधिकथित सम्यक रूप से स्टाम्पित और सत्यापित हो, आय-कर अपील अधिकरण को इस आदेश की प्राप्ति से साठ दिन के अन्दर, पेश कर सकते हैं।

तारीख

स्थान

निर्धारण अधिकारी

पता

टिप्पणियां :

1. अनुपयुक्त पैरे और शब्दों को काट दीजिए।
2. यदि आप रकम का संदाय बैंक द्वारा करना चाहते हैं तो बैंक, प्रबंधक / अधिकृत बैंक / भारतीय स्टेट बैंक / भारतीय रिजर्व बैंक के नाम लिखा जाना चाहिए।
3. यदि आप रकम के संदाय के लिए समय का विस्तार चाहते हैं या किस्तों में संदाय करने की अनुज्ञा प्राप्त करने चाहते हैं। उक्त अवधि के अवसान के पश्चात् चाहते हैं या किस्तों में संदाय करने की प्रस्थापना करते हैं तो, यथास्थिति, ऐसे आवेदन, पैरा 2 में विनिर्दिष्ट अवधि के अवसान से पूर्व निर्धारण अधिकारी को करना निवेदन की धारा 220(3) के विनिर्दिष्ट उपबन्धों को ध्यान में रखते हुए

14. 2006 - 07

14. 2007 - 08

PROCEEDINGS OF THE DEPUTY COMMISSIONER OF INCOME-TAX, CIRCLE-3(2), HYDERABAD

Sri SUNIL KUMAR PANDEY, IRS
Deputy Commissioner of Income-Tax

No: AACCC0125D/DC-3(2)/Hyd/2007-08

Dated: 8th January, 2018.

Sub: In the case of M/s Southern Power Distribution Company of Telangana Limited, 6-1-50, Mint Compound- 500 063 – A.Y.2007-08 – Passing of rectification order – Reg.

Ref: 1) Rectification order dated 23/07/2012.
2) Assessee's letter dated 31.12.2016.

* * * * *

Order u/s 154 of IT Act:

In this case assessment U/s 143(1) was completed on 31.03.2010 for A.Y.2007-08 resulting in demand of Rs.6,03,130/-. Subsequently rectification order u/s 154 dated 23/7/2017 was passed and income was assessed u/s 115JB at Rs.6,03,126/-. The assessee vide his letter dated 31.12.2016 made submissions stating that while computing income u/s 115JB, TDS credit was not given and un-absorbed depreciation of Rs.36,80,09,307/- pertaining to A.Y.2001-02 was also not set off while computing total income under normal provisions. The contention of the assessee is found to be correct. Hence, the rectification order dated 23/7/2017 is modified as under.

1) Income after adjustment of depreciation

as per order u/s 143(1) dated 31.3.2010

: Rs.36,80,09,307

Less: Unabsorbed depreciation for A.Y.2001-02

: Rs.36,80,09,307

Income determined: Nil

2) Balance unabsorbed depreciation for A.Y.2001-02

to be carried forward to subsequent years

: Rs. 3,02,92,870

	(H&A)
	(SP)
	(M)
	(A)
	(F)
	(FINANCE)

222

AO/ACCs

24/2/18

24/2/18

Jao
24/2/18

Income computed u/s 115JB

Book profit	:	RS. 7,08,02,486
Tax including SC & EC	:	Rs. 79,44,039
Add: Int. u/s 234 B	:	Rs. 2,95,580
Int. u/s 234C	:	Rs. 3,73,169
Total tax payable	:	Rs. 86,12,788
Less: TDS	:	Rs. 5,54,527
Other taxes paid	:	Rs. 85,95,181
Refund payable	:	Rs. 5,36,920
Less: Refund adjusted against the demand for A.Y. 2009-10	:	Rs. 5,36,920
Balance payable/refund	:	Nil

Carry forward of business loss/Unabsorbed Depreciation for future A.Ys		
A.Y.	Business Loss	Unabsorbed Depreciation loss
2001-02	0	3,02,92,870
2002-03	0	206,83,89,096
2003-04	0	32,47,27,668
2004-05	0	173,06,74,348

2005-06

0

9,22,68,193

SP

Sparndey

[SUNIL KUMAR PANDEY]
Deputy Commissioner of Income-Tax,
Circle-3(2), Hyderabad.

Copy to the assessee

PROCEEDINGS OF THE DEPUTY COMMISSIONER OF INCOME-TAX, CIRCLE-3(2), HYDERABAD

Sri SUNIL KUMAR PANDEY, IRS
Deputy Commissioner of Income-Tax

No: AACCC0125D/DC-3(2)/Hyd/2007-08

Dated: 8th January, 2018.

Sub: In the case of M/s Southern Power Distribution Company of Telangana Limited, 6-1-50, Mint Compound- 500 063 – A.Y.2007-08 – Passing of rectification order – Reg.

Ref: 1) Rectification order dated 23/07/2012.
2) Assessee's letter dated 31.12.2016.

* * * * *

Order u/s 154 of IT Act:

In this case assessment U/s 143(1) was completed on 31.03.2010 for A.Y.2007-08 resulting in demand of Rs.6,03,130/-. Subsequently rectification order u/s 154 dated 23/7/2017 was passed and income was assessed u/s 115JB at Rs.6,03,126/-. The assessee vide his letter dated 31.12.2016 made submissions stating that while computing income u/s 115JB, TDS credit was not given and un-absorbed depreciation of Rs.36,80,09,307/- pertaining to A.Y.2001-02 was also not set off while computing total income under normal provisions. The contention of the assessee is found to be correct. Hence, the rectification order dated 23/7/2017 is modified as under.

1) Income after adjustment of depreciation		
as per order u/s 143(1) dated 31.3.2010	:	Rs.36,80,09,307
Less: Unabsorbed depreciation for A.Y.2001-02	:	<u>Rs.36,80,09,307</u>
Income determined	:	<u>Nil</u>
2) Balance unabsorbed depreciation for A.Y.2001-02		
to be carried forward to subsequent years	:	Rs. 3,02,92,870

Income computed u/s 115JB

Book profit	:	RS.7,08,02,486
Tax including SC & EC	:	Rs. 79,44,039
Add: Int. u/s 234 B	:	Rs. 2,95,580
Int. u/s 234C	:	<u>Rs. 3,73,169</u>
Total tax payable	:	Rs. 86,12,788
Less: TDS	:	Rs. 5,54,527
Other taxes paid	:	<u>Rs. 85,95,181</u>
Refund payable	:	Rs. 5,36,920
Less: Refund adjusted against the demand for A.Y.2009-10	:	<u>Rs. 5,36,920</u>
Balance payable/refund	:	<u>Nil</u>

**Carry forward of business loss/Unabsorbed
Depreciation for future A.Ys**

A.Y.	Business Loss	Unabsorbed Depreciation loss
2001-02	0	3,02,92,870
2002-03	0	206,83,89,096
2003-04	0	32,47,27,668
2004-05	0	173,06,74,348

2005-06

0

9,22,68,193

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S. Pandey
[SUNIL KUMAR PANDEY]
Deputy Commissioner of Income-Tax,
Circle-3(2), Hyderabad.

Copy to the assessee