

# FORM NO. 16A

[See rule 31(1) (b) of the Income-tax Rules, 1962]

## CERTIFICATE OF DEDUCTION OF TAX AT SOURCE UNDER SECTION 203 OF THE INCOME-TAX ACT, 1961

For interest on securities; dividends; interest other than "interest on securities"; winnings from lottery or crossword puzzle; winnings from horse race; payments to contractors and sub-contractors; insurance commission; payments to non-residents sportsmen/sports associations; payments in respect of deposits under National Savings Scheme; payments on account of repurchase of units by Mutual Fund or Unit Trust of India; commission, remuneration or prize on sale of lottery tickets; rent; fees for professional or technical services; income in respect of units; other sums under section 195; income of foreign companies referred to in section 196A(2); income from units referred to in section 196B; income from foreign currency bonds or shares of an Indian company referred to in section 196C; income of Foreign Institutional Investors from securities referred to in section 196D.

Name and address of the person deducting tax <b>MACNEILL ENGINEERING LTD. 200, PETERS ROAD, ROYAPETTAH, CHENNAI-600 014</b>	TDS Circle where Annual Return u/s 206 is to be delivered <b>Office of the Income Tax Officer TDS Ward I (4) New Block VII Floor 121, N H. Road, Chennai-600 034.</b>	Name and address of the person to whom payment made or in whose account it is credited <b>M/S. MC MODI EDUCATIONAL TRUST 5-4-187/3 &amp; 4, 3rd Floor, Schem Mansion, M G Road, Secunderabad</b>
TAX DEDUCTION A/C No. OF THE DEDUCTOR <b>T.A. NO: CHEMO 1197 A (I)</b>	NATURE OF PAYMENT <b>u/s 194 (I)</b>	PAN / GIR No. OF THE PAYEE <b>AAATM 5488 Q</b>
PAN / GIR No. OF THE DEDUCTOR <b>PA: NO AA BCM 7149 L</b>		FOR THE PERIOD <b>01.04.2002 TO 31.03.2003</b>

### DETAILS OF PAYMENT, TAX DEDUCTION AND DEPOSIT OF TAX INTO CENTRAL GOVERNMENT ACCOUNT

Date of Payment / Credit	Amount Paid / Credited Rs.	Amount of Income-tax deducted Rs.	Rate at which deducted	Date and Challan No. of deposit of tax into Central Government Account	Name of bank and branch where tax deposited
				<b>AS PER ENCLOSE</b>	

Certified that a sum of Rs. 35,496/- (in words) Rupees Thirty five thousand four hundred and ninety six only has been deducted at source and paid to the credit of the Central Government as per details given above.

PLACE CHENNAI  
DATE 20.05.2003

Signature of person responsible for deduction of tax

For **MACNEILL ENGINEERING LTD.**

FULL NAME

DESIGNATION

**S. BASKAR**  
Authorised Signatory

Supplied by : C. SITARAMAN & BROS. 37, Royapettah High Road, Madras-600 014 Phone : 8113950  
Branch at : Basement of Regina Mansion, 46, Moore Street, (Opp.) High Court, Madras-600 001 Phone: 5342503

& 194/5, Asiad Colony, Anna Nagar West, (Near Thirumangalam Signal) Chennai-101. ☎ : 6205525

CSB 421

Date of Payment or Credit	Amount Paid or Credited	Amount of IT Deducted	Rate at which Deducted into Central Govt.	Date & Challan No. of Deposit of Tax	Name of Bank & Branch Where Tax Deposited
09.04.2002	12980	2484	21%	08.05.2002/ITNS 271	S.B.I - Royapettah Branch - Chennai
06.05.2002	12980	2648	21%	11.06.2003/ITNS 271	S.B.I - Royapettah Branch - Chennai
05.06.2002	12980	2726	20.50%	07.07.2003/ITNS 271	S.B.I - Royapettah Branch - Chennai
08.07.2002	12980	2726	20.50%	08.08.2003/ITNS 271	S.B.I - Royapettah Branch - Chennai
31.07.2002	12980	2726	20.50%	08.08.2003/ITNS 271	S.B.I - Royapettah Branch - Chennai
30.08.2002	12980	2726	20.50%	11.09.2003/ITNS 271	S.B.I - Royapettah Branch - Chennai
28.09.2002	12980	2726	20.50%	08.10.2003/ITNS 271	S.B.I - Royapettah Branch - Chennai
30.10.2002	12980	2726	20.50%	08.11.2003/ITNS 271	S.B.I - Royapettah Branch - Chennai
27.11.2002	12980	2726	20.50%	05.12.2003/ITNS 271	S.B.I - Royapettah Branch - Chennai
31.12.2002	12980	2726	20.50%	05.02.2004/ITNS 271	S.B.I - Royapettah Branch - Chennai
31.01.2003	13580	2852	20.50%	08.03.2004/ITNS 271	S.B.I - Royapettah Branch - Chennai
26.02.2003	13580	2852	20.50%	07.04.2004/ITNS 271	S.B.I - Royapettah Branch - Chennai
28.03.2003	13580	2852	20.50%	06.05.2004/ITNS 271	S.B.I - Royapettah Branch - Chennai

<b>TOTAL</b>	<b>162960</b>	<b>35496</b>
--------------	---------------	--------------

For MACNEILL ENGINEERING LTD.

S. BASKAR  
 Authorised Signatory

J. S. 8/6/04

PROCEEDINGS OF THE ASST. DIRECTOR OF INCOMETAX (EXEMPTION)-2,  
HYDERABAD

M-30/ADIT(E)-2/2002-03

Dated: 31-5-2004.

Sub: Incometax - Asstt. - M.C. Modi Educational Trust, M.G. Road, Secunderabad - Asst. year 2002-03 - Order u/s.154 - Passing - Reg.  
Ref: Assessee's petition u/s.154 filed 24-12-03.

....

ORDER U/S.154 OF THE INCOMETAX ACT, 1961:-

The assessee in his application u/s.154 pointed out that it has claimed a refund of Rs.36933/- for Asst. year 2002-03 whereas a refund of Rs.28056 was only refunded while processing the return u/s.143(1) and as this is a mistake apparent from record it has to be rectified u/s.154 of I.T. Act.

A perusal of the return shows that the assessee claimed a refund of Rs.36933/- out of tax deducted at source u/s.194-I and the TDS certificate enclosed to the return to the extent of Rs.8877/- is found to be defective in as much as that the date on which the tax deducted was remitted into Govt. account was not clear. Hence the refund arising out of this defective TDS certificate was not given to the assessee. By my letter dated 31-12-03 the assessee was asked to furnish the information about the date on which the TDS of Rs.8877/- was remitted into Govt. account. The assessee vide its letter dated 27-1-2004 expressed its inability to furnish evidence, that the amount of Rs.8877/- was remitted into the Govt. account. A letter was therefore, addressed to Manager, Syndicate Bank, Zeera Branch, Secunderabad (who had deducted the TDS) to furnish evidence for remitting the TDS of Rs.8877/- into Govt. account. The Bank furnished evidence on 28-5-2004 giving details <sup>along with</sup> of remittances of TDS which includes the sum of Rs.8877/- in the name of M.C. Modi Educational Trust and the sl.No. 78.

As there is evidence that the amount of Rs.8877/- was remitted into Govt. account it can be refunded to the assessee. A refund order bearing No. 062006 dated 31.5.2004 for an amount of Rs.8877/- is enclosed.

T-1 - nil.

  
(CH. SUNDARAN)

Asst. Director of Incometax  
(Exemption)-2, Hyderabad.

Copy to the assessee.

M.C. Modi Educational Trust,  
5-4-187/344  
Soham Mansion, 3rd floor,  
M.G. Road, Secunderabad,

VALID FOR AMOUNTS RS. 1000/- & ABOVE  
रुपये 1000/- और अधिक के लिए वैध  
(PAYABLE WITHIN 3 MONTHS OF DATE OF ISSUE)

भारत सरकार  
GOVERNMENT OF INDIA  
आयकर अधिकारी आदेश  
INCOME TAX REFUND ORDER  
(बैंक द्वारा ले. ले. अ. को भेजने के लिए)  
(TO BE SENT BY BANK TO Z.A.O.)

Office of the  
Assistant Director of Income Tax  
(Exemptions) Hyderabad.

निगम कर से निम्न आय पर कर  
021 TAXES ON INCOME OTHER  
THAN CORPORATION TAX

दिनांक DATE 31.5.2004  
स्थान PLACE Hyderabad.

स्था. ले. सं. P. A. N. M.30/ADIT(E)-2 निर्धारण वर्ष/वर्षों ASSESSMENT YEAR(S) 2002-03  
PAY M.C. Modi Educational Trust Secunderabad को  
रकम रुपये RUPEES eight thousand eight hundred  
seventy seven only रु. 8877/-

प्रतिवाय के कारण उन्हे दे दीजिये ON ACCOUNT OF REFUND DUE TO HIM

भारतीय रिजर्व बैंक, हैदराबाद  
RESERVE BANK OF INDIA, HYDERABAD  
HYD

CH. SUNDARAN  
Asst. Director of Income Tax  
Exemptions-2, Hyd. I.T. 235.

06 2006 50000 100 1 505 10 20 005

VALID FOR AMOUNTS RS. 1000/- & ABOVE  
रुपये 1000/- और अधिक के लिए वैध

भारत सरकार  
GOVERNMENT OF INDIA  
आयकर के प्रतिवाय का संज्ञापन  
ADVICE OF REFUND OF INCOME TAX  
(बैंक द्वारा आयकर अधिकारी को भेजने के लिए)  
(TO BE SENT BY BANK TO I.T.O.)

Office of the  
Assistant Director of Income Tax  
(Exemptions) Hyderabad.

निगम कर से निम्न आय पर कर  
021 TAXES ON INCOME OTHER  
THAN CORPORATION TAX

संज्ञापन संख्या  
ADVICE NO. HYD 06 2006  
दिनांक DATE 31.5.2004  
स्थान PLACE Hyderabad

जारी किए गये आयकर प्रतिवाय आदेश की विशिष्टियां निम्नलिखित हैं।  
FOLLOWING ARE THE PARTICULARS OF AN INCOME TAX REFUND ORDER

प्रतिवाय आदेश संख्या REFUND ORDER NO. 062006 PAYABLE TO M.C. Modi Educational Trust Secunderabad को संदेय है।  
स्था. ले. सं. P. A. N. M.30/ADIT(E)-2 निर्धारण वर्ष / वर्षों ASSESSMENT YEAR(S) 2002-03  
रकम रुपये AMOUNT RUPEES eight thousand eight hundred  
seventy seven only रु. 8877/-

भारतीय रिजर्व बैंक, हैदराबाद  
RESERVE BANK OF INDIA, HYDERABAD

CH. SUNDARAN  
Asst. Director of Income Tax  
Exemptions-2, Hyd. I.T. 235.

VALID FOR AMOUNTS RS. 1000/- & ABOVE  
रुपये 1000/- और अधिक के लिए वैध

भारत सरकार  
GOVERNMENT OF INDIA  
आयकर के प्रतिवाय का संज्ञापन  
ADVICE OF REFUND OF INCOME TAX  
(बैंक द्वारा ले. ले. अ. को भेजने के लिए)  
(TO BE SENT BY BANK TO Z.A.O.)

Office of the  
Assistant Director of Income Tax  
(Exemptions) Hyderabad.

निगम कर से निम्न आय पर कर  
021 TAXES ON INCOME OTHER  
THAN CORPORATION TAX

संज्ञापन संख्या  
ADVICE NO. HYD 06 2006  
दिनांक DATE 31.5.2004  
स्थान PLACE Hyderabad

जारी किए गये आयकर प्रतिवाय आदेश की विशिष्टियां निम्नलिखित हैं।  
FOLLOWING ARE THE PARTICULARS OF AN INCOME TAX REFUND ORDER

प्रतिवाय आदेश संख्या REFUND ORDER NO. 062006 PAYABLE TO M.C. Modi Educational Trust Secunderabad को संदेय है।  
स्था. ले. सं. P. A. N. M.30/ADIT(E)-2 निर्धारण वर्ष / वर्षों ASSESSMENT YEAR(S) 2002-03  
रकम रुपये AMOUNT RUPEES eight thousand eight hundred  
seventy seven only रु. 8877/-

भारतीय रिजर्व बैंक, हैदराबाद  
RESERVE BANK OF INDIA, HYDERABAD

CH. SUNDARAN  
Asst. Director of Income Tax  
Exemptions-2, Hyd. I.T. 235.

Office of the  
Asst. Director of Incometax(Exemp)-2  
Ground Floor, Olympic Bhavan  
L. B. Stadium, Basheerbagh  
Hyderabad  
**Date:07-05-2004.**

**No.M-030/ADIT(E)/2001-02.**

To  
**M.C.MODI EDUCATION TRUST,  
5-4-187/324,  
M.G.ROAD,  
SECUNDERABAD.**

AS SPEC  
OKED UNCE  
PAID LATER

1 11 MA

Sir,

Sub: IT Asst- Rectification u/s.154 in the case of M.C.Modi Education Trust- Asst. Year 2002-03 - Posting the case for hearing - Regarding.

Ref: 1. My letter of even number dated 31/12/2003.  
2. Your letter dated 27-01-2004.

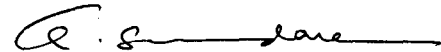
\* \* \*

Please refer to above.

In my letter dated 31-12-2003 you were specifically asked to furnish the date of payments of interest by Syndicate Bank, Zeera Compound, Secunderabad and the date of deposit of TDS amount into Central Govt. Account. In response to this though you have furnished a letter by Syndicate Bank, the Bank's letter does not give the dates of payment but it had mentioned the year in which the interest was paid. Similarly, the Bank reported that the details of TDS payments were furnished to the TDS Circle, a copy of which was enclosed. However you had not enclosed any such annuxure to your letter dated 27-01-2004.

You are threfore requested to furnish the details called for as per my letter dated 31-12-2003 on 17-05-2004 on which date your case stands posted for hearing.

Yours faithfully,



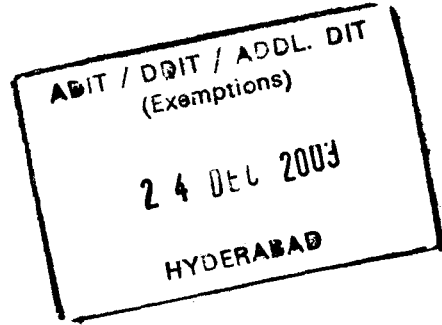
[ CH. SUNDARAN ]

Asst. Director of Incometax(Exemp)-2  
Hyderabad

*Handwritten signature and date: 10/5/04*

Date: 23.12.2003

From,  
M. C. Modi Educational Trust,  
5-4-187/3 & 4,  
III floor,  
HYDERABAD.



To,  
ADIT (Exemption) 2,  
HYDERABAD.

Sub: Petition u/s. 154 – A. Y. 2002-2003 – Our own case – PAN AAATM5488Q  
Ref: Intimation u/s 143(1) of IT Act, dated 19.12.2003 .

Sir,

We acknowledge the receipt of the above referred intimation dated 19.12.2003 for A.Y.2002-2003 along with refund order bearing No. 107228, dated 19.12.2003 for Rs.29,369/-. On verifying the intimation it is observed that credit for TDS paid in granted only for Rs.28,056/- as against Rs.36,933/- claimed by us.

Thus there is a short credit given of Rs.8,887/-. Along with the return of the income we have enclosed 2 TDS certificates in Form No. 16A for Rs.28,056/- & Rs. 8,887/-. It appears that no credit has been given for TDS certificate of Rs.8,887/- which has been deducted on interest on term deposit by Syndicate Bank. For your ready reference we are enclosing herewith the xerox copy of TDS certificate. It may be noted that the original certificate has already been enclosed with the Return of Income filed.

The above mistake of not granting credit for TDS of Rs. 8,877/- is apparent on record and we therefore request you to pass necessary modification order granting the credit of Rs.8,877/- along with interest u/s. 244A.

If you require any further details in this regard, we shall be glad to furnish the same.

Thanking you.

Yours faithfully,  
For M. C. Modi Educational Trust,

  
TRUSTEE