

**No. G-20/1/2017-GA  
Government of India  
Ministry Jal Shakti  
Department of Water Resources, RD and GR  
(General Administration)**

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**Shram Shakti Bhawan, Rafi Marg,  
New Delhi, dated 10.02.2020**

**Subject: Forwarding of records/information to visiting audit party of Director General of Audit, Scientific Departments for FY 2018-19.**

Please find enclosed **Audit Memo No.45** dated 05.02.2020 received from the Audit Party from O/o the Director General of Audit, Scientific Departments, New Delhi, which has come to conduct the Audit of Ministry for the year FY 2018-19.

2. The relevant information as desired by Audit Party may kindly be sent directly to them immediately to Room No. 621'B', 6<sup>th</sup> Floor, Shram Shakti Bhawan.

**Encl: As above.**



**(A.K.Kaushik)**

**Under Secretary to the Govt. of India  
Ph: 011-23710303**

**To**

1. S.O(Cash), DoWR, RD & GR, Shastri Bhavan, New Delhi.



जल शक्ति - जल संकट

## C&AG AUDIT PARTY

Office of the Director General of Audit, Scientific Departments, New Delhi  
Camp: Room No. 621 B, Shram Shakti Bhawan, Department of Water  
Resources, River Development & Ganga Rejuvenation

Audit Memo No. 45

Dated: 07 February 2020

**Subject: Irregularities in income tax rebate under Section 24 of the Income tax**

As per Section 24 of Income Tax, Interest on the repayment of housing loan can be claimed as a deduction up to Rs.2,00,000 or actual interest repaid whichever is lower. The interest can be claimed only when the construction of the property is completed or when one is in possession of the house for which the loan was taken.

During the test check\* of records of DoWR,RD&GR for the year 2018-19, it was observed that some employees of department were allowed a rebate for the Interest component of the loan under Section 24 of the Income Tax without taking into account the documents required for claiming tax benefits. The irregularities observed are as follows:

In all the cases, the certificate of completion of construction of the House property/Proof of Ownership of completed house (Registration Deed) was not found attached;

The ratio of share in the House property in case of co-ownership in the House Property was not found mentioned.

The illustrative cases are given as under:

Cases in respect of financial year 2018-19

S.No.	Name of the Employee (Mr./Ms.)	Designation	PAN No.	Amount of Rebate given under Section 24 B	Documents not attached
1.	KHATCHIN LANGEL	01057	AAWPL9946N	200000	<ul style="list-style-type: none"><li>• Proof of completed house (Registration Deed/ Completion Certificate) and</li><li>• ratio of share in the House property</li></ul>
2.	HEMA NARANG	01436	ABAPN1928P	163117	-do-
3.	MADDI SAI SUDARSANAM	01641	ABHPM3993J	98008	-do-
4.	RATNAKAR YADAV	01516	ABJPY1411H	200000	-do-
5.	R RAVICHANDRAN	00732	ACAPR5225L	5981	-do-
6.	SANJAY KUMAR	01320	ACLPG9725D	42911.	-do-
7.	ASHOK KUMAR GUPTA	01177	ACMPG0452E	45000	-do-
8.	H GOVIND	-	ACMPG0549A	118084	-do-
9.	SURENDER KUMAR	01386	ACNPG0597P	129942	-do-

**\* All other cases in which rebate under section 24 of Income Tax have been taken may also be scrutinized to check irregularities including cases pertaining to financial year 2016-17 and 2017-18**

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**Resources, River Development & Ganga Rejuvenation**

S.No.	Name of the Employee (Mr./Ms.)	Designation	PAN No.	Amount of Rebate given under Section 24 B	Documents not attached
	GARG				
10.	AJAY KUMAR GUPTA	01439	ADDPG9832A	<b>74728</b>	-do-
11.	S K KAMBOJ	01446	ADOPK1249C	<b>161545</b>	-do-
12.	V SURABHI	01001	ADQPV7709N	<b>44252</b>	-do-
13.	SAVITA ARORA	01114	ADTPA0279R	<b>200000</b>	-do-
14.	SANJIT KUMAR JHA	00257	ADTPJ5210B	<b>164837</b>	-do-
15.	BHUPESH KUMAR	01629	ADUPK8247Q	<b>200000</b>	-do-
16.	ASHOK KUMAR KAUSHIK	01259	ADXPK5506D	<b>121262</b>	-do-
17.	SHAM M KOHADE	01327	ADZPK2254Q	<b>173358</b>	-do-
18.	MUKESH KUKRETI	-	AEBPK9138G	<b>200000</b>	-do-
19.	B H TAHNGMAWI VAIPHEI	01331	AEHPV5420N	<b>200000</b>	-do-
20.	ANUPA VENUGOPAL	00406	AELPV3785Q	<b>156000</b>	-do-
21.	VARALAKSHMI NAGARAJU	01254	AEMPV4108C	<b>200000</b>	-do-
22.	SANJEEV KUMAR TIWARI	01162	AFAPT8939A	<b>200000</b>	-do-
23.	MAHESH CHANDER BHARDWAJ	01526	AFBPB6574Q	<b>200000</b>	-do-
24.	S K GAUR	00932	AFWPG4336E	<b>151000</b>	-do-
25.	SHYAM LAL MEENA	01610	AFWPM5255N	<b>200000</b>	-do-
26.	RAMA SHANKAR	01381	AGBPJ5848A	<b>200000</b>	-do-
27.	RANI BEHL	01147	AGDPB0998D	<b>200000</b>	-do-
28.	SHASHI KUMAR CHAUDHARY	01322	AGFPC0551R	<b>200000</b>	-do-
29.	DIPTI CHAUHAN	01612	AGOPC6259R	<b>42058</b>	-do-
30.	VINAY KUMAR PANDEY	01543	AGXPP5519Q	<b>200000</b>	-do-
31.	RAMESH CHANDER	00675	AGYPC4186H	<b>22200</b>	-do-
32.	ASHWANI KUMAR SHUKLA	-	AHAPS4130J	<b>200000</b>	-do-
33.	BINOD KUMAR	01658	AHBPK9118M	<b>200000</b>	-do-
34.	SHASHI KUMAR	00269	AHFPK3370H	<b>196265</b>	-do-
35.	VEER SAIN	01692 PPS	AHIPS4072K	<b>107837</b>	-do-
36.	ARUNA SUKHIJA	00948	AHIPS6240D	<b>50000</b>	-do-
37.	ANANDA CHANDRA MALLICK	01635	AHKPM6257E	<b>37280</b>	-do-
38.	VIJAY KUMAR SRIVASTAVA	01124	AHLPS9712M	<b>159181</b>	-do-
39.	SANJIT KUMAR VERMA	00679	AICPV1938J	<b>191453</b>	-do-
40.	KRISHAN LAL KAPOOR	01542	AIGPK9785Q	<b>60360</b>	-do-
41.	HITESH KUMAR S MAKWANA	01587	AIZPM3258R	<b>113900</b>	-do-
42.	R K VENKATESHWARAN	01625	AJNPV5539P	<b>94081</b>	-do-
43.	ASHOK K JEPH	01448	AJXPJ7793H	<b>123534</b>	-do-
44.	REKHA DEHARIA	01123	AJZPD3916E	<b>117187</b>	-do-
45.	RAMESH RAJ SAMBHARIA	01619	AKLPS9762Q	<b>37273</b>	-do-



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Resources, River Development & Ganga Rejuvenation**

S.No.	Name of the Employee (Mr./Ms.)	Designation	PAN No.	Amount of Rebate given under Section 24 B	Documents not attached
47.	SHAILENDRA YADAV	01451	ALCPY3740Q	<b>115087</b>	-do-
48.	SATENDER SINGH RAWAT	01170	ALEPR2256C	<b>56531</b>	-do-
49.	MANOJ KHATTER	00987	AMLPK1913B	<b>167298</b>	-do-
50.	PRAMOD KUMAR	00773	AMOPK4888N	<b>40729</b>	-do-
51.	ROOPESH SRIVASTAVA	01638	AMTPS9788E	<b>36648</b>	-do-
52.	VIJAI SARAN	01616	ANKPS4247C	<b>75468</b>	-do-
53.	PRATYUSH KUMAR MISHRA	00252	AOEPM5621B	<b>65586</b>	-do-
54.	NARENDRA SINGH	01154	AOEPS6291P	<b>5967</b>	-do-
55.	ARUN KUMAR	01131	AOSPK8986P	<b>105375</b>	-do-
56.	GEOJI C KORAH	00653	APOPK9261N	<b>140000</b>	-do-
57.	RAJVEER SINGH	01315	APOPS4727D	<b>110479</b>	-do-
58.	RAJITA KATYAL	00993	APZPB0213Q	<b>200000</b>	-do-
59.	RAHUL KUMAR SINGH	01624	ARBPS6500P	<b>161000</b>	-do-
60.	SAURABH KATYAL	00990	ASBPK8852D	<b>200000</b>	-do-
61.	DIVESH GARG	01335	ATFPG4386D	<b>120000</b>	-do-
62.	OMENDRA SINGH GAUTAM	01182	AUGPG6541C	<b>109248</b>	-do-
63.	HIMMAT RAM	01655	AVEPR5249P	<b>60000</b>	-do-
64.	SANDEEP KUMAR BHATI	01468	AVUPB7664C	<b>200000</b>	-do-
65.	PARVEEN KUMAR	01179	AVWPK1261A	<b>200000</b>	-do-
66.	SULTAN SINGH	00352	AWCPS5990F	<b>43697</b>	-do-
67.	DINESH KOCHCHAR	01164	AYBPK5939R	<b>200000</b>	-do-
68.	AMITABH MEENA	01554	AZYPM0298H	<b>200000</b>	-do-
69.	SANTOSH PRASAD	01013	BALPP1094B	<b>158000</b>	-do-
70.	L R MEENA	01659	BBBPM7229Q	<b>53664</b>	-do-
71.	SUDARSHAN KUMAR	00991	BCCPK4567M	<b>125817</b>	-do-
72.	MUKESH KUMAR	01544	BFSPK6333Q	<b>200000</b>	-do-
73.	ABHISHEK KUMAR BHADANI	01256	BGGPB2352H	<b>200000</b>	-do-
74.	SHYAM CHANDRA KAMATI	01043	BHQPK1047P	<b>150949</b>	-do-
75.	BIPIN KUMAR	01435	BIDPK8756R	<b>54839</b>	-do-
76.	GAUSHE ALAM	01580	BJOPA7531A	<b>94206</b>	-do-
77.	DILIP KUMAR	01140	BKFPK4511C	<b>159199</b>	-do-
78.	RAKESH KUMAR	01180	BMOPK3942A	<b>64995</b>	-do-
79.	ABHISHEK KUMAR	01457	BMPK7610J	<b>97253</b>	-do-
80.	DISHANT KUMAR	01454	BSOPK7310J	<b>160456</b>	-do-
81.	AVINASH KUMAR	01528	BXIPK5442G	<b>93052</b>	-do-
82.	Y K SHARMA	01269	BXKPS2251M	<b>53052</b>	-do-
83.	MANISH KUMAR	01265	CLPPK5373N	<b>117990</b>	-do-
84.	VIJAY KUMAR	01336	CMJPS0524G	<b>200000</b>	-do-
85.	PRETY KUMARI	-	CQIPK8834L	<b>42058</b>	-do-
86.	AJIT SINGH	01405	EOAPS0686N	<b>24000</b>	-do-

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In this connection, it is stated that the documents such as Certificate of completion of construction/ Possession letter, Ratio of Share in the house property in case of co-ownership and certificate of Housing loan from the Bank may be obtained for the aforementioned cases and submitted to audit immediately.

**The JS&FA, DWR, RD&GR**  
**Shram Shakti Bhawan**  
**New Delhi**

  
10.02.2020  
**Sr. Audit Officer**