Acknowledgement Receipt of Income Tax Forms
(Other Than Income Tax Return)

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Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number	Date of e-Filing
932220460240123	24-Jan-2023

Name	:	MODI HOUSING PRIVATE LIMITED
PAN/TAN	:	AADCM5906D
Address	:	5-4-187/3&4 III FLOOR,SOHAM MANSION,Secunderabad,MG Road S.O,HYDERABAD,Telangana,INDIA,500003
Form No.	:	Form 35
Form Description	:	Appeal to the Commissioner of Income-tax (Appeals)
Assessment Year	:	2021-22
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	DIR
Verified By	:	ABMPM6725H

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FORM NO. 35 [See rule 45]

Appeal to the Commissioner of Income-tax (Appeals)

Acknowledgement Number -932220460240123

e-Filing Anywhere Anytime
Income Tax Department, Government of India

Personal Information :	
Name of Entity	MODI HOUSING PRIVATE LIMITED
PAN	AADCM5906D
TAN	-
Address	5-4-187/3&4 III FLOOR, SOHAM MANSIONSecunderabad, MG Road S.O, HYDERABAD, Telangana, INDIA, 500003
Mobile No.	9550472836
STD code	
Landline No.	
Email Address	hr@modiproperties.com
Whether notices/communication may be sent on email?	No

Order against which Appeal is filed :		
1.	Assessment year in connection with which the appeal is preferred/ Enter financial year in case appeal is filed against an order where assessment year is not relevant	
	Year Type	Assessment Year
	Assessment Year/Financial Year	2021-22
	From (A.Y)	-
	To (A.Y)	-
	Date of search	-
2.	Details of the order appealed against	
	a. Section and sub-section of the Income-tax Act,1961	154

b.	Date of Order	10-Jan-2023
c.	Date of service of Order/Notice of Demand	10-Jan-2023
3.	Income-tax Authority passing the order appealed against	APR-W-(55)(92)

Pending Appeal :

4.	Whether an appeal in relation to any other assessment year/ financial year is pending in the case of the appellant with any Commissioner (Appeals)	No

Sl. No.	Income-tax Authority passing the order appealed against	Commissioner with whom the appeal is pending	Appeal Number	Date of filing of appeal	Assessment year/ financial year in connection with which the appeal has been preferred	Section and Sub-section of the Income-tax Act, 1961, under which the order appealed against has been passed	Date of Such Order
				No Records Added			

Appeal Details :

5.	Section and sub-section of the Income-tax Act,1961 under which the appeal is preferred	246A
6.	If appeal relates to any assessment	Yes
(a)	Amount of Income Assessed (in Rs.)	₹ 6,79,23,400
(b)	Total Addition to Income (in Rs.)	₹ 0
(c)	In case of Loss, total disallowance of Loss in assessment (in Rs.)	₹ 0
(d)	Amount of Addition/Disallowance of Loss disputed in Appeal (in Rs.)	₹ 0
(e)	Amount of Disputed Demand (in Rs.) - Enter Nil in case of Loss	₹ 71,79,680
	If appeal relates to penalty:	No
(a)	Amount of penalty as per Order (in Rs.)	-
(b)	Amount of penalty disputed in Appeal (in Rs.)	-

Details of Taxes paid :		
8.	Where a return has been filed by the appellant for the assessment year in connection with which the appeal is filed, whether tax due on income returned has been paid in full	Yes
8.1.	If reply to 8 is Yes, then enter details of return and taxes paid	
	(a) Acknowledgement number	156269790100222
	(b) Date of filing	10-Jan-2023
	(c) Total tax paid	₹ 1,70,94,962
9.	Where no return has been filed by the appellant for the assessment year, whether an amount equal to the amount of advance tax as per section 249(4)(b) of the Income-tax Act, 1961 has been paid	No
9.1.	If reply to 9 is Yes, then enter details	

Sl. No.	BSR Code	Date of payment	Challan Serial Number	Amount
		No Records Added		

Total	
	-

10.	If the appeal relates to any tax deductible under section 195 of the Income-tax Act, 1961 and borne by the deductor, details of tax deposited under section 195(1)	Not Applicable

Sl. No.	BSR Code	Date of payment	Challan Serial Number	Amount
		No Records Added		

Total	
	-

atement of facts, Grounds of Appeal and additional evidence :

. Statement of Facts

Facts of the case in brief (not exceeding 1000 words)	1.The appellant is a Private Limited Company engaged in the business of construction and development of residential housing projects. The appellant has filed its return of income electronically for AY 2021-22 on

10/02/2022 admitting an income of Rs 6,79,23,400/-

2.While filing the return of income for such AY 2021-22, the company had availed the benefit of concessional corporate tax regime introduced under section 115BAA of the Income tax Act,1961. The Company has filed Form 10-IC along with the return of income. Due to technical reasons the Form 10-IC is not reflecting on the income tax portal.

3.The return was processed u/s 143(1) on 13/11/2022 vide DIN CPC/2122/A6/290555290 assessing an income of Rs 6,79,23,400 and determining a demand of Rs 69,97,780. The return is processed determining the total income and tax liability of the company without granting the benefit of the new corporate tax regime as envisaged under section 115BAA of the Act thereby resulting in the said demand.

4.Though the appellant had filed Form 10-IC before filing the ITR the same is not reflecting in IT Portal. The auditor of the appellant CA Ajay Mehta was not keeping good health for last few months and has reached heavenly adobe on 10/12/22. Due to his ill health lately and his ultimate demise the appellant company is not in a possession of proofs of filing of Form 10-IC.

5.The appellant had filed a request electronically for rectification on 29/11/2022 vide request no 825482160291122. The rectification request was processed and order u/s 154 was issued on 10/01/2023 and the demand was revised to Rs 71,79,680.

6.Assuming but not admitting, that the company has failed to submit Form 10-IC electronically before filing the return for AY 2021-22. The appellant has made an application for condonation of delay in filing Form 10 IC under Section 119(2)(b) of IT Act,1961 to The Chairman, Central Board of Direct Taxes on 18/01/2023.The

	said application is pending for approval as on the date of filing this appeal. 7.The appellant company will be put to undue hardship if the benefit of section 115BAA is denied merely on account of non-compliance with some procedural requirement which the appellant genuinely believes to have complied with. 8.The appellant hereby is praying for setting aside the procedural non-compliance and allowing the benefit of option availed u/s 115BAA.

List of documentary evidence relied upon

Sl. No.	Document Name	Description	Documentary Evidence
1	Computation of Income	Containing details of computation of income	-
2	Rectification Order U/s 154	Order passed by CPC	-

12.	Whether any documentary evidence other than the evidence produced during the course of proceedings before the Income-tax Authority has been filed in terms of Rule 46A	No
12.1.	If reply to 12 is Yes, furnish the list of such documentary evidence	

Sl. No.	Document Name	Description	Documentary Evidence
1	Computation of Income	Details containing computation of Total Income	-
	Order u/s 154	Rectification Order u/s 154	-

3. Grounds of Appeal (each ground not exceeding 100 words)

No.	Relevant section (s) of IT/ Act	Issue	Ground of Appeal
	General	General	1.The order passed by the CPC, Income tax department, in so far as it

Sl. No.	Relevant section (s) of IT/ Act	Issue	Ground of Appeal
			is prejudicial to the Interest of the appellant, is against law, weight of evidence and probability of case.
2	115BAA	CPC, Income tax department has erred in not allowing the benefit of option availed u/s 115BAA	The CPC, Income tax department has erred in not allowing the benefit of option availed u/s 115BAA due procedural non-compliance and thereby resulting in tax demand of Rs 71,79,680 and therefore it is bad in law.
3	General	General	For the above grounds and such other ground(s) that may be urged at the time of hearing, the appellant prays that the appeal be allowed

Appeal filing details :

14.	Whether there is delay in filing appeal	No
15.	*If reply to 14 is Yes, enter the grounds for condonation of delay* (not exceeding 500 words)	
16.	Details of Appeal Fees Paid	

Sl. No.	BSR Code	Date of payment	Challan Serial Number	Amount
	0180005	21-Jan-2023	01613	1000

7.	Address to which notices may be sent to the appellant	5-4-187/3&4 III FLOOR, SOHAM MANSION, Secunderabad, MG Road S.O, HYDERABAD, Telangana, India - 500003

SOHAM SATISH MODI the appellant, do hereby declare that what is stated above is true to the best of my formation and belief. It is also certified that no additional evidence other than the evidence stated in row 2.1 above has been filed.

gnation:

ldress: 183.83.133.24

Date: 24-Jan-2023

Place: Hyderabad

Acknowledgement Number - 932220460240123

INCOME TAX DEPARTMENT

Challan Receipt

e-Filing Anywhere Anytime
Income Tax Department, Government of India

ITNS No. : 280

PAN	: AADCM5906D
Name	: MODI HOUSING PRIVATE LIMITED
Assessment Year	: 2021-22
Financial Year	: 2020-21
Major Head	: Corporation Tax (0020)
Minor Head	: Self-Assessment Tax (300)
Amount (in Rs.)	: ₹ 1,000
Amount (in words)	: Rupees One Thousand Only
CIN	: 23012100026418KKBK
Payment Gateway	: Kotak Mahindra Bank
Mode of Payment	: Credit Card
Bank Name/Card Type	: VISA
Bank Reference Number	: XAX60967918916
Date of Deposit	: 21-Jan-2023

BSR code : 0180005 Challan No : 01613 Tender Date : 21/01/2023

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