



आयकर केन्द्र

CENTRALIZED PROCESSING CENTER
INCOME TAX DEPARTMENT

Post Bag No.2, Electronic City Post Office, Bangalore-560500

पोस्ट बैग २, इलेक्ट्रॉनिक सिटी पोस्ट ऑफिस, बंगलोर ५६०५००

Telephone: 18001034455 (Toll Free) or 080-46605200

फ़ोन- १८००१०३४४५५ (टॉलफ्री) ०८० ४६६०५२००

Name & Address : M.C.MODI EDUCATIONAL TRUST 5-4-187/3 & 4 SOHAM MANSION MG ROAD SECUNDERABAD TELANGANA 500003 Ph:919502200911		नाम और पता एम.सी.मोदी एजुकेशन ट्रस्ट ५ ४ १८७/३ × ४ सोहम मॅन्शन एमजी रोड सिकन्दराबाद तेलंगना ५००००३ ९९९५०२२००९९९	
		Date of Communication: संपर्क की तिथि 13/12/2019	A.Y. निर्धारण वर्ष 2018-19
ITR Form Type : आई टी आर प्रकार 7	Related CPC Dmd Identification Number and Order Date : CPC/1819/A7/1905335373 03-07-2019	Document Identification No : पत्र संदर्भ संख्या CPC/1819/T16/1905335373	PAN: स्थायी खाता संख्या AAATM5488Q

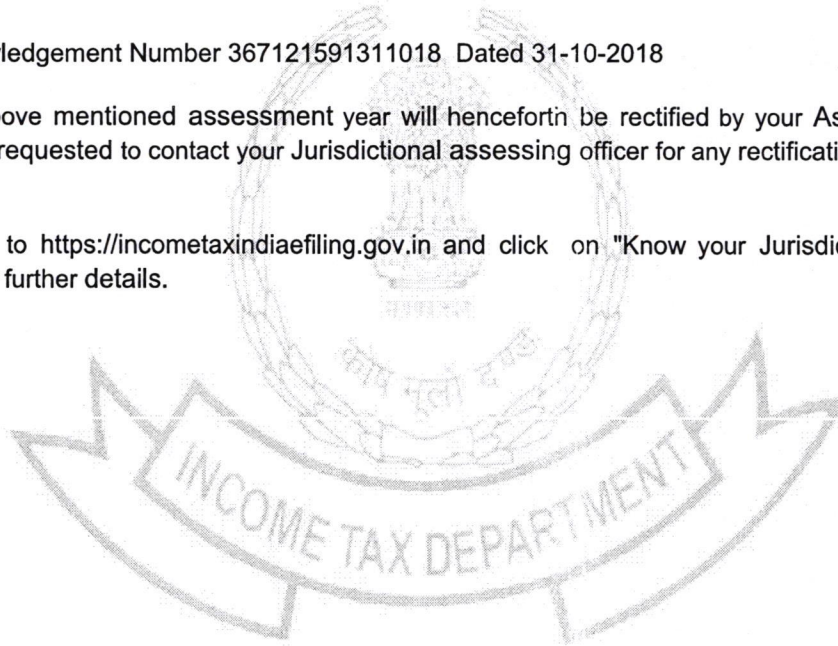
Dear Madam/Sir,

Subject: Status of your ITR filed with CPC for PAN AAATM5488Q, Assessment Year 2018-19

Ref: - E-Filing Acknowledgement Number 367121591311018 Dated 31-10-2018

Your return for the above mentioned assessment year will henceforth be rectified by your Assessing Officer DLC/WX/44/2. You are requested to contact your Jurisdictional assessing officer for any rectification related issues.

You may also log on to <https://incometaxindiaefiling.gov.in> and click on "Know your Jurisdictional AO" under "SERVICES" menu for further details.



Digitally signed by AMRIT RAJ SINGH
 Date: 20191218041059
 Reason: DIGITALLY SIGNED
 Location: BANGALORE - CPC

Yours Faithfully

AMRIT RAJ SINGH,

Deputy Commissioner Of Income Tax, CPC

Bangalore

This Communication is computer generated and may not contain signature. Where sent by email, this is signed with the digital signature of the Income Tax Department-CPC which is obtained from a certifying authority under Information Technology Act, 2000. For any queries, please quote the PAN and Document Identification Number and call on the telephone number provided above.





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



1.	PAN	AAATM5488Q
2.	Name of the assessee	M.C.MODI EDUCATIONAL TRUST
3.	Address of the assessee	5-4-187/3 AND 4 SOHAM MANSION, M.G ROAD SECUNDERABAD, SECUNDERABAD 500003, Telangana,
4.	Assessment Year	2018-19
5.	Status	TRUST
6.	Residential Status	Resident
7.	Date of filing of Return of Income	31/10/2018
8.	Acknowledgement Number of Return of Income	367121591311018
9.	Date of processing u/s 143(1)(a) of the Income-tax Act.	28/06/2019
10.	Date of service of Notice under section 143(2) of the Income-tax Act	22/09/2019
11.	Date(s) of issue of Notice(s) under section 142(1) of the Income-tax Act	24/12/2020,15/01/2021
12.	Order passed under section	143(3) read with sections 143(3A) & 143(3B) of the Income-tax Act
13.	Returned Income	Rs. 0
14.	Date of Order	12/04/2021 ✓
15.	DIN	ITBA/AST/S/143(3)/2021-22/1032350749(1)

ASSESSMENT ORDER

1. The case was selected for Complete Scrutiny assessment under the E-assessment Scheme, 2019 on the following issues:-

- | S. No. | Issues |
|--------|--|
| i. | Expenditure for Charitable or Religious Purposes |

The Return of Income was filed by the assessee on 31/10/2018 showing total income at Rs.0/- for the A.Y. 2018-19. The case was selected under cass and the reason for the selection was Large amount deemed to have been applied to charitable or religious purposes. During the assessment proceedings, the assessee was served notice u/s 143(2) of the Act dated 22/09/2019 and several notices u/s 142(1) of the Act dated 24/12/2020, 28/01/2020 and 15/01/2021. Show-cause notices were also issued to the assessee on 02/02/2021 & 16/02/2021

, in response to which the assessee has given the submissions on 03/02/2021, 08/02/2021 and 20/02/2021.

2. After going through the submissions made by the assessee during the course of assessment proceedings, the following additions are proposed as the contentions of the assessee are not acceptable. After considering the suggestion of the review unit a final show cause notice was issued on 26/03/2021. In response to the same the assessee has made submission on 31/03/2021. In view of the submission and facts mentioned in para 3 the assessee is assessed as AOP and assessed accordingly.

3. It is revealed from Schedule-AI of the Return of Income that the assessee has shown total receipts to the tune of Rs.69,64,722/-. The assessee was requested to submit the certified copy of Registration u/s.12AA of the Act, and was also requested to upload the certified copy of form 12A. The assessee has stated that the original document is lost/misplaced. The fresh application for registration u/s 12AA filed by the assessee was rejected by the CIT(Exemption), Hyderabad vide order u/s 12AA(1)(b)(ii) vide F. No.CIT(E)/Hyd/68(02)/12A/2017-18 dated 27/08/2018. In view of the rejection of application for Registration u/s.12AA by the CIT(Exemption), Hyderabad, the assessee's case has to be assessed treating it as AOP and the addition made as under:

4 Addition on account of rent receipts of Rs.48,93,403/-:

4.1 On verification of the income and expenditure account it is seen that the assessee has credited the rent receipts of Rs.48,93,403/-. With respect to the addition of entire receipts to the tune of Rs.69,42,722/-, the assessee has made submission on 31/03/2021 with request to treat the amount of Rs.48,93,403/- as rental income under the head income from house property. In view of the same it is treated as income under the head income from house property total of Rs.48,93,403/- and not allowed deduction on account of municipal tax and standard deduction u/s 24(a) of the I T Act. The entire rent receipts of Rs.48,93,403/- is treated as taxable income of the assessee during the year under consideration as the claim was not made in the return of income filed by the assessee under the head income from house property. Hence the entire rent receipts of Rs.48,93,403/- added back to the total income of the assessee.

[addition of Rs.48,93,403/-]

4.2 Penalty proceeding u/s 270A of the I T Act for under reporting will be initiated separately

5. Addition on account receipts from interest and others rounding off:

5.1 On verification of the income and expenditure account the assessee has shown interest received total of Rs.20,71,307/- and other rounding of amount of Rs.11/- Thus the total amount under the head of other receipts credited at Rs.20,71,319/-. In view of the facts and circumstances as stated above in para 3, the entire interest and other amount total of Rs.20,71,319/- treated as income from other sources and same will be charged at maximum

marginal rate as defined u/s.164(1) of the I.T. Act. No expenses is allowed as the same is not utilized to earned income under the head income from other sources.

[Addition Rs.20,71,319/-]

5.2 Penalty proceeding u/s 270A of the I T Act for under reporting will be initiated separately

6. Addition on account of disallowance of donation made of Rs.9,35,000/-:

6.1 On verification of the income and expenditure account it is seen that the assessee has debited the mount of Rs.9,35,000/- as donation to the various trust/institution. On verification of the submission dated 30/03/2021 it has been submitted that deduction u/s 80G for donation made to 80G Registration trust/institutions should also be considered to arrive at the taxable income. On verification of the income and expenditure account and return of income filed it seen that the total donation made of Rs.9,35,000/- . No claim of deduction u/s 80G has been made by the assessee at the time of filing the return of income, no complete proof of such donation has been submitted during the course of assessment proceedings, therefore the entire amount of donation made of Rs.9,35,000/- is disallowed and added back to the total income during the year under consideration.

[Addition of Rs.9,35,000/-]

6.2 Penalty proceeding u/s 270A of the I T Act for under reporting will be initiated separately

7. Subject to the above remarks, the total income of the assessee is assessed as under:

Total income as per income return

Rs.0/-

Add: Addition on account of rent receipts as discussed in para 4

Rs.48,93,403/-

Add: Addition on account of interest receipts as discussed in para 5

Rs.20,71,319/

Add: Addition on account of disallowance of donation made of Rs.7,35,000/-

Rs.9,35,000/-

Total Assessed income

Rs.78,99,722/-

Ronded off....

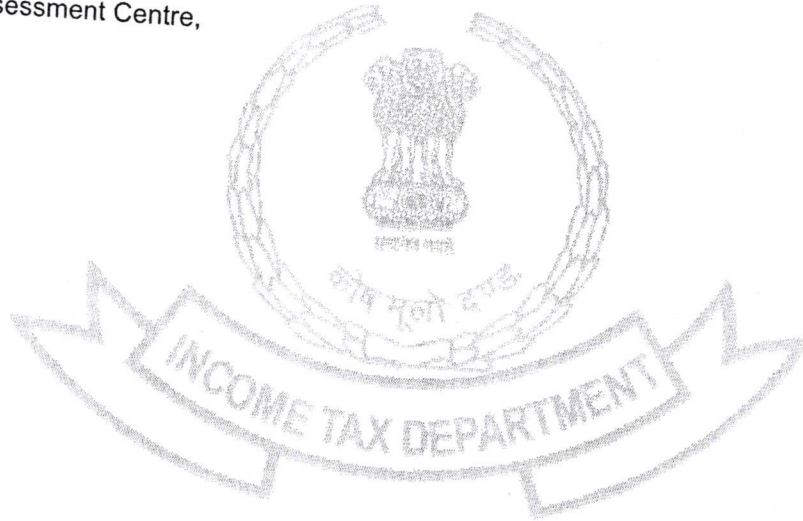
Rs.78,99,720/-

8. Thus the total income is assessed at Rs.78,99,720/- U/s.143(3) r.w.s 144B of the Income tax Act, 1961. Calculate tax and give credit of prepaid taxes, after due verification. Charge interest as per the I.T. Act, wherever applicable. Issue Demand Notice & Challan accordingly. Issue penalty notice u/s 270A of the Act for mis-reporting, also issue penalty notice u/s 272A of the I T Act.

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

Copy to:

Assessee



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



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



Computation Sheet

General Details			
PAN	AAATM5488Q	Assessment Year	2018-19
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)
DIN & Document Number	ITBA/AST/S/187/202 1-22/1032350827(1)	Order Date	12/04/2021

Sl. No.	Reporting Heads	Amount as per Current Order (in Rs.)
	HEADS OF INCOME	
1.	VOLUNTARY CONTRIBUTION FORMING PART OF CORPUS AS PER SECTION 11(1)(d) [(AI + BI) OF SCHEDULE VC]	0
2.	VOLUNTARY CONTRIBUTIONS OTHER THAN CORPUS (C-(AI + BI) OF SCHEDULE VC)	0
3.	AGGREGATE OF INCOME REFERRED TO IN SECTIONS 11 AND 12 DERIVED DURING THE PREVIOUS YEAR EXCLUDING VOLUNTARY CONTRIBUTION INCLUDED IN 1 AND 2 ABOVE (9 of Schedule AI)	69,64,722
	DEDUCTIONS	

4.		
	(i) AMOUNT APPLIED TO CHARITABLE OR RELIGIOUS PURPOSES IN INDIA DURING THE PREVIOUS YEAR - REVENUE ACCOUNT (24 OF SCHEDULE ER)	12,01,812
	(ii) AMOUNT APPLIED TO CHARITABLE OR RELIGIOUS PURPOSES IN INDIA DURING THE PREVIOUS YEAR - CAPITAL ACCOUNT [EXCLUDING APPLICATION FROM BORROWED FUNDS] (8 OF SCHEDULE EC)	0
	(iii) AMOUNT APPLIED TO CHARITABLE OR RELIGIOUS PURPOSES IN INDIA DURING THE PREVIOUS YEAR - CAPITAL ACCOUNT (REPAYMENT OF LOAN)	0
	(iv) AMOUNT APPLIED DURING THE PREVIOUS YEAR - UTILISATION OF DEEMED INCOME OF AN EARLIER YEAR [ITEM NO. 24(B) OF SCHEDULE ER + ITEM NO.8(B) OF SCHEDULE EC].	1,55,46,620
	(v) AMOUNT DEEMED TO HAVE BEEN APPLIED TO CHARITABLE OR RELIGIOUS PURPOSES IN INDIA DURING THE PREVIOUS YEAR AS PER CLAUSE (2) OF EXPLANATION TO SECTION 11(1).	0
	(a) IF (V) ABOVE APPLICABLE, WHETHER OPTION FORM NO. 9A HAS BEEN FURNISHED TO THE ASSESSING OFFICER	
	(b) IF YES, DATE OF FURNISHING FORM NO. 9A (DD/MM/YYYY)	
	(v) AMOUNT ACCUMULATED OR SET APART FOR APPLICATION TO CHARITABLE OR RELIGIOUS PURPOSES TO THE EXTENT IT DOES NOT EXCEED 15 PER CENT OF INCOME DERIVED FROM PROPERTY HELD IN TRUST/ INSTITUTION UNDER SECTION 11(1)(A)/11(1)(B) [RESTRICTED TO THE MAXIMUM OF 15% OF (2+3) ABOVE]	10,44,708
	(vi) AMOUNT IN ADDITION TO AMOUNT REFERRED TO IN (iv) ABOVE, ACCUMULATED OR SET APART FOR SPECIFIED PURPOSES IF ALL THE CONDITIONS IN SECTION 11(2) AND 11(5) ARE FULFILLED (FILL OUT SCHEDULE I)	47,18,202
	(vii) AMOUNT ELIGIBLE FOR EXEMPTION UNDER SECTION 11(1)(C)	0
	(a) APPROVAL NUMBER GIVEN BY THE BOARD	
	(b) DATE OF APPROVAL BY BOARD	
	(viii) TOTAL [4i+4ii+4iii+4iv+4v+4vi+4vii]	69,64,722
5.	ADDITIONS	

	(i). CORPUS DONATION TO OTHER TRUST OR INSTITUTION CHARGEABLE AS PER EXPLANATION 2 TO SECTION 11(1) [ITEM NO. 15(I) OF SCHEDULE ER].	0
	(ii). INCOME CHARGEABLE UNDER SECTION 11(1B)	0
	(iii).INCOME CHARGEABLE UNDER SECTION 11(3)	0
	(iv)INCOME IN RESPECT OF WHICH EXEMPTION UNDER SECTION 11 IS NOT AVAILABLE BY VIRTUE OF PROVISIONS OF SECTION 13	0
	(a)BEING ANONYMOUS DONATION AT DI OF SCHEDULE VC TO THE EXTENT APPLIED FOR CHARITABLE PURPOSE	0
	(b)OTHER THAN (A) ABOVE	0
	(v)INCOME CHARGEABLE UNDER SECTION 12(2)	0
	(v) TOTAL ADDITIONS (5i+5ii+5iii+5iva+5ivb+5v)	0
6.	INCOME CHARGEABLE U/S 11(4) [AS PER ITEM NO. E36 OF SCHEDULE BP]	0
7.	TOTAL (2+3-4viii+5v)	0
8.	AMOUNT ELIGIBLE FOR EXEMPTION UNDER SECTION 10(21), 10(22B), 10(23A), 10(23B), 10(23C)(iv), 10(23C)(v), 10(23C)(vi), 10(23C)(via)	0
9.	AMOUNT ELIGIBLE FOR EXEMPTION UNDER SECTION 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiiad), 10(23C)(iiiie), 10(24), 10(46), 10(47),10(23D),10(23DA)	0
10.	AMOUNT ELIGIBLE FOR EXEMPTION UNDER ANY CLAUSE, OTHER THAN THOSE AT 8 AND 9, OF SECTION 10	0
11.	INCOME CHARGEABLE UNDER SECTION 11(3) READ WITH SECTION 10(21)	0
12.	INCOME CLAIMED/ EXEMPT UNDER SECTION 13A or 13B IN CASE OF A POLITICAL PARTY OR ELECTORAL TRUST (FILL SCHEDULE LA or ET)	0
13.	HEADS OF INCOME	
	INCOME NOT FORMING PART OF ITEM NO. 7 & 11 ABOVE	
	(I) INCOME FROM HOUSE PROPERTY [3b OF SCHEDULE HP]	48,93,403
	(II) PROFITS AND GAINS OF BUSINESS OR PROFESSION [AS PER ITEM NO. E 35 OF SCHEDULE BP]	0
	(III) INCOME UNDER THE HEAD CAPITAL GAINS	
	(a) SHORT TERM (A5 OF SCHEDULE CG)	0
	(b) LONG TERM (B3 OF SCHEDULE CG) (ENTER NIL IF LOSS)	0
	(c) TOTAL CAPITAL GAINS (13IIla+13IIlb) (ENTER NIL IF LOSS)	0

	(IV) INCOME FROM OTHER SOURCES [AS PER ITEM NO. 4 OF SCHEDULE OS]	30,06,319
	(V) TOTAL (13(I)+13(II)+13(IIIc)+13(IV))	78,99,722
14.	GROSS INCOME [6+10+12(V)-7-8-9-11]	78,99,722
15.	LOSSES OF CURRENT YEAR TO BE SET OFF AGAINST 12V (TOTAL OF 2IX, 3IX AND 4IX OF SCHEDULE CYLA)	0
16.	GROSS TOTAL INCOME (14-15)	78,99,722
17.	(I) INCOME CHARGEABLE TO TAX AT SPECIAL RATE UNDER SECTION 115BBE	0
	(II) INCOME CHARGEABLE TO TAX AT SPECIAL RATE OTHER THAN 115BBE INCLUDING SECTION 111A, 112 ETC.	0
18.	DEDUCTION U/S 10AA	0
19.	DEDUCTIONS UNDER CHAPTER VIA (LIMITED TO 16-17(I)-17(II))	0
20.	TOTAL INCOME (16-18-19)	78,99,722
21.	INCOME WHICH IS INCLUDED IN 20 AND CHARGEABLE TO TAX AT SPECIAL RATE (TOTAL OF (I) OF SCHEDULE SI)	0
22.	NET AGRICULTURAL INCOME FOR RATE PURPOSE	0
23.	AGGREGATE INCOME (20-21+22) [APPLICABLE IF (20-21) EXCEEDS MAXIMUM AMOUNT NOT CHARGEABLE TO TAX]	78,99,722
24.	ANONYMOUS DONATIONS, INCLUDED IN 22, TO BE TAXED U/S 115BBC @ 30% (DIII OF SCHEDULE VC)	0
25.	INCOME CHARGEABLE AT MAXIMUM MARGINAL RATES	0
26.	DEEMED TOTAL INCOME U/S 115JB OR 115JC	0
	TAX DETAILS	
27.	TAX PAYABLE ON DEEMED TOTAL INCOME U/S 115JB OR 115JC AS APPLICABLE (7 OD SCHEDULE MAT/4 OF SCHEDULE AMT)	0
28.	SURCHARGE ON (27)	0
29.	EDUCATIONAL CESS ON (27+28)	0
30.	TOTAL TAX PAYABLE U/S 115JB OR 115JC (27+28+29)	0
	TAX PAYABLE ON TOTAL INCOME	
31.	TAX AT NORMAL RATE ON (23-24-25)	21,82,416
32.	(I) TAX ON 115BBE	0
	(II) TAX ON SPECIAL INCOME OTHER THAN SECTION 115BBE	0
33.	TAX ON ANONYMOUS DONATIONS U/S 115BBC @ 30% ON 24	0
34.	TAX AT MAXIMUM MARGINAL RATE ON 25	0
35.	REBATE ON AGRICULTURAL INCOME [APPLICABLE IF (20-21) EXCEEDS MAXIMUM AMOUNT NOT CHARGEABLE TO TAX]	0

36.	TAX PAYABLE ON TOTAL INCOME (31+32+33+34-35)	21,82,416
37.	SURCHARGE	
	(i) 25% OF TAX ON DEEMED INCOME CHARGEABLE U/S 115BBE	0
	(ii) ON [(36) – (TAX ON DEEMED INCOME CHARGEABLE U/S 115BBE)]	2,18,242
	(iii) TOTAL (i + ii)	2,18,242
38.	EDUCATION CESS, INCLUDING SECONDARY & HIGHER EDUCATION CESS ON (36+37(iii))	72,020
39.	GROSS TAX LIABILITY (36+37(iii)+38)	24,72,678
40.	GROSS TAX PAYABLE (HIGHER OF 30 OR 39)	24,72,678
41.	CREDIT U/S 115JAA/115JD OF THE TAX PAID IN EARLIER YEARS (IF 39 IS MORE THAN 40)	0
42.	TAX PAYABLE AFTER CREDIT U/S 115JAA/115JD (40-41)	24,72,678
	TAX RELIEF	
43.	RELIEF U/S 90/90A	0
44.	RELIEF U/S 91	0
45.	TOTAL RELIEF (43+44)	0
	TOTAL INCOME TAX LIABILITY	
46.	NET TAX LIABILITY (42-45)	24,72,678
	INTEREST PAYABLE	
47.	FOR DEFAULT IN FURNISHING THE RETURN (SECTION 234A)	17,593
48.	FOR DEFAULT IN PAYMENT OF ADVANCE TAX (SECTION 234B)	6,50,941
49.	FOR DEFERMENT OF ADVANCE TAX (SECTION 234C)	0
50.	INTEREST U/S 234D	0
51.	FEE FOR DEFAULT IN FURNISHING RETURN OF INCOME (SECTION 234F)	0
52.	TOTAL INTEREST AND FEE PAYABLE 52=(47+48+49+50+51)	6,68,534
53.	AGGREGATE INCOMETAX LIABILITY 53=(47+52)	31,41,212
	PRE-PAID TAXES	
54.	TDS	7,13,282
55.	TCS	0
56.	ADVANCE TAX	0
57.	SELF ASSESSMENT TAX	0
58.	REGULAR TAX PAID	0
59.	TOTAL TAX PAID 59=(54+55+56+57+58)	7,13,282
	TAX PAYABLE/REFUND	
60.	AMOUNT PAYABLE/REFUND AMOUNT 60=(53-59)	24,27,930
61.	INTEREST U/S 244A ON CURRENT AMOUNT	0
62.	TOTAL AMOUNT PAYABLE/ REFUND AMOUNT 62= (60+61)	24,27,930

63.	REFUND ALREADY ISSUED (incl. interest u/s 244A)	-7,70,340
64.	BALANCE AMOUNT PAYABLE/REFUNDABLE (incl. provisional Interest u/s 244A till current order - if any) 64 = (62-63)	31,98,270
65.	INTEREST U/S 220(2) CHARGED (In Rs.)	0
66.	AMOUNT PAYABLE/REFUNDABLE 66=(64+65)	31,98,270
67.	DEMAND IDENTIFICATION NO AGAINST ORIGINAL DEMAND	2021201837000242844T
68.	DEMAND IDENTIFICATION NO AGAINST INTEREST U/S 220(2)	NA

69. ACCRETED INCOME U/S 115TD		
1.	ACCRETED INCOME AS PER SECTION 115TD	0
2.	ADDITIONAL INCOME-TAX PAYABLE U/S 115TD AT MAXIMUM MARGINAL RATE	0
3.	INTEREST PAYABLE U/S 115TE	0
4.	ADDITIONAL INCOME-TAX AND INTEREST PAYABLE	0
5.	TAX AND INTEREST PAID	0
6.	NET PAYABLE/REFUNDABLE (4-5)	0

70. AGGREGATION OF REFUND & DEMAND ARISING OUT OF ASSESSMENT ORDER (AFTER ROUNDING OFF AND CROSS ADJUSTMENTS)		
HEADS	REFUND AMOUNT	DEMAND PAYABLE
INCOME TAX	0	31,98,270
ACCRETED INCOME	NA	0
BALANCE REFUND/DEMAND AFTER CROSS ADJUSTMENTS	0	31,98,270

*In case of refund, Refund Intimation cum Adjustment sheet will be issued subsequently and separate communication will be sent for that.

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

Signature Not Verified
Digitally signed by Vishesh
Prakash
Date: 2021.04.12 14:04:06 IST



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	
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PAN: AAATM5488Q	Date: 12/04/2021	Status: TRUST	DIN & Notice No: ITBA/AST/S/156/2021- 22/1032350846(1)
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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 2018-19 a sum of Rs. 31,98,270, 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 a month 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 e-Assessment Centre,
Delhi

Signature Not Verified
Digitally signed by Vishesh
Prakash
Date: 2021.04.12 15:13:46 IST



आयकर केन्द्र
CENTRALIZED PROCESSING CENTER
INCOME TAX DEPARTMENT

Post Bag No.1, Electronic City Post Office, Bangalore-560500

पोस्ट बैग १, इलेक्ट्रॉनिक सिटी पोस्ट ऑफिस, बंगलोर - ५६०५००

Telephone: 18001034455 (Toll Free) 080-46605200

फ़ोन- १८००१०३४४५५ (टॉलफ्री) ०८० ४६६०५२००

Name & Address M.C.MODI EDUCATIONAL TRUST 5-4-187/3 AND 4 SOHAM MANSION M.G ROAD SECUNDERABAD SECUNDERABAD TELANGANA 500003 919502200911		नाम और पता एम.सी.मोदी एजुकेशन ट्रस्ट ५ ४ १८७/३ न्ड ४ सोहम मॅन्शन एम.जी रोड सिकन्दराबाद सिकन्दराबाद तेलंगणा ५००००३ ९१९५०२२००९९९
PAN स्थायी खाता संख्या AAATM5488Q	Assessment Year निर्धारण वर्ष 2018-19	Date of Communication संपर्क की तिथि 22-07-2019
Communication Reference No. पत्र संदर्भ संख्या CPC/1819/G8d/1905335373		

Dear M.C.MODI EDUCATIONAL TRUST,

Subject: Reference to Intimation u/s 245 of Income Tax Act, 1961 - response awaited

Reference: The communication reference no. CPC/1819/G8/1905335373 , dated 05-07-2019 sent to email id: accounts@modiproperties.com

The intimation sent u/s 245 as per the reference above, proposing adjustment of outstanding demand(s) against the refund computed in respect of assessment year 2018-19, has not been responded to thus far.

You are herewith given one more opportunity to respond to the outstanding demand as per the procedures indicated below.

- Response can be filed by logging on to www.incometaxindiaefiling.gov.in with your user id and password. Go to 'e-file' tab-> Response to outstanding demand.
- To know further details/ Procedure regarding filing of online response, Go to Help tab -> Response to Outstanding tax demand.

If no action has been taken by you within 30 days of receipt of this communication, the demands outstanding will be considered for adjustment against for your refund without offering any further opportunity.

Please ignore this communication if you have already confirmed the demand for adjustment or paid the demand.

Digitally signed by AMRIT RAJ SINGH
Date: 20190722195951
Reason: DIGITALLY SIGNED
Location: BANGALORE - CPC

AMRIT RAJ SINGH,

Deputy Commissioner of Income Tax, CPC

This communication is computer generated and may not contain signature. Where sent by email, this is signed with the digital signature of the Income Tax Department - CPC, which is obtained from a certifying authority under the Information Technology Act, 2000. For any queries, please quote the PAN, Communication Reference Number and call on the telephone number provided above.

