GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
National e-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: **AAATM5488Q**	**Assessment Year:** **2018-19**	**Date:** **15/01/2021**	**DIN:** **ITBA/AST/F/142(1)/2020-21/1029808428(1)**

Notice under sub-section (1) of Section 142 of the Income Tax Act, 1961

Dear Taxpayer,

Kindly refer to notice u/s 143(2) of the Income-tax Act, dated **22/09/2019** for A.Y **2018-19** for conducting assessment proceedings under E-assessment Scheme, 2019.

2. We appreciate the anxiety and uncertainty that is facing all of us in the times of Covid-19. This communication is to assist you in ending one uncertainty, which is pending e-Assessment in your case for the Assessment Year **2018-19.**

3. You are requested and required to kindly furnish or cause to be furnished on or before **01/02/2021** by **11:00 AM,** the accounts and documents specified in the Annexure to this notice.

4. The accounts or documents, as mentioned above, are required to be submitted online electronically in 'E-proceedings' facility through your account in e-Filing website (www.incometaxindiaefiling.gov.in)

Yours faithfully,

Additional / Joint / Deputy / Assistant Commissioner of Income Tax,

National e-Assessment Centre,

Delhi

ANNEXURE

In continuation to earlier notices.

2. In view of your submission dated 08/01/2020, in reply on para 1(e) you have stated that the original trust deed have been lost/misplaced in narrated situation. As per section 76 & section 63 of the Indian evidence Act 1872, you are require to submit the certified copy of the same, also requested to upload the certified copy of form12A. You are therefore once again requested to submit the certified copy of the same. You are also requested furnish/upload the following further details :

3. Please upload/submit the details of rent received from the various parties during the year under consideration in the following format, also upload the copy of latest rent agreement of each:

Sr No	Name and address of the party	Mail ID	Amount of rent received

4. Please upload the bank statement highlighting the transaction of rent received from the above parties during the year under consideration.

5. Please explain the rent deposit shown in liabilities side of balance sheet and receivable shown on the assets side of the balance sheet for the year ended 31/03/2018 with supporting documentary evidence. Also upload the P&L and Balance sheet of the F.Y.2015-16 and 2017-18.

6. During the year donation other than the corpus donation given by the trust of Rs.9,35,000/-. You are requested to upload the following details:

Sr.	Name of organization	Amount Rs.	Approval u/s	Amount

No			80G to claim exemption (please submit copy if yes)	eligible for 80G exemption

7. Amount spent/applied during F.Y. 2017-18 relevant to A.Y. 2018-19 out of accumulated corps fund.

8. Please submit the details of immovable property(es) transaction made during the year under consideration alongwith documentary evidence and respective bank statement highlighting the respective transactions. If purchase then upload the source of the same with documentary evidence. If sale then submit / upload the statement of computation of capital gain. If there is difference between consideration and stamp duty value please state the same with supporting documentary evidences.

9. In case of non-compliance on your part, it will be presumed that you have nothing to say in the matter and your case will be decided on the basis of available fact and record with this office. Please note that **non-compliance of the notice u/s. 142(1) of the IT Act can attract initiation of penalty u/s. 272A(1)(d) of the IT Act, 1961.**

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

Signature Not Verified