



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
India

PAN:
AAATM5488Q

Assessment Year:
2018-19

Date:
02/02/2021

DIN:
ITBA/AST/F/143(3)(SCN)/20
20-21/1030291065(1)

Show cause Notice as to why assessment should not be completed as per Draft Assessment Order

Ms/ Mr/ M/s,

1. 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**.

2. A draft assessment order proposing to modify your returned income and/or sum payable is reproduced as under:-

In continuation to earlier notices.

2. In response to the notice u/s 142(1), no reply has been received on the date of hearing fixed on 01/02/2021. Now it is requested to submit on the show cause of the following proposed addition:

2.1 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 were requested to submit the certified copy of the same, also requested to upload the certified copy of form 12A. On the date of hearing fixed on 01/02/2021 no reply till date received from you. Further you have not submitted any details called for vide notice dated 15/01/2021. Therefore it is now requested to show cause why in absence of the certified copy of the above discussed document and in absence of details requisite the entire claim of amount applied toward revenue account of Rs.12,01,812/- and applied towards capital account of Rs.1,55,46,620/- during the previous year should not be disallowed and add back to the total income.

3. 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.

You are hereby given an opportunity to show cause why the assessment should not be completed as per the draft assessment order.

3. Kindly submit your response through your registered e-filing account at www.incometaxindiaefiling.gov.in by 23:59 hours of 09/02/2021, whereby you may either:-

- a. accept the proposed modification; or
- b. file your written reply objecting to the proposed modification; or/and
- c seek personal hearing so as to make oral submissions through video conferencing.

4. In case no response is received by the given time and date, the assessment shall be finalized as per the draft assessment order.

Yours faithfully,

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

Document certified by Satvinder Pal Singh
<delhi.dcit1.1.neac@incometax.gov.in>

Digitally signed by Satvinder
Pal Singh
Date: 2021.02.02 18:40:35 IST