

GOVERNMENT OF INDIA MINISTRY OF FINANCE INCOME TAX DEPARTMENT National Faceless Assessment Centre Delhi



Computation Sheet

	Ce	neel Deels	
PAN	AAATM5488Q	Assessment Year	2016-17
Name	M.C.MODI EDUCATIONAL TRUST	Address	5-4-187/3 AND 4 SOHAM MANSION ,M.G ROAD SECUNDERABAD SECUNDERABAD 500003
			,Telangana
Residential Status	Resident	Order Section	143(3) r.w.s 263
DIN & Document Number	ITBA/AST/S/117/2021 -22/1041759674(1)	Order Date	(27/03/2022))

	SI. No.		Amount as per Current Order (in Rs.)
. [P. A. A. a	HEADS OF INCOME	
	*	INCOME FROM HOUSE PROPERTY	41,91,623
	Hen ? o	INCOME FROM BUSINESS OR PROFESSION	DEPARTMENT OF THE OFFICE OFFICE OF THE OFFICE OFFIC
	3.	INCOME FROM CAPITAL GAINS	ONLATO POAD 0
Ĺ	4.	INCOME FROM OTHER SOURCES	13E2 ARATI 32,81,206
L	. 5.	VOLUNTARY CONTRIBUTIONS	บากการกรรค สักกกลัง 0
	6.	TOTAL 6=(1+2+3+4+5)	74,72,829
* T	rcesic	INCOME CHARGEABLE TO TAX AT WAR	\$600 mm (4000) 1.W.8 200
	Status	SPECIAL RATE U/S 111A, 112 ETC	0.
	379.7	LOSSES OF CURRENT YEAR TO BE	Now .
	rios ⁸ u	SET OFF AGAINST 6(TOTAL OF 2IX, 3IX AND 4IX OF SCHEDULE CYLA)	0
\vdash	9:	GROSS TOTAL INCOME	74,72,829
H	<u> </u>	AGGREGATE OF INCOME REFERRED	7-1712,020
	Si	TO IN SECTION U/S 11 AND 12	
		DERIVED DURING THE PREVIOUS	Arrested - 17 19 19 19 19 19 19 19 19 19 19 19 19 19
į		MEARTOTHE EXTENT THAT IS	The second secon
		INCLUDED IN 9 ABOVE	The second secon
[VOLUNTARY CONTRIBUTION FORMING	
		PART OF CORPUS AS PER SECTION	. 0
Ľ		11(1)(d) [(AI + BI) OF SCHEDULE VC]	

and the second of the second o	32.51,206.)
5: LVOLUNIA	
WATER AND TOTAL TOTAL	12.72.8.19
Note: The website address of the e-filing portal has been change	ed from <u>www.incometaxindiaefiling.gov.in</u> to <u>wwwometax.gov.in</u> .
WALE TO SELECT INCOME COMORDER OF THE	0

· [DEDUCTIONS	
		(i) AMOUNT APPLIED TO CHARITABLE	
	,	OR RELIGIOUS PURPOSES IN INDIA	
: :	1.0		18,00,000
		DURING THE PREVIOUS YEAR	
		REVENUE ACCOUNT	
		(ii) AMOUNT APPLIED TO CHARITABLE	
		OR RELIGIOUS PURPOSES IN INDIA	
		DURING THE PREVIOUS YEAR -	
		CAPITAL ACCOUNT [EXCLUDING	
٠.[APPLICATION FROM BORROWED	
.			
	***	FUNDS AND AMOUNT EXEMPT U/S	
٠	'	11(1A)]	
		(iii) AMOUNT APPLIED TO CHARITABLE	
		OR RELIGIOUS PURPOSES IN INDIA	(**) (**) (**) (**)
-		DURING THE PREVIOUS YEAR -	0
- 1		CAPITAL ACCOUNT (REPAYMENT OF	·
- 1	٠.		
-	·	LOAN)	
		(iv) AMOUNT DEEMED TO HAVE BEEN	
i.		-APPLIED TO CHARITABLE OR	36/m
		RELIGIOUS PURPOSES IN INDIA	
-	• •	DURING THE PREVIOUS YEAR AS PER	
1		CLAUSE (2) OF EXPLANATION TO	18,00,000
		SECTION 11(1).	
1		-iv(a) JE (IV) ABOVE APPLICABLE 18	THE NE
		-iv(a) in (iv) Above Acrelicable	
1	12.	WHETHER OPTION FORM NO. 9A HAS	A L
	•	BEEN FURNISHED TO THE ASSESSING	
-		OFFICER W	a with Mill
1		iv(b)IF YES, DATE OF FURNISHING FORM NO. 9A (DD/MM/YYYY)	As All &
1	***	FORM NO. 9A (DD/MM/YYYY)	
1	* * * *	(V) AMOUNT ACCUMULATED OR SET	
1		APART FOR APPLICATION TO	
1			
Ţ		CHARITABLE OR RELIGIOUS	
Ť.		PURPOSES TO THE EXTENT IT DOES 🔏	
		NOT EXCEED 15 PER CENT OF INCOME.	11,20,924
1		DERIVED FROM PROPERTY-HELD IN	
ŀ		TRUST/ INSTITUTION UNDER SECTION	
1		11(1)(A)/11(1)(B) [RESTRICTED TO THE	
1	.,	MAXIMUM OF 15% OF (10-11) ABOVE]	
١.			
1	, .	(vi) AMOUNT IN ADDITION TO AMOUNT	
		REFERRED TO IN (iv) ABOVE,	
		ACCUMULATED OR SET APART FOR	
1		SPECIFIED PURPOSES IF ALL THE	45,51,905
		CONDITIONS IN SECTION 11(2) AND	•
1	12:	11(5) ARE FULFILLED (FILL OUT	,
1		SCHEDULE 1)	
1	ł	(vii) AMOUNT ELIGIBLE FOR	
1	ŀ	1	0
1	::-	EXEMPTION UNDER SECTION 11(1)(C)	
1	.	(viii) TOTAL	74,72,829
		[12i+12ii+12iii+12iv+12v+12vi+12vii]	14,12,020
		ADDITIONS	
	7, ,	(i). INCOME CHARGEABLE UNDER	
1.77		SECTION 1.1(1B)	, 0
			1
3	13.	(ii) INCOME CHARGEABLE UNDER	29,51,794
	L	SECTION 11(3)	
l	·	(iii)INCOME IN RESPECT OF WHICH	0
L		EXEMPTION UNDER SECTION 1.1 IS	U
-		prijest in the second s	the second section of the sect
,	:	(vir. And the second of the se	
		TMM TELEVISION	
Ċ.		ACQUARS / TO A	
į	· . •	SPECIFICATION	and and the

	death of the rains	entagn agreen garage entre in a military of the contract of th		All the state of t
		NOT AVAILABLE BY VIRTUE OF PROVISIONS OF SECTION 13		
	14 (A. 4)	(A)BEING ANONYMOUS DONATION AT	AND THE STATE OF T	· · · · · · · · · · · · · · · · · · ·
		Diii OF SCHEDULE VC TO THE EXTENT		0.
. 4		APPLIED FOR CHARITABLE PURPOSE		
	. 4	(B)OTHER THAN (A) ABOVE		0'
		(iv)INCOME CHARGEABLE UNDER		0
		SECTION 12(2)	**************************************	The second se
. (,	The same	(v) TOTAL ADDITIONS (13i+13ii+13iii+13iv)	Market Barrier	29,51,794
	12/3/25	INCOME CHARGEABLE U/S 11(4) [AS		
	14	PER ITEM NO. E36 OF SCHEDULE BP)		49,49,724
1	15.			79,01,518
ľ		AMOUNT OF INCOME EXEMPT UNDER		
	46	ANY CLAUSE OF SECTION 10,TO THE		in the second
	16.	EXTENT THAT IS INCLUDED IN 15		
L		ABOVE		
	-	AMOUNT ELIGIBLE FOR EXEMPTION		
- [17.	- UNDER SECTION 10(21), 10(22B),		0
		(JU(23A), (JU(23B), (JU(23C)(V), (U(23C)(V),		·
. -		10(23C)(vi), 10(23C)(via)	**************************************	
	٠	INDER SECTION 10/23CV(iiiah)		0
1	18	10(23C)(iiiac), 10(23C)(iiiad), 1		0
.		10(23C)(iliae), 10(24), 10(46), 10(47)	1	0-
t		AMOUNT ELIGIBLE FOR EXEMPTION		0
	19.	I produce programme a programme of the product of the product of an extension of the product of	i in the second	0
		THOSE AT 17 AND 18 OF SECTION 10	ivente Aug	29.51.794
Γ		INCOME CHARGEABLE UNDER	- 80 H	
}	20	SECTION 11(3) READ WITH SECTION F		49,49,720
-	15.	19(21) 70	754	79.01,518
\vdash		INCOME CLAIMED/EXEMPT UNDER		
	g (SECTION 13A or 13B IN CASE OF ATAY	NEDOKIN'	A CONTRACTOR OF THE CONTRACTOR
	21:	POLITICAL PARTY of ELECTORAL		· · · · · · · · · · · · · · · · · · ·
		TRUST (FILL SCHEDULE LA OF ET)		4
Г	92	INCOME CHARGEABLE TO TAX (9-11-	•	79,01,518
L	<u>22.</u>			19,01,010
٠.		LOSSES OF CURRENT YEAR TO BE		
===	23	ESET OFF AGAINST 22 (TOTAL OF 2IX)	· · · · · · · · · · · · · · · · · · ·	0
⊢	04	SIX AND 4IX OF SCHEDULE CYLA) "		70.04.500
-	24.	GROSS TOTAL INCOME (22-23)		79,01,520
		SPECIAL RATE UNDER SECTION 111A,		
	20,0	112 ETG: INCLUDED IN 21		0.
1,57	26:	DEDUCTION U/S 10A OR 10AA	,	0
	About the contract	DEDUCTIONS UNDER CHAPTER VIA	when the same is a second	A B . A B A B A B A B A B A B A B A B A
1	·- 27.	(LIMITED TO 24 - 25)	•	.0
3.	28.	TOTAL INCOME (24-26-27)	and the second	79,01,518
	1.	INCOME WHICH IS INCLUDED IN 28		
	29.	AND CHARGEABLE TO TAX AT	. ,	0
	89	SECIAL RATE (TOTAL		•
	<u> </u>	OF OF SCHEDULE SI)	•	<u> </u>
	30,	NET AGRICULTURAL INCOME FOR		0
. 12		RATE PURPOSE AGGREGATE INCOME (28-29+30)		70.04*500
		ANONYMOUS DONATIONS TO BE		79,01,520
-	1.	The first that the street on the first the first that the first th	·	0'
. *		SET OFF AGAINST 22 CONTROL OF THE	1	0
- :	المنابط	ONUME TO STATE OF THE STATE OF		79.01,520

		<u> </u>	
`	TAXED U/S 115BBC @ 30%.		en e
	INCOME CHARGEARI E AT MAXIMUM	,	40:40:704:
ું 33	MARGINAL RATES		49,49,724
	DEEMED TOTAL INCOME U/S 115JB OR		
34	115JC		in the second second . V
3/19/35/38	## V	and the state of t	11、11年後日本語 11年時期
·	TAX PAYABLE ON DEEMED TOTAL		
35	INCOME U/S 115JB OR 115JC		·
36			0.
37		 	0
37	TOTAL TAX PAYABLE U/S 115JB OR		,
. 38,			0.
	11000 (00.00.01)		The second secon
			7 40 507
39.			7,10,537
40.			· 0
41.	TAX ON ANONYMOUS DONATIONS U/S		0
	115BBC @ 30%		
42.			14,84,917
43.			0
44.	TAX PAYABLE ON TOTAL INCOME		21,95,454
, ਹਰ ਾ	" (33140141144-43)	-03/6	House and
45.		11 SA	0
.)*+.	EDUCATION CESS INCLUDED!		· ·
46.	SECONDARY & HIGHER EDU CESS ON		65,864
	(44+45)		A STATE OF THE CONTROL OF THE CONTRO
47.	GROSS TAX LIABILITY (44+45+46)		22,61,318
7.76	GROSS/TAX PAYABLE (HIGHER OF 47	MAN	t.
48.	OR 38)	areach	<u></u> 22,61,31 <u>8</u> -
	CREDIT: US 115/44/115 ID OF THE TAX	- 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
49,	PAID IN EARLIER YEARS		9
	TAX PAYABLE AFTER CREDIT U/S - C		
59.	TAX PAYABLE AFTER CREDIT U/S CL		22,61,318
50.	(48-49) 0000	- TANKINGS	22,61,318
'40	(48-49) ODECIA TAX RELIEF	DEPARTMENT.	22,61,318
51:	TAX RELIEF RELIEF U/S 90/90A		22,61,318
'40	TAX RELIEF RELIEF U/S 90/90A RELIEF U/S 91		
51:	TAX RELIEF RELIEF U/S 90/90A		0
51. 52.	TAX RELIEF RELIEF U/S 90/90A RELIEF U/S 91		0
51. 52.	(48-49) SDECIA TAX RELIEF RELIEF U/S 90/90A RELIEF U/S 91 TOTAL RELIEF (51+52)		0
51. 52. 53.	TAX RELIEF RELIEF U/S 90/90A RELIEF U/S 91 TOTAL RELIEF (51+52) TOTAL INCOME TAX LIABILITY		0
51. 52. 53. 54:	TAX RELIEF RELIEF U/S 90/90A RELIEF U/S 91 TOTAL RELIEF (51+52) TOTAL INCOME TAX LIABILITY NET TAX LIABILITY (50-53) INTEREST PAYABLE		0
51. 52. 53. 54:	TAX RELIEF RELIEF U/S 90/90A RELIEF U/S 91 TOTAL RELIEF (51+52) TOTAL INCOME TAX LIABILITY NET TAX LIABILITY (50-53)		0 0 0 0 22,61;318
51. 52. 53. 54: 55.	(48-49) CDCCIA TAX RELIEF RELIEF U/S 90/90A RELIEF U/S 91 TOTAL RELIEF (51+52) TOTAL INCOME TAX LIABILITY NET TAX LIABILITY (50-53) INTEREST PAYABLE EOR DEFAULT IN FURNISHING THE		22,61;318 0 22,61;318
51. 52. 53. 54:	(48-49) TAX RELIEF RELIEF U/S 90/90A RELIEF U/S 91 TOTAL RELIEF (51+52) TOTAL INCOME TAX LIABILITY NET TAX LIABILITY (50-53) INTEREST PAYABLE EOR DEFAULT IN FURNISHING THE RETURN (SECTION 234A) FOR DEFAULT IN PAYMENT OF		0 0 0 0 22,61;318
51. 52. 53. 54. 54. 55. 55.	TAX RELIEF RELIEF U/S 90/90A RELIEF U/S 91 TOTAL RELIEF (51+52) TOTAL INCOME TAX LIABILITY NET TAX LIABILITY (50-53) INTEREST PAYABLE EOR DEFAULT IN FURNISHING THE RETURN (SECTION 234A) FOR DEFAULT IN PAYMENT OF ADVANCE PAYMENT (SECTION 234 B)		0 0 0 0 22,61,318 0 0 5,13,381
51. 52. 53. 54. 55.	(48-49) TAX RELIEF RELIEF U/S 90/90A RELIEF U/S 91 TOTAL RELIEF (51+52) TOTAL INCOME TAX LIABILITY NET TAX LIABILITY (50-53) INTEREST PAYABLE EOR DEFAULT IN FURNISHING THE RETURN (SECTION 234A) FOR DEFAULT IN PAYMENT OF		22,61;318 0 22,61;318
51. 52. 53. 54. 54. 55. 55.	TAX RELIEF RELIEF U/S 90/90A RELIEF U/S 91 TOTAL RELIEF (51+52) TOTAL INCOME TAX LIABILITY NET TAX LIABILITY (50-53) INTEREST PAYABLE EOR DEFAULTIN FURNISHING THE RETURN (SECTION 234A) FOR DEFAULT IN PAYMENT OF ADVANCE PAYMENT (SECTION 234 B) EOR DEFERMENT OF ADVANCE TAX		0 0 0 0 22,61,318 0 0 5,13,381
51. 52. 53. 54. 55. 55. 56. 57.	TAX RELIEF RELIEF U/S 90/90A RELIEF U/S 91 TOTAL RELIEF (51+52) TOTAL INCOME TAX LIABILITY NET TAX LIABILITY (50-53) INTEREST PAYABLE EOR, DEFAULT IN, FURNISHING THE RETURN (SECTION 234A) FOR DEFAULT IN PAYMENT OF ADVANCE PAYMENT (SECTION 234 B) FOR DEFERMENT OF ADVANCE TAX (SECTION 234C)		22,61;318 0 22,61;318 0 5,13,381 22,61,967
51. 52. 53. 54. 55. 55. 56.	TAX RELIEF RELIEF U/S 90/90A RELIEF U/S 91 TOTAL RELIEF (51+52) TOTAL INCOME TAX LIABILITY NET TAX LIABILITY (50-53) INTEREST PAYABLE EOR DEFAULT IN FURNISHING THE RETURN (SECTION 234A) FOR DEFAULT IN PAYMENT OF ADVANCE PAYMENT (SECTION 234 B) EOR DEFERMENT OF ADVANCE TAX (SECTION 234C) INTEREST U/S 234D		22,61;318
51. 52. 53. 54. 45. 55. 56. 57., 58.	TAX RELIEF RELIEF U/S 90/90A RELIEF U/S 91 TOTAL RELIEF (51+52) TOTAL INCOME TAX LIABILITY NET TAX LIABILITY (50-53) INTEREST PAYABLE EOR DEFAULT IN FURNISHING THE RETURN (SECTION 234A) FOR DEFAULT IN PAYMENT OF ADVANCE PAYMENT (SECTION 234 B) EOR DEFERMENT OF ADVANCE TAX (SECTION 234C) INTEREST U/S 234D TOTAL INTEREST PAYABLE 59=(55+56+57+58)		0 22,61;318 0 22,61;318 0 5,13,381 22,61,967 0 -5,14,348
51. 52. 53. 54: 45: 55. 56. 57.	TAX RELIEF RELIEF U/S 90/90A RELIEF U/S 91 TOTAL RELIEF (51+52) TOTAL INCOME TAX LIABILITY NET TAX LIABILITY (50-53) INTEREST PAYABLE EOR DEFAULT IN FURNISHING THE RETURN (SECTION 234A) FOR DEFAULT IN PAYMENT OF ADVANCE PAYMENT (SECTION 234 B) FOR DEFERMENT OF ADVANCE TAX (SECTION 234C) INTEREST U/S 234D TOTAL INTEREST PAYABLE 59=(55+56+57+58) AGGREGATE INCOMETAX LIABILITY		0 22,61;318 22,61;318 0 5,13,381 22,61,967 0
51. 52. 53. 54. 45. 55. 56. 57. 58.	TAX RELIEF RELIEF U/S 90/90A RELIEF U/S 91 TOTAL RELIEF (51+52) TOTAL INCOME TAX LIABILITY NET TAX LIABILITY (50-53) INTEREST PAYABLE EOR DEFAULT IN FURNISHING THE RETURN (SECTION 234A) FOR DEFAULT IN PAYMENT OF ADVANCE PAYMENT (SECTION 234 B) FOR DEFERMENT OF ADVANCE TAX (SECTION 234C) INTEREST U/S 234D TOTAL INTEREST PAYABLE 59=(55+56+57+58) AGGREGATE INCOMETAX LIABILITY 60=(54+59)		0 22,61;318 0 22,61;318 0 5,13,381 22,61,967 0 -5,14,348
51. 52. 53. 54. 45. 45. 56. 57. 58. 59.	TAX RELIEF TAX RELIEF RELIEF U/S 90/90A RELIEF U/S 91 TOTAL RELIEF (51+52) TOTAL INCOME TAX LIABILITY NET TAX LIABILITY (50-53) INTEREST PAYABLE EOR DEFAULT IN FURNISHING THE RETURN (SECTION 234A) FOR DEFAULT IN PAYMENT OF ADVANCE PAYMENT (SECTION 234 B) FOR DEFERMENT OF ADVANCE TAX (SECTION 234C) INTEREST U/S 234D TOTAL INTEREST PAYABLE 59=(55+56+57+58) AGGREGATE INCOMETAX LIABILITY 60=(54+59) PRE-PAID TAXES		22,61;318 22,61;318 0 5,13,381 22,61,967 0 -5,14,348- 27,75,666
51. 52. 53. 54. 45. 55. 56. 57., 58. 59. 60.	TAX RELIEF RELIEF U/S 90/90A RELIEF U/S 91 TOTAL RELIEF (51+52) TOTAL INCOME TAX LIABILITY NET TAX LIABILITY (50-53) INTEREST PAYABLE EOR DEFAULT IN FURNISHING THE RETURN (SECTION 234A) FOR DEFENDENT (SECTION 234 B) FOR DEFERMENT OF ADVANCE TAX (SECTION 234C) INTEREST U/S 234D TOTAL INTEREST PAYABLE 59=(55+56+57+58) AGGREGATE INCOMETAX LIABILITY 60=(54+59) PRE-PAID TAXES TDS		0 22,61;318 0 22,61;318 0 5,13,381 22,61,967 0 -5,14,348
51. 52. 53. 54. 45. 55. 56. 57. 58. 59. 60.	TAX RELIEF RELIEF U/S 90/90A RELIEF U/S 91 TOTAL RELIEF (51+52) TOTAL INCOME TAX LIABILITY NET TAX LIABILITY (50-53) INTEREST PAYABLE EOR DEFAULT IN FURNISHING THE RETURN (SECTION 234A) FOR DEFENDENT (SECTION 234 B) EOR DEFERMENT OF ADVANCE TAX (SECTION 234C) INTEREST U/S 234D TOTAL INTEREST PAYABLE 59=(55+56+57+58) AGGREGATE INCOMETAX LIABILITY 60=(54+59) PRE-PAID TAXES TDS TCS::		0 22,61;318 0 22,61;318 0 5,13,381 22,61,967 0 -5,14,348 27,75,666 7,05,591
51. 52. 53. 54. 45. 55. 56. 57. 58. 59. 60. 61. 62. 63.	TAX RELIEF RELIEF U/S 90/90A RELIEF U/S 91 TOTAL RELIEF (51+52) TOTAL INCOME TAX LIABILITY NET TAX LIABILITY (50-53) INTEREST PAYABLE EQR DEFAULT IN FURNISHING THE RETURN (SECTION 234A) FOR DEFAULT IN PAYMENT OF ADVANCE PAYMENT (SECTION 234 B) FOR DEFERMENT OF ADVANCE TAX (SECTION 234C) INTEREST U/S 234D TOTAL INTEREST PAYABLE 59=(55+56+57+58) AGGREGATE INCOMETAX LIABILITY 60=(54+59) PRE-PAID TAXES TDS TCS TCS ADVANCE TAX		0 22,61;318 0 22,61;318 0 25,13,381 22,61,967 0 -5,14,348 27,75,666 7,05,591 0
51. 52. 53. 54. 45. 55. 56. 57. 58. 59. 60. 61. 62. 63. 64.	TAX RELIEF RELIEF U/S 90/90A RELIEF U/S 91 TOTAL RELIEF (51+52) TOTAL INCOME TAX LIABILITY NET TAX LIABILITY (50-53) INTEREST PAYABLE EOR DEFAULT IN FURNISHING THE RETURN (SECTION 234A) FOR DEFAULT IN PAYMENT OF ADVANCE PAYMENT (SECTION 234 B) FOR DEFERMENT OF ADVANCE TAX (SECTION 234C) INTEREST U/S 234D TOTAL INTEREST PAYABLE 59=(55+56+57+58) AGGREGATE INCOMETAX LIABILITY 60=(54+59) PRE-PAID TAXES TDS TCS ADVANCE TAX SELF ASSESSMENT TAX		22,61;318 22,61;318 0 5,13,381 22,61,967 0 -5,14,348- 27,75,666 7,05,591 0 29,330
51. 52. 53. 54. 55. 56. 57. 58. 59. 60. 61. 62. 63. 64.	TAX RELIEF TAX RELIEF RELIEF U/S 90/90A RELIEF U/S 91 TOTAL RELIEF (51+52) TOTAL INCOME TAX LIABILITY NET TAX LIABILITY (50-53) INTEREST PAYABLE EOR DEFAULT IN FURNISHING THE RETURN (SECTION 234A) FOR DEFAULT IN PAYMENT OF ADVANCE PAYMENT (SECTION 234 B) FOR DEFERMENT OF ADVANCE TAX (SECTION 234C) INTEREST U/S 234D TOTAL INTEREST PAYABLE 59=(55+56+57+58) AGGREGATE INCOMETAX LIABILITY 60=(54+59) PRE-PAID TAXES TDS TCS ADVANCE TAX SELF ASSESSMENT TAX		0 22,61,318 0 22,61,318 0 5,13,381 22,61,967 0 -5,14,348- 27,75,666 7,05,591 0 0 29,330 22,64,318
51. 52. 53. 54: 45. 55. 56. 57. 58. 59. 60. 61. 62. 63. 64. 54.	TAX RELIEF TAX RELIEF RELIEF U/S 90/90A RELIEF U/S 91 TOTAL RELIEF (51+52) TOTAL INCOME TAX LIABILITY NET TAX LIABILITY (50-53) INTEREST PAYABLE EOR DEFAULT IN FURNISHING THE RETURN (SECTION 234A) FOR DEFERMENT OF ADVANCE TAX (SECTION 234C) INTEREST U/S 234D TOTAL INTEREST PAYABLE 59=(55+56+57+58) AGGREGATE INCOMETAX LIABILITY 60=(54+59) PRE-PAID TAXES TDS TCS ADVANCE TAX SELF ASSESSMENT TAX NET TAX INTEREST PAYABLE		22,61;318 22,61;318 0 5,13,381 22,61,967 0 -5,14,348- 27,75,666 7,05,591 0 29,330
51. 52. 53. 54. 55. 56. 57. 58. 59. 60. 61. 62. 63. 64.	TAX RELIEF TAX RELIEF RELIEF U/S 90/90A RELIEF U/S 91 TOTAL RELIEF (51+52) TOTAL INCOME TAX LIABILITY NET TAX LIABILITY (50-53) INTEREST PAYABLE EOR DEFAULT IN FURNISHING THE RETURN (SECTION 234A) FOR DEFAULT IN PAYMENT OF ADVANCE PAYMENT (SECTION 234 B) FOR DEFERMENT OF ADVANCE TAX (SECTION 234C) INTEREST U/S 234D TOTAL INTEREST PAYABLE 59=(55+56+57+58) AGGREGATE INCOMETAX LIABILITY 60=(54+59) PRE-PAID TAXES TDS TCS ADVANCE TAX SELF ASSESSMENT TAX		0 22,61,318 0 22,61,318 0 5,13,381 22,61,967 0 -5,14,348- 27,75,666 7,05,591 0 0 29,330 22,64,318

٠.	Anna Carlotte	And the state of t		The state of the state of the state of
	65.	REGULAR TAX PAID		45-45 2,13,000
	66.	TOTAL TAX PAID		9,47,921
	90,	66=(61+62+63+64+65)		~ ~! \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
٠.		TAX PAYABLE/REFUND		- 100 to
	67	AMOUNT PAYABLE/REFUND AMOUNT		18,27,745
	67.	67=(60-66)		A STATE OF THE PROPERTY OF THE
	68.	INTEREST U/S 244A ON CURRENT		0
	,	AMOUNT		
	69.			
		TOTAL AMOUNT PAYABLE/ REFUND		18,27,745
	70.		•	10,21,140
ď	et .	70= (67+68+69) REFUND ALREADY ISSUED (incl. interest		_
	71.	u/s 244A and interest u/s 244A(1A) if any)		0
		BALANCE AMOUNT		1775年,1875年李嘉镇楼
٠,		PAYABLE/REFUNDABLE	·	
		(incl. provisional Interest u/s 244A till		18,27,745
	72.	current order and interest u/s 244A(1A) - if		10,27,740
1	65	any) prose to see to	e de la companya de l	2.13,000
i	65.	72 = (70-71)		
Ī	73.			9,47,920
Į	74.	AMOUNT PAYABLE/REFUNDABLE		18,27,745
	(1) (1 the)	74=(72+73)		
	75	DEMAND IDENTIFICATION NO AGAINST	202120	18.27.745 1637004710240T
1	75.	ORIGINAL DEMAND		
i	ξ ₂ (),	V.A.	2355A U.L.	U {

Yours faithfully, Additional / Joint / Deputy / Assistant Commissioner of Income Tax/
Income Tax/ Officer,
National Faceless Assessment Centre,
Delhi AMGUNT 74

ORIGINAL 188

An case of refund, Refund Intimated cum Adjustment sheet will be issued subsequently and separate communication and the second subsequently and

Yours faithfully
Additionally Joint: Depute or supplementations of lace as Tay/
Income-tax Officer.

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GOVERNMENT OF INDIA MINISTRY OF FINANCE INCOME TAX DEPARTMENT National Faceless Assessment Centre Delhi



PAN	AAATM5488Q
Name of the assessee	M.C.MODI EDUCATIONAL TRUST
Address of the assessee	5-4-187/3 AND 4 SOHAM MANSION, M.G
	ROAD SECUNDERABAD, SECUNDERABAD
NV · · · · · · · · · · · · · · · · · · ·	500003) Telangana,
Assessment Year)2016 - 17[]
Status (William 1997)	TRUST//
Residential Status	Resident
Date of service of Notice under section 143(2)	As per Order Sheet
of the Income-tax Act	
	430/09/2021,04/02/2022
142(1) of the Income-tax/Act	
Order passed under section	_143(3) nw.s 263 read with section 144B of
The second of th	the income-tax Act
	×27/03/2022
DIN	ITBA/AST/S/143(3)/2021-22/1041759586(1)
	Name of the assessee Address of the assessee Assessment Year Status Residential Status Date of service of Notice under section (143(2)) of the Income-tax Act Date(s) of issue of Notice(s) under section (142(1)) of the Income-tax Act Order passed under section Date of Order

ASSESSMENT ORDER

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A 1 187/3 AND 4 SOHAM MANSION MIG

The assessee filed its return of income for the assessment year 2016-17 on 03/07/2017 declaring total income of Rs. NIL after claiming exemption under section 11 of the Income Tax Act 1961. Subsequently, the case was selected for complete scrutiny through CASS. During the course of assessment proceedings it was seen that the assessee is not having Registration u/s 12A of Income-tax Act 1961 and not carrying out charitable activities for which it was formed. Therefore, surplus of income over expenditure amounting to Rs. 49,49,724/-, was brought to tax by denying exemption u/s 11 of the Income Tax Act, 1961. The assessment order was passed u/s 143(3) on 18/12/2018 at assessed income of Rs. 49,49,724/-.

2. Afterwards, on verification of the assessment record, it was noticed that the assessee had accumulated an amount of Rs. 29,51,794/- u/s 11(2) in the F.Y. 2009-10 but could not be utilized within time provided. Thus the same needed to be taxed during the A.Y. 2016-17. While completing the scrutiny assessment u/s 143(3), the

Note:- The website address of the e-filing portal has been changed from www.incometaxindiaefiling.gov.in to www.incometax.gov.in.

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of assistence in proceedings it was seen

AO has not considered this aspect. Hence, the order passed by the AO was erroneous in so far as it is prejudicial to the interest of revenue, as it did not address the issue of bringing to tax the unutilized accumulations of F.Y. 2009-10.

As per section 11(3) of the Act, provides that where the income accumulated or set apart is not utilized for the purpose for which it is so accumulated or set apart during the period mentioned in clause (a) of section 11(2), it shall be deemed to be the income of the person of the previous year immediately following the expiry of the aforesaid period.

For the failure on part of the AO in not making the above, the assessment made by the AO vide order u/s 143(3) of the Act dated. 18.12.2018 for the A Y 2016-17, in this case, is thus erroneous, in so far as it is prejudicial to the interest of revenue.

Therefore, on these issues the concerned Pr\CIT in his order u/s 263 of the I.T.Act 1961 dated 30/03/2021 found the order of the Assessing Officer passed u/s 143(3) on 18.12.2018 as erroneous and is prejudicial to the interest of the revenue. Accordingly the said assessment order had been set aside by him with a direction to the Assessing Officer to examine the issues mentioned supra and to redo the assessment, after verification of the issues, in accordance with law 11(2), it shall be

- 3. Accordingly, notice u/s 142(1) of the Act-was issued to the assessee calling for detailed particulars by mentioning the above cited issue. In response, the assessee has uploaded its response along with supporting documents.
- 4. In its response the assessee has stated that appeal has been filed against the order u/s 263 dated 31.03.2021 before the Hon'ble ITAT vide ITA No. 207/H/2021 for the A.Y. 2016-17 and hence, requested to keep the present proceedings on hold till the appeal is decided by the Hon'ble ITAT.
- 5. Ond verification of ITAT judicial information portal it is seen that happeal of the assessee vide ITA No. 207/H/2021 for the A.Y. 2016-17 has been dismissed by Hon'ble ITAT at the time of hearing, the assessee has placed on record an application dated 04.03.2022 requesting for the permission to withdraw its appeal show been dismissed.
- 4. In its recommendation of the assessee filed before Hon'ble ITAT rice ITA No. 207/H/2021 for 6. Since, appeal of the assessee filed before Hon'ble ITAT filed against the order u/s

263 dated 31.03.2021 has been dismissed vide its order dated 08.03.2022, the assessment is being completed on the basis of information available on record and the details & documents uploaded by the assessee. On examination of information available on records it is seen that the application for registration u/s.12A was rejected by the CIT(Exemptions) vide communication in F.No.CIT(E)/Hyd/68(02)/12A/2017-18, dated 27.08.2018. The assessee had accumulated and set aside an amount of Rs. 29,51,794/- during the F.Y. 2009-10 but not utilized the said fund. The same had not been offered as income during the year under consideration. As the fund was not utilized, the same amount of Rs. 29,51,794/- is being treated as income for this year and added to the income of the assessee.

Addition 29,51,794/-

Rs.

assess Renalty proceedings (v/s. 271(1)(c) of the Income Tax Act of 1961 is initiated separately for furnishing in-accurate particulars of income of Rs. 29,51,794/nformation

7. Hence, considering the above facts, and in pursuant to concerned Pr. CIT's A order u/s 263 of the I. Act 1961 dated 30/03/2021 the income of the Cassessee is calculated as below:

accumulated as below:

accumulated as below:

accumulated as income during the year

Assessed Total Income as per order u/s 143(3) dated 18/12/2018 the income of the Rs. 49,49,724

Add: Unutilized accumulation of fund as discussed in Para 6 Addition Rs. 29,51,794

Rs

same amount of Rs:

Revised Total income Chino Income Lax Act, 1961 is initiated

Rs. 79,01,518

Rounded off

of a pursuant to concerned Pr. CIT's , order

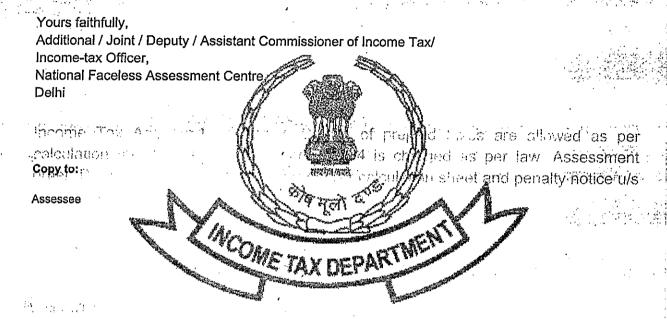
Rs.79,01,520

7. Hence.

8. In this context, in response to final show cause notice issued on 24/03/2022 along with copy of draft assessment order, draft computation sheet and draft demand notice, the assessee has uploaded its reply on 26/03/2022. In its submission the assessee has requested not to initiate penalty proceedings. The submission of the assessee is considered but could not be found to be acceptable because of the reason that penalty proceedings and assessment proceedings are separate one.

This order is being passed u/s. 143(3)/263 read with section 144B of the

Income Tax Act, 1961 as above. Credits of prepaid taxes are allowed as per calculation sheet. Interest under section 234 is charged as per law. Assessment order, Demand Notice, system generated tax calculation sheet and penalty notice u/s 271(1)(c) are issued to the assessee.



Yours faithfully, Additional / Joint / Deputy / Assistant Commissioner of Income Tax/ Income-tax Officer, National Faceless Assessment Centre, Delhi

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GOVERNMENT OF INDIA MINISTRY OF FINANCE INCOME TAX DEPARTMENT National Faceless Assessment Centre Delhi



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To.

M.C.MODI. EDUCATIONAL TRUST 5-4-187/3 AND 4 SOHAM MANSION,M.G ROAD SECUNDERABAD SECUNDERABAD 500003,Telangana

PAN: Date: Status: DIN & Notice No: ITBA/AST/S/156/2021- 22/1041759663(1)

Subject: Notice of demand under section 156 of the Income-Tax Act, 1961

- 1. This is to give you notice that for the assessment year 2016-17 a sum of Rs. 18,27,745, details of which are given on the reverse, has been determined to be payable by you.
- 2. The amount should be paid to the Manager authorised bank/State Bank of India within 30 days of the service of this notice. A challan is enclosed for the purpose of Payment.
- 3. If you do not pay the amount within the period specified above, you shall be liable to pay simple interest at one per cent for every month or part of amount from the date commencing after the end of the period aforesaid in accordance with section 220(2).
- 4. If you do not pay the amount of the tax within the period specified above, penalty (which may be as much as the amount of tax in arrear) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with section 221.
- 5. If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with sections 222 to 227, 229 and 232 of the income-tax Act, 1961.
- 6. If you intend to appeal against the assessment, you may present an appeal under Part A of Chapter XX of the Income-tax Act, 1961, to the NATIONAL FACELESS APPEAL CENTRE (NFAC) within thirty days of the receipt of this notice, in Form No. 35, duly stamped and verified as laid down in that form.

Yours faithfully,
Additional / Joint / Deputy / Assistant Commissioner of Income Tax/
Income-tax Officer,
National Faceless Assessment Centre,
Delhi State Commissioner of Income Tax/
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GOVERNMENT OF INDIA MINISTRY OF FINANCE INCOME TAX DEPARTMENT National Faceless Assessment Centre Delhi



To,

M.C.MODI EDUCATIONAL TRUST 5-4-187/3 AND 4 SOHAM MANSION, M.G ROAD SECUNDERABAD SECUNDERABAD 500003, Telangana

PAN: Assessment Year: Date : DIN : ITBA/PNL/S/271(1)(c)/2021-22/1041759685(1)

Notice for Penalty under section 274 read with section 271(1)(c) of the Income-tax Act, 1961

Ms/Mr/M/s,

1. In the course of e-Assessment proceedings for the assessment year 2016-17, it appears that you have furnished inaccurate particulars of such income.

2. You are required to show cause as to why an order imposing penalty u/s 271(1)(c) of the income-tax Act,1961 should not be passed.

3s:You are required to submit your reply online electronically in 'e-Proceeding' facility through your account in e-filing website (www.incometax.gov.in) by the mighight (23:59 hours) of 10/05/2022.

4. In case reply is not submitted, the order shall be passed without the benefit of your explanation.

Additional Remarks:

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□ 9.4/PAIL/3/271(1)(c)/2021-□ 24/1041759685(1).□ . -

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Additional / Joint / Deputy / Assistant Commissioner of Income Tax Income-tax Officer,

National Faceless Assessment Centre, Delhi

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Signature Not Verified Digitally signed by vishesh Prakash Date: 2022.03.27 19:01:15 IST