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29/3/97

**C.S. PARTHASARATHY, IRS**  
**Asst. Commissioner of Incometax**  
**Circle-1(5), Hyderabad**  
आयकर विभाग

आई० टी० एन० एस०-65  
I. T. N. S.-65

**INCOME-TAX DEPARTMENT**

1. निर्धारित का नाम **M.C. MODI EDUCATIONAL Trust**  
Name of assessee
2. पता **5-4-187/3 & 4, M.G. Road**  
Address **Secunderabad**
3. स्था० ले० सं०/सा० सू० र० सं० **M-27**  
P. A. N./G. I. R. No.
4. जिला/वार्ड/मकल **Circle-1(5)**  
District/Ward/Circle
5. हैतियत **Trust**  
Status
- (क) यदि हि० अ० कु० है तो क्या कर की उच्च दर लागू होती है ?  
(a) If HUF, is higher rate of tax applicable ?
- (ख) यदि कम्पनी है तो  
(b) If company, whether
- (i) देशी/अन्य  
Domestic/Others
- (ii) जनता का पर्याप्त रूप से हितबद्ध/जनता का पर्याप्त रूप से हितबद्ध नहीं  
Public substantially interested/Public not substantially interested.
- (iii) औद्योगिक/गैर औद्योगिक  
Industrial/Non-industrial
- (iv) धारा 108/धारा 108 से भिन्न  
Section 108/other than section 108
6. निर्धारण वर्ष **95-96**  
Assessment year
7. क्या निवासी/निवासी किन्तु मामूली तौर पर निवासी नहीं/अनिवासी  
Whether Resident/Resident but not Ordinarily resident/Non-resident.
8. लेखा विधि  
Method of accounting
9. पूर्व वर्ष **94-95**  
Previous year.
10. कारबार/कारबारों की प्रकृति  
Nature of Business(es).
11. सुनवाई की तारीख/तारीखें **1.12.97**  
Date(s) of hearing
12. आदेश की तारीख **15.12.97**  
Date of order
13. किस धारा तथा उपधारा के अधीन निर्धारण किया गया  
Section and sub-section under which the assessment is made.  
**143(2)**

निर्धारण आदेश

**ASSESSMENT ORDER**

The assessee trust filed its return of loss on 27th June.95 declaring a total loss of Rs. 78,481/-. This case was selected for scrutiny u/s 143(2) and a notice was issued. In response to this notice, the assessee's AR Shri Ajay Mehata appeared from time to time and furnished the information called for. This case was discussed. After verification of the furnished information the assessment is completed as under:

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Income derived from property held under trust 27,519

Less: Income applied for charitable purposes within the meaning of Sec. 11(1)(a) 1,00,000

Deficit 72,481

Total taxable income NIL

Tax thereon: NIL

(Signature)

(C.S. PARTHASARATHY) Asst. Commissioner of Incometax Circle-1(5), Hyderabad

Copy to the assessee.

18.11

18.11.21

(Signature)

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