

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
KRISHI BHAVAN: NEW DELHI

F.NO.FIN/22/06/2010-CDN (A&A)

Dated the 27th Sept, 2019

To

1. The Directors of all Research Institutes /Project Directorates/National Research Centres and Bureaux.
2. Project Coordinators/Coordinated Research Projects/Zonal Coordinators.
3. The Finance & Accounts Officers of all Research Institutes (except National Institutes), Project Directorates/ National Research Centres and Bureaux.

(As per list attached)

SUB: Notice under section 142 (1) For A.Y. 2017-18 in the case of M/s ICAR (PAN: AAAAI1830P):
Reg.

Sir,

I directed to forward herewith letter no. DCIT (E) Circle-1 (1)/2019-20 dated 19.09.2019 on the subject mentioned above and to say that the following details may be furnished:

1. Cash deposited in specified currency notes during demonetization period in below mentioned banks accounts {Pt.2 (i)}:

Sl. No.	Name of the Bank	Account No.	Name of the Institute
1.	SBI, Chennai	10013240762	CIBA, Chennai
2.	SBI, Karnal	10868324082	CSSRI, Karnal
3.	SBI, Varanasi	30156620659	IIVR, Varanasi
4.	Syndicate Bank, Delhi	9121305000016	NBPGR, New Delhi
5.	Syndicate Bank, Delhi	90293050000017	IARI, New Delhi
6.	SBI, Kerala	30043174688	CPCRI, Kasargod
7.	SBI, Mau	11143373977	IISS, Mau
8.	SBI, Lucknow	10890744359	IISR, Lucknow
9.	SBI, Meerut	10172900078	IIFSR, Modipuram
10.	SBI, Patna	11435537143	ICAR Research Complex for Eastern Region, Patna
11.	Canara Bank, Goa	321201000277	CCARI, Goa
12.	SBI, Ludhiana	10088205832	CIPHET, Ludhiana
13.	SBI, A&N	30359102161	CARI, Port Blair
14.	SBI, Nainital	11576142085	IVRI, Mukteshwar
15.	SBI, Bikaner	10077740055	NRCE, Hissar
16.	SBI, Khanapara	10029420452	NRC Pig, Assam

Contd...2/-

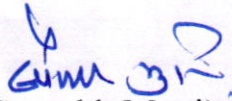
17.	SBI, Bhoi	30938129266	ICAR Research Complex for NEH Region, Barapani
18.	Punjab National Bank, Bikaner	5701210000001	CIAH, Bikaner
19.	SBI, New Delhi	11084231428	ICAR Hqrs.

In addition to above the following information are required to be submitted as mentioned in {pt. 3 (a) to (d)}:

- a) How much cash was deposited in above mentioned bank accounts during F.Y. 2016-17.
- b) How much cash out of this i.e. (a) above was deposited in specified currency notes during the period of demonetization i.e. 9.11.2016 to 30.12.2016 in the mentioned bank accounts.
- c) Please explain the source of such cash deposited in specified currency notes during the period of demonetization i.e. 9.11.2016 to 30.12.2016 in the above-mentioned bank accounts.
- d) Explain as to why the amount of cash deposited in specified currency notes, deposited during demonetization period, in the mentioned bank accounts should not be treated as income liable to tax as per the provision of section 115BBE, as these bank accounts have not been disclosed in the Income Tax return.

You are therefore requested to provide above information to the undersigned by **04.10.2019**, to enable us to submit further to Deputy Commissioner of Income Tax, Circle-1(1), Exemptions, New Delhi.

Yours faithfully,


(Saurabh Muni) 27/8/19

Finance & Accts. Officer
saurabh.muni@icar.gov.in

Copy to:

1. DD(F-I)/F&AO-IV for furnishing the information in respect of ICAR Hqrs. SBI, A/Cs No. 11084231428
2. PA to Director (Fin.)
3. Social Media & Website Management Unit, DKMA, New Delhi may kindly upload this letter on ICAR Website.
4. Guard file



Office of the
Deputy Commissioner of Income Tax
(Exemptions), Room No. 2418, E-2 Block, PratyakshKarBhawan,
Dr. S.P. Mukherjee Civic Centre,
New Delhi – 110 002

Stamp: (A & A) Section
Date: 19.09.2019
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F.No. DCIT(E)/Circle-1(1)/2019-20/

Dated: 19.09.2019

To

The Managing Member/Trustee/Director
M/s Indian Council of Agricultural Research
Dy. Director (Finance)
Room No. 222, Krishi Bhawan
New Delhi-110001

Sir/Madam

Sub: Notice under section 142(1) for A.Y. 2017-18 in the case of M/s Indian Council of Agricultural Research (PAN-AAAI1830P)-reg.

With reference to the above mentioned subject, please refer to the proceedings initiated vide Notice no. ITBA/AIMS/142(1)/2017-18/1008910103(1) dated 23.02.2018 and F.No. DCIT(E) Circle1(1)/2019-20/176 dated 11.06.2019 and reply filed by your A.R vide letter dated 19.06.2019 & 30.07.2019.

2. In this context, it has been noticed that you have not filed any ITR with PAN-AAAI1830P. As per record available with this office, it has seen that you have deposited cash in specified currency notes during demonetization period in below mentioned 21 bank accounts.

- (i) State Bank of India, Chennai, Account No. 10013240762
- (ii) State Bank of India, Karnal, Account No. 10868324082
- (iii) State Bank of India, Varanasi, Account No. 30156620659
- (iv) Syndicate Bank, Delhi, Account No. 9121305000016
- (v) State Bank of India, Account No. 30047140485 & 10185988118
- (vi) Syndicate Bank, Delhi, Account No. 90293050000017 & 90293050000074
- (vii) State Bank of India, Kerala, Account No. 30043174688
- (viii) State Bank of India, Mau, Account No. 11143373977
- (ix) Syndicate Bank, Karnal, Account No. 82503070000138
- (x) State Bank of India, Lucknow, Account No. 10890744359
- (xi) State Bank of India, Meerut, Account No. 10172900078
- (xii) State Bank of India, Patna, Account No. 11435537143

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- (xiii) Canara Bank, Goa, Account No. 321201000277
- (xiv) State Bank of India, Ludhiana, Account No. 10088205832
- (xv) State Bank of India, A&N, Account No. 30359102161
- (xvi) State Bank of India, Nainital, Account No. 11576142085
- (xvii) State Bank of India, Bikaner, Account No. 10077740055
- (xviii) State Bank of India, Khanapara, Account No. 10029420452
- (xix) State Bank of India, Bhoi, Account No. 30938129266
- (xx) Punjab National Bank, Bikaner Account No. 5701210000001
- (xxi) State Bank of India, New Delhi, Account No. 11084231428

(3) In view of these facts, you are hereby required to inform:-

- (a) How much cash was deposited in above mentioned bank accounts during F.Y. 2016-17.
- (b) How much cash out of this i.e. (a) above was deposited in specified currency notes during the period of demonetization i.e. 09.11.2016 to 30.12.2016 in the above mentioned bank accounts.
- (c) Please explain the source of such cash deposited in specified currency notes during the period of demonetization i.e. 09.11.2016 to 30.12.2016 in the above mentioned bank accounts.
- (d) Please explain as to why the amount of cash deposited in specified currency notes, deposited during demonetization period, in the above mentioned bank accounts should not be treated as your income liable to tax as per the provision of section 115BBE, as these bank accounts have not been disclosed in the Income Tax return as mentioned above.

(4) You are requested to file your reply by 4:00 PM on 23.09.2019. You can send your reply either through E-mail or through Dak or in person. Please note that failure to comply with would compel this office to decide the matter on the basis of materials available on record and to best of judgment of this office. This letter/notice may also be treated as intimation of change of incumbent of this office under section 129 of Income Tax Act, 1961.



(Anil Gandhi)

Deputy Commissioner of Income Tax
Circle-1(1), Exemptions, New Delhi

Dy. Commissioner of Income Tax
(Exemptions), Circle-1(1),
Room No. 2418, 24th Floor, E-2 Block,
Pratyaksh Kar Bhawan, Civic Centre
J. L. Nehru Marg, New Delhi-110002