# Rectification order
# (u/s 154 of the IT Act, 1961)

आयकर केन्द्र
CENTRALIZED PROCESSING CENTER
INCOME TAX DEPARTMENT

Name : MODI HOUSING PRIVATE LIMITED
Address : 5-4-187/3 AND 4,3RD FLOOR SOHAM MANSION, M.G.ROAD RANIGUNJ, SECUNDERABAD Telangana 500003 INDIA
Ph : 91-9121282860

नाम: मोदी हाउझींग प्राईवेट लिमिटेड
पता: 5-4-187/3 एण्द 4,3र्द फ़लोर सोहम मॅन्शन, एम.जी.रोड रानीगंज, सिकन्दराबाद तेलंगना 500003 इंडिया
फ़ोन: 91-9121282860

PAN : AADCM5906D | AY : 2021-22 | Ack. No. : 825482160291122 | DIN : CPC/2122/U6/318133470

## You have a Demand for A.Y. 2021-22

| Amount of Demand : | ₹ 71,79,680 | Demand Reference No : | 2022202137145661996C |
|---|---|---|---|

| ITR Form Type | Due Date | Extended Due Date | Date of Filing |
|---|---|---|---|
| ITR6 | 31/10/2021 | 15/03/2022 | 29/11/2022 |
| **Status** | **Residential status** | | |
| Private company | Resident | | |

### Details of this order

| Order u/s | Order Date |
|---|---|
| 154 of the IT Act 1961 | 10/01/2023 |

### Details of the previous order sought to be rectified

| Order u/s | DIN | DRN / RSN | Date of order |
|---|---|---|---|
| 143(1) | CPC/2122/A6/290555290 | 2022202137133975171C | 13/11/2022 |

The above return was processed u/s 143(1) vide DIN CPC/2122/A6/290555290 dated 13/11/2022. The assessee vide rectification request No 825482160291122 dated 29/11/2022 has stated that there is a mistake(s) in the said intimation u/s 143(1) which was apparent from record within the meaning of Section 154 of Income Tax Act, 1961. The details of the mistake(s) as per the assessee is as under:

| Particulars of mistake(s) |
|---|
| Reprocess |

The assessee's request has been examined and the said intimation u/s 143(1) stands rectified as under:

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## SUMMARY

| Sl.No. | Particulars | Reporting Heads | Amount in ₹ As provided by Taxpayer | As Computed in order u/s 154 |
|---|---|---|---|---|
| 01 | Taxation option | Opted for 115BAA | Yes | No |
| 02 | Income Details | Total Income | 6,79,23,400 | 6,79,23,400 |
| 03 | Tax Details | Tax Liability after relief | 1,70,94,962 | 2,26,75,547 |
| 04 | Interest and Fee Payable | Total Interest And Fee ( 234A, 234B, 234C & 234F ) | 27,08,964 | 47,20,788 |
| 05 | Pre-paid Taxes | Total Taxes Paid ( Advance Tax, TDS, TCS, Self Assessment Tax ) | 2,02,16,655 | 2,02,16,655 |
| 06 | Tax Payable | Net Amount Payable Click Here to E-PAY TAX | 0 | 71,79,680 |

Signature Not Verified
Digitally signed by NAGAMANICKAM SAYIRAJ
Reason: Digitally Signed
Location: Bengaluru

**N SAYIRAJ**

Asst. Director of Income Tax, CPC
Bengaluru

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| Sl.No. | Particulars | Reporting Heads | Amount in ₹ As provided by Taxpayer | Amount in ₹ As Computed in order u/s 154 |
|---|---|---|---|---|
| 01 | HEADS OF INCOME | Income under the head house property | 0 | 0 |
| 02 | | Income under the head profit and gains from business or profession | 6,72,58,063 | 6,72,58,063 |
| 03 | | Income under the head capital gains | 0 | 0 |
| 04 | | Income under the head other sources | 6,65,336 | 6,65,336 |
| 05 | | Intra head adjustments | 0 | 0 |
| 06 | | Total (after intra head adjustments) [6=(1+2+3+4)] | 6,79,23,399 | 6,79,23,399 |
| 07 | | Losses of current year set off against 6 | 0 | 0 |
| 08 | | Balance after set off current year losses [8=(6 - 7)] | 6,79,23,399 | 6,79,23,399 |
| 09 | | Brought forward losses set off against 8 | 0 | 0 |
| 10 | | Gross total income [10=(8-9)] | 6,79,23,399 | 6,79,23,399 |
| 11 | SPECIAL INCOME | (i) Income chargeable to tax at special rate u/s 115BBE | 0 | 0 |
| | | (ii) Income chargeable to tax at special rate other than section 115BBE | 0 | 0 |
| 12 | DEDUCTIONS UNDER CHAPTER VIA | (a) Part-B of Chapter VI-A | 0 | 0 |
| | | (b) Part-C of Chapter VI-A | 0 | 0 |
| | | (c) Total [(12a + 12b)] | 0 | 0 |
| 13 | | Deduction u/s 10AA | 0 | 0 |
| 14 | | Total income [14=(10-12(c)-13)] | 6,79,23,400 | 6,79,23,400 |
| 15 | | Income chargeable to tax at special rates | 0 | 0 |
| 16 | | Income chargeable to tax at normal rates (14-15) | 6,79,23,400 | 6,79,23,400 |
| 17 | | Net agricultural income | 0 | 0 |
| 18 | | Losses of current year to be carried forward | 0 | 0 |
| 19 | | Deemed total income u/s 115JB | 0 | 7,82,30,959 |
| 20 | TAX DETAILS U/S 115JB | Tax payable on deemed total income u/s 115JB | 0 | 1,17,34,644 |
| 21 | | Surcharge on above 20 | 0 | 8,21,425 |
| 22 | | Health and Education Cess @ 4%, on (20+21) above | 0 | 5,02,243 |
| 23 | | TOTAL TAX PAYABLE u/s115JB [23=(20+21+22)] | 0 | 1,30,58,312 |
| 24 | TAX PAYABLE ON TOTAL INCOME | Tax at normal rates on 16 of above | 1,49,43,148 | 2,03,77,020 |
| 25 | | (i) Tax on section 115BBE | 0 | 0 |
| | | (ii) Tax on special income other than section 115BBE | 0 | 0 |
| 26 | | Tax Payable on Total Income [26=(24+25(i)+25(ii))] | 1,49,43,148 | 2,03,77,020 |
| 27 | | Surcharge on above 26 | | |
| | | (i) 25% of Tax on deemed income chargeable u/s 115BBE | 0 | 0 |
| | | (ii) On [(sl no. 26) - (tax on deemed income chargeable u/s 115bbe)] (applicable if 14 exceeds 1 crore) | 14,94,315 | 14,26,391 |
| | | (iii) Total ( i + ii) | 14,94,315 | 14,26,391 |
| 28 | | Health and education cess @4% on (26+27(iii)) | 6,57,499 | 8,72,136 |
| 29 | | Gross Tax Liability [29=(26+27(iii)+28)] | 1,70,94,962 | 2,26,75,547 |
| 30 | | Gross tax payable (higher of 23 or 29) | 1,70,94,962 | 2,26,75,547 |

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PAN : AADCM5906D | AY : 2021-22 | Ack. No. : 825482160291122 | DIN : CPC/2122/U6/318133470

| Sl.No. | Particulars | Reporting Heads | Amount in ₹ As provided by Taxpayer | Amount in ₹ As Computed in order u/s 154 |
|---|---|---|---|---|
| 31 | | Credit u/s 115JAA of tax paid in earlier years (if 29 is more than 23) | 0 | 0 |
| 32 | | Tax payable after credit u/s 115JAA [(30-31)] | 1,70,94,962 | 2,26,75,547 |
| 33 | TAX RELIEF | u/s 90/90A | 0 | 0 |
| 34 | | u/s 91 | 0 | 0 |
| 35 | | Total [35=(33+34)] | 0 | 0 |
| 36 | INCOME TAX LIABILITY | Net tax liability [36=(32-35)] | 1,70,94,962 | 2,26,75,547 |
| 37 | INTEREST AND FEE PAYABLE | (a) Interest u/s 234A | 3,37,566 | 8,98,352 |
| | | (b) Interest u/s 234B | 15,19,047 | 26,88,266 |
| | | (c) Interest u/s 234C | 8,52,351 | 11,34,170 |
| | | (d) Fee u/s 234F | 0 | 0 |
| | | (e) Total Interest and fee payable [37e=(37(a)+37(b)+37(c)+37(d)}] | 27,08,964 | 47,20,788 |
| 38 | | Aggregate liability [38=(36+37e)] | 1,98,03,926 | 2,73,96,335 |
| 39 | PRE-PAID TAXES | (a) Advance tax | 0 | 0 |
| | | (b) TDS | 2,16,655 | 2,16,655 |
| | | (c) TCS | 0 | 0 |
| | | (d) Self assessment tax | 2,00,00,000 | 2,00,00,000 |
| | | (e) Total Taxes Paid [39e=(39(a)+39(b)+39(c)+39(d))] | 2,02,16,655 | 2,02,16,655 |
| 40 | TAX PAYABLE | Net amount payable [40=(38-39e)] | 0 | 71,79,680 |
| 41 | | Adjustment of refund(s) issued / payment(s) made as per the previous order(s)-order u/s 143(1) dated 13/11/2022 | | |
| | | (a) Total income tax refund(s) already issued as per the previous order(s) | | 0 |
| | | (b) Payment(s) made against demand(s) raised by the previous order(s) | | 0 |
| 42 | Balance Payable 42=(40+41(a)-41(b)) | Click Here to E-PAY TAX | | 71,79,680 |
| 43 | Balance payable (after adjustment(s), if any) | | | 71,79,680 |

# Rectification order
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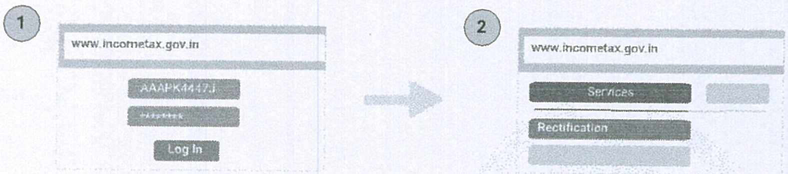
INCOME TAX DEPARTMENT

Notes:

1. This order may be treated as a notice of demand u/s 156 of the Income Tax Act, 1961. Accordingly, you are requested to pay the entire demand within 30 days of receipt of this order.
2. You are requested to pay the tax demand as per this order. Link for payment has been provided in this order, which may be made use of. Pre-filled challan is also enclosed for use, if you choose to pay physically through any authorised bank branch.
3. If you consider that any part of this order requires to be rectified, you may request for a rectification u/s 154 of the Income Tax Act 1961.
4. Interest u/s 220(2) is liable to be computed till the date of payment/adjustment of the demand.
5. Any payment with respect to outstanding demand should be paid using minor head code '400' only.

**To file a Rectification Request**




Log on to www.incometax.gov.in with your PAN Number and Password.

Click on 'Rectification' under 'Services' tab.

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INCOME TAX DEPARTMENT

Name : MODI HOUSING PRIVATE LIMITED

PAN : AADCM5906D | AY : 2021-22 | Ack. No. : 825482160291122 | DIN : CPC/2122/U6/318133470

## ANNEXURE MAT - Computation of Minimum Alternate Tax payable under section 115JB

| Sl.No. | | Particulars | Amount in ₹ As provided by Taxpayer | Amount in ₹ As Computed in order u/s 154 |
|---|---|---|---|---|
| 1 | | Whether the Profit and Loss Account is prepared in accordance with the provisions of Parts II of Schedule III to the Companies Act, 2013 | 2 | 2 |
| 2 | | If 1 is no, whether profit and loss account is prepared in accordance with the provisions of the Act governing such company | 2 | 2 |
| 3 | | Whether, for the Profit and Loss Account referred to in item 1 above, the same accounting policies, accounting standards and same method and rates for calculating depreciation have been followed as have been adopted for preparing accounts laid before the company at its annual general body meeting? | 2 | 2 |
| 4 | | Profit after tax as shown in the Profit and Loss Account (enter item 56 of Part A-P&L) )/ (enter item 56 of Part A- P&L Ind AS) | 0 | 7,82,30,959 |
| 5 | | Additions (if debited in profit and loss account) | | |
| | (a) | Income-tax paid or payable or its provision including the amount of deferred tax and the provision there of | 0 | 0 |
| | (b) | Reserve (except reserve under section 33AC) | 0 | 0 |
| | (c) | Provisions for unascertained liability | 0 | 0 |
| | (d) | Provisions for losses of subsidiary companies | 0 | 0 |
| | (e) | Dividend paid or proposed | 0 | 0 |
| | (f) | Expenditure related to exempt income under sections 10, 11 or 12 [exempt income excludes income exempt under section 10(38)] | 0 | 0 |
| | (g) | Expenditure related to share in income of AOP/ BOI on which no income-tax is payable as per section 86 | 0 | 0 |
| | (h) | Expenditure in case of foreign company referred to in clause (fb) of explanation 1 to section 115JB | 0 | 0 |
| | (i) | Notional loss on transfer of certain capital assets or units referred to in clause (fc) of explanation 1 to section 115JB | 0 | 0 |
| | (j) | Expenditure relatable to income by way of royalty in respect of patent chargeable to tax u/s 115BBF | 0 | 0 |
| | (k) | Depreciation attributable to revaluation of assets | 0 | 0 |
| | (l) | Gain on transfer of units referred to in clause (k) of explanation 1 to section 115JB | 0 | 0 |
| | (m) | Others (including residual unadjusted items and provision for diminution in the value of any asset) | 0 | 0 |
| | (n) | Total additions (5a+5b+5c+5d+5e+5f+5g+5h+5i+5j+5k+5l+5m) | 0 | 0 |
| 6 | | Deductions | | |
| | (a) | Amount withdrawn from reserve or provisions if credited to Profit and Loss account | 0 | 0 |
| | (b) | Income exempt under sections 10, 11 or 12 [exempt income excludes income exempt under section 10(38)] | 0 | 0 |
| | (c) | Amount withdrawn from revaluation reserve and credited to profit and loss account to the extent it does not exceed the amount of depreciation attributable to revaluation of asset | 0 | 0 |
| | (d) | Share in income of AOP/ BOI on which no income-tax is payable as per section 86 credited to Profit and Loss account | 0 | 0 |
| | (e) | Income in case of foreign company referred to in clause (iid) of explanation 1 to section 115JB | 0 | 0 |

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## ANNEXURE MAT - Computation of Minimum Alternate Tax payable under section 115JB

| Sl.No. | | Particulars | Amount in ₹ As provided by Taxpayer | Amount in ₹ As Computed in order u/s 154 |
|---|---|---|---|---|
| | (f) | Notional gain on transfer of certain capital assets or units referred to in clause (iie) of explanation 1 to section 115JB | 0 | 0 |
| | (g) | Loss on transfer of units referred to in clause (iif) of explanation 1 to section 115JB | 0 | 0 |
| | (h) | Income by way of royalty referred to in clause (iig) of explanation 1 to section 115JB | 0 | 0 |
| | (i) | Loss brought forward or unabsorbed depreciation whichever is less or both as may be applicable | 0 | 0 |
| | (j) | Profit of sick industrial company till net worth is equal to or exceeds accumulated losses | 0 | 0 |
| | (k) | Others (including residual unadjusted items and the amount of deferred tax credited to P&L A/c) | 0 | 0 |
| | (l) | Total deductions (6a+6b+6c+6d+6e+6f+6g+6h+6i+6j+6k) | 0 | 0 |
| 7 | | Book profit under section 115JB (4+ 5n - 6l) | 0 | 7,82,30,959 |
| 8 | | Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards (Ind-AS) specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015. If yes, furnish the details below:- | N | N |
| | A | Additions to book profit under sub-sections (2A) to (2C) of section 115JB | | |
| | (a) | Amounts credited to other comprehensive income in statement of profit & loss under the head "items that will not be reclassified to profit & loss" | 0 | 0 |
| | (b) | Amounts debited to the statement of profit & loss on distribution of non-cash assets to shareholders in a demerger | 0 | 0 |
| | (c) | One fifth of the transition amount as referred to in section 115JB (2C) (if applicable) | 0 | 0 |
| | (d) | Others (including residual adjustment) | 0 | 0 |
| | (e) | Total additions (8a + 8b + 8c + 8d) | 0 | 0 |
| | B | Deductions from book profit under sub-sections (2A) to (2C) of section 115JB | | |
| | (f) | Amounts debited to other comprehensive income in statement of profit & loss under the head "items that will not be reclassified to profit & loss" | 0 | 0 |
| | (g) | Amounts credited to the statement of profit & loss on distribution of non-cash assets to shareholders in a demerger | 0 | 0 |
| | (h) | One fifth of the transition amount as referred to in section 115JB (2C) (if applicable) | 0 | 0 |
| | (i) | Others (including residual adjustment) | 0 | 0 |
| | (j) | Total deductions (8f + 8g + 8h + 8i) | 0 | 0 |
| 9 | | Deemed total income under section 115JB (7 + 8e - 8j) | 0 | 7,82,30,959 |
| 10 | | Tax payable under section 115JB | 0 | 1,17,34,644 |

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All the mandatory details corresponding to the demand required for e-payment will be prefilled (for e.g.: PAN, AY, amount, etc.) for making e-payment on the Department's Tax information network website managed by NSDL e-Gov.

**CHALLAN NO./ITNS 280**

Click Here to E-PAY TAX

**Tax Applicable (Tick One)***

☑ Income -Tax on companies (0020) (Corporation tax)
☐ Income -Tax (0021) (other than companies)

**Type of Payment (Tick One)**

DRN 2022202137145661996C

☐ Advance Tax (100)
☐ Self Assessment Tax (300)
☑ Tax on Regular Assessment (400)
☐ Surtax (102)
☐ Tax on Distributed Profits of Domestic Companies (106)
☐ Tax on Distributed Income to Unit Holders (107)

**Details of Payments**

| | Amount (In Rs.Only) |
|---|---|
| Income Tax | 71,79,680 |
| Surcharge | |
| Education Cess | |
| Interest | |
| Penalty | |
| Others | |
| Total | 71,79,680 |

| Crores | Lakhs | Thousands | Hundreds | Tens | Units |
|---|---|---|---|---|---|
| 0 | 71 | 79 | 6 | 8 | 0 |

Paid In Cash / Debit to A/c /Cheque No Dated

Drawn on

(Name of the Bank and Branch)

Date: Signature of the person making the payment

**For use in receiving bank**

Debit to A/c / Cheque credited on

DD MMM YYYY

**Space for bank seal**

₹

Taxpayers' Counterfoil
(To be filled up by the taxpayer)

| | |
|---|---|
| DRN | 2022202137145661996C |
| PAN | AADCM5906D |
| Received from | MODI HOUSING PRIVATE LIMITED (Name) |
| Cash/ Debit to A/c / Cheque No. | For Rs. 71,79,680 |
| Rs. (In Words) | Seventy One Lakh Seventy Nine Thousand Six Hundred and Eighty |
| Drawn on | (Name of the Bank and Branch) |
| On account of Income Tax on | Companies / ~~Other than Companies~~ Tax (Strike out whichever is not applicable) |

Type of Payment Tax on Regular Assessment (400) (To be filled up by the person making the payment)
for the Assessment Year 2021-22

**Space for bank seal**

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