



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT



Faceless Assessment: India

To,
MAHARASHTRA STATE POWER GENERATION
COMPANY LIMITED
PRAKASHGAD PLOT NO.G-9, ANANT KANEKAR
MARG,Bandra(East) S.O Mumbai
MUMBAI 400051,Maharashtra
India

PAN:
AAECM2935R

Assessment Year:
2023-24

Date:
14/08/2024

DIN:
ITBA/AST/F/142(1)/2024-
25/1067645787(1)

आयकर अधिनियम, 1961 की धारा 142 की उप-धारा (1) के तहत सूचना
Notice under sub-section (1) of Section 142 of the Income Tax Act, 1961

महोदय/महोदया/मैसर्स
Sir/ Madam/ M/s,

निर्धारण वर्ष 2023-24 के लिए निर्धारण के संबंध में, आपको निम्न करने की आवश्यकता है:

In connection with the assessment for the assessment year 2023-24, you are required to:

- क) 29/08/2024 11:00 AM को या उससे पहले अनुलग्नक के अनुसार मांगे गए खातों और दस्तावेजों को प्रस्तुत करें, अथवा प्रस्तुत कराएं। या
- a) Produce, or cause to be produced, the accounts and documents called for as per annexure on or before 29/08/2024 11:00 AM or
- ख) अनुलग्नक के अनुसार और उसमें निर्दिष्ट बिंदुओं या मामलों पर मांगी गई जानकारी जो कि आयकर अधिनियम, 1961 की धारा 144 ख के अनुसार निर्धारित तरीके से प्रमाणित हो 29/08/2024 11:00 AM को या उससे पहले प्रस्तुत करें।
- b) Furnish the information called for as per annexure and on the points or matters specified therein and authenticated in the prescribed manner as per section 144B of the Income-tax Act,1961 on or before 29/08/2024 11:00 AM.
- ग) उपरोक्त साक्ष्य/सूचना आयकर विभाग की 'ई-फाइलिंग' वेबसाइट (www.incometax.gov.in) में आपके खाते के माध्यम से 'ई-प्रोसीडिंग्स' सुविधा में इलेक्ट्रॉनिक रूप से प्रस्तुत की जानी है। ई-फाइलिंग वेबसाइट (www.incometax.gov.in) पर 'ई-प्रोसीडिंग्स' / 'पहचान विहीन निर्धारण' पर संक्षिप्त नोट उपलब्ध हैं।
- c) The above-mentioned evidence/information is to be furnished electronically in 'e-Proceedings' facility

Note:- The website address of the e-filing portal has been changed from www.incometaxindiaefiling.gov.in to www.incometax.gov.in.

through your account in 'e-Filing' website of Income Tax Department (www.incometax.gov.in). Brief note on 'e-Proceedings'/'Faceless Assessment' are available on the e-Filing website (www.incometax.gov.in).

Yours faithfully,

Assessment Unit/Verification Unit/Technical Unit/Review Unit

Income Tax Department

NOTE: To know the originator Unit of this Communication, kindly see the Digital Signature.



अनुलग्नक ANNEXURE

1. आयकर अधिनियम, 1961 की धारा 142(1) के तहत निम्नलिखित खाते या दस्तावेज या जानकारी मांगी गई है:
1. The following accounts or documents or information is/are sought under section 142(1) of the Income-tax Act, 1961:

1. Please furnish brief note on business activities carried out during previous year relevant to A.Y. 2023-24.
2. Please furnish computation of total income head wise.
3. Please furnish details of all bank accounts maintained during F.Y. 2022-23 giving account No. MICR code, Type of accounts, Branch Address etc.
4. During the F.Y. 2022-23, you have invested large amount in property which is significantly higher as composed to income declared in the ITR. Please furnish sources of investment made in purchase of property alongwith documentary evidences.
5. Please furnish depreciation chart for the previous year relevant to A.Y. 2023-24 and for two preceding previous year.
6. In schedule DOA of ITR huge addition in land & building has been made wherein no addition was made to building. Please furnish details of additions made to fixed assets which have been shown in schedule DOA of ITR.
7. Please furnish Invoices/documentary evidences of assets added to fixed assets during the year under consideration.
8. It has noticed that you have shown large payment as contract payments to persons who have not filed returns of income for the relevant assessment year. Please furnish details of the persons to whom contract payments have been made in the following format:-

S.No.	Name & address of the persons	PAN of the persons	Gross amounts	TDS deducted	Amount paid after the deducting TDS	Nature of work done by the Person
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9. Please furnish copy of agreements/MOU executed by you with the person to whom contract payment was made.
10. It has found that during the previous year relevant to A.Y. 2023-24 huge cash (including through bearer's cheque) was deposited in current account. Please furnish sources of these case deposits alongwith documentary evidences.
11. Please furnish copy of GSTR-3B &GSTR-9C and reconcile the turnover declared in GSTR and in ITR.

Assessment Unit/Verification Unit/Technical Unit/Review Unit
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