

REPLY OF NOTICE SEEKING TO MAKE ADDITION INVOKING u/s 143(2)(II)

ANNEXURE - XII

To,
The Assessing Officer
National E-assessment Centre (NEAC)

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Subject.: Your notice dated under section 143(2)(ii) in the case of
M/s.....

Dear Sir,

Kindly refer to your notice dated under section 143(2)(ii) indicating to
make addition to sales made by the assessee on the basis of record maintained by
M/S.

It is submitted that as per CIT v. Prabhat Oil Mills (1995) 52 TTJ (Ahd-Trib) 533, mere
entries in the accounts of third party is not sufficient to prove that the assessee
made sales outside his books and no addition can be made on this ground alone.

We hope that you will consider our **reply**. You are requested to drop the addition on
above basis.

Thanking you
Yours faithfully
For
[Authorised Representative]
Date :
Place :