



ONGC Limited

Finance Section, ONGC, Hazira Plant , Surat –
394 518



Phone Nos. 0261-2875726/32/39

File Ref: HZR/F&A/PCS/IT Dept/2025-26/01

Date : 02/09/2025

Sub: Advisory/Intimation regarding suspicious tax claims by employees-Intimation Regarding Search Proceedings and Wrongful claims of deductions/exemptions or refunds.

1. A letter has been received from the Office of OFFICE OF THE ASSISTANT DIRECTOR OF INCOME TAX, INVESTIGATION, DDIT/ADIT(Inv.),4, Surat that some of the employees might be making wrongful/ineligible claims of deductions/exemptions or refunds in their Income Tax Returns. A copy of the communication is attached herein as Annexure-1.
2. The communication states that there have been instances where some individuals are claiming wrongful/ineligible claims in their Income-tax returns on the basis of certain exemptions/deductions (such as deduction under section 80GGC for donation to political parties) which are not backed by adequate / truthful documentation.
3. It is advised to refrain from making any false or unsupported claims of deductions, exemptions, or refunds in their Income Tax Returns (ITRs) as any such wrongful claim will attract serious legal and administrative consequences, including penalty up to 200% of the tax evaded u/s 270A of the IT Act for misreporting of income and may further lead to prosecution u/s 276 C of the IT Act.
4. It is advised that in case any employee discovers that he or she has claimed wrong deduction/exemption or a wrong refund in his/her ITR as has been filed, he/she may file an updated return of income as per provisions of the Income Tax Act, 1961, within the stipulated time.
5. Such instances may not only result in penalty and prosecution proceedings against the employee under the Income-tax Act, 1961 but it also maligns the good name of the organization.
6. Taking a serious note of the aforesaid, all employees of ONGC are hereby advised to exercise caution while claiming any exemption/deduction which is not in consonance with the Form-16. Further, documentary evidence of any such exemption/deduction must be properly maintained by the employees to avoid any future demand/action by the Income-tax department in respect of the same.

Regards,



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE ASSISTANT
DIRECTOR OF INCOME TAX,
INVESTIGATION
DDIT/ADIT(Inv.),4, Surat

To, ONGC Hazira Plant, , P.O. ONGC Nagar, Surat 394518,Gujarat India	
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Dated: 21/08/2025	DIN & Letter No : ITBA/COM/F/17/2025-26/1079831205(1)
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Sir/ Madam/ M/s,

Subject: Online service of Orders - Letter

**Subject: Intimation Regarding Search Proceedings and Wrongful claims
of deductions/exemptions or refunds**

Kind attention is drawn to the above.

2. Investigation directorates carried out verification actions on intermediaries who were suspected to have facilitated fraudulent claims of deductions and exemptions on 14th July 2025. This verification exercise revealed large scale claim of bogus deduction and exemption by taxpayers employed with CAPF, Police department, PSUs, State Government, Local Authorities, Schools, Colleges, Banks, MNCs and other private or public organisations. During the exercise, intermediaries/ITPs/CAs have admitted on oath that they filed ITRs of such salaried taxpayers claiming false/unsupported deductions/exempt allowances on payment of commission.

3. During the course of verification by the Department, it has been observed that some of your employees have claimed substantial deductions under Section 80GGC, as well as other exempt allowances, in the last few financial years. Preliminary findings suggest the possibility that these claims may be linked to false or

Note: If digitally signed, the date of digital signature may be taken as date of document.
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Email: SURAT.DDIT.INV4@INCOMETAX.GOV.IN, Office Phone:02612878520

unsupported deductions under various section of chapter VI of the IT Act, including bogus donations to certain registered unrecognized political parties.

4. In light of the above facts and circumstances, you are kindly requested to inform your employees to strictly refrain from making any false or unsupported claims of deductions, exemptions, or refunds in their Income Tax Returns (ITRs) as any such wrongful claim will attract serious legal and administrative consequences, including penalty up to 200% of the tax evaded u/s 270A of the IT Act for misreporting of income and may further lead to prosecution u/s 276C of the IT Act.

5. Further, All Drawing and Disbursing Officers (DDOs) may be advised to exercise enhanced due diligence while processing tax deductions at source. DDOs must verify the legitimacy of exemption/deduction claims made by employees and retain proper supporting documentation for audit and verification purposes

6. Further, you may advise your employees, who have claimed any such deduction/ exemption which is non-genuine in nature, to file updated ITR for respective A.Ys withdrawing such claims and pay the due taxes.

7. This communication is issued for informational and facilitative purposes only, and we seek your cooperation in ensuring compliance and transparency.

PRAVIN DHANJIBHAI GABANI
DDIT/ADIT(Inv.),4, Surat

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

Signature valid

Digitally Signed,
Name: GABANI
PRAVINKUNAR DHANJIBHAI
Date: 21-Aug-2025 16:12:19



Cost
2518.23

SPEED POST
BNPL ID: 2000006808
O/o Principal DIT (Inv.) Surat
21 AUG 2025
Booked at BDO Surat-3

कार्यालय

उप/सहायक आयकर निदेशक (अन्वेषण)

इकाई :

1	2	3	4
530	525	527	523

कमरा नं. :

आयकर भवन, मजुरा रोड, सुरत-395001