Annexure-3

OK

Form No.36

[See rule 47(1)]

In the Income Tax Appellate Tribunal, Hyderabad

Appeal No.__________________________ of ________

M.C. Modi Educational Trust Secunderabad	Versus	Income-Tax Officer Exemption Ward-1(2), Hyderabad
APPELLANT		RESPONDENT

<table>
<tr><td rowspan="10">Appellant's Personal Information</td><td colspan="2">Name / designation of the Appellant (As applicable)</td><td>M.C. Modi Educational Trust
AOP</td></tr>
<tr><td>PAN (if available)</td><td>TAN (if available)</td><td>Complete address for sending notices</td></tr>
<tr><td>AAATM5488Q</td><td></td><td rowspan="8">M.C.Modi Educational Trust
5-4-187/3 & 4, Soham Mansion
M.G. Road, Secunderabad</td></tr>
<tr><td>State</td><td>Pin Code</td></tr>
<tr><td>Telangana</td><td>500 003</td></tr>
<tr><td colspan="2">Phone No. with STD Code/ Mobile No.</td></tr>
<tr><td colspan="2">9848450353</td></tr>
<tr><td colspan="2">Email Address</td></tr>
<tr><td colspan="2">ajayca_12@yahoo.com</td></tr>
<tr></tr>
<tr><td rowspan="9">Respondent's Personal Information</td><td colspan="2">Name / designation of the Respondent (As applicable)</td><td>Income-Tax Officer
Exemption Ward-1(2), Hyderabad</td></tr>
<tr><td>PAN (if available)</td><td>TAN (if available)</td><td>Complete address for sending notices</td></tr>
<tr><td></td><td></td><td rowspan="7">Income-Tax Officer
Exemption Ward-1(2), Aayakar Bhavan
Basheerbagh, Hyderabad</td></tr>
<tr><td>State</td><td>Pin Code</td></tr>
<tr><td>Telangana</td><td>500 004</td></tr>
<tr><td colspan="2">Phone No. with STD Code/ Mobile No.</td></tr>
<tr><td colspan="2"></td></tr>
<tr><td colspan="2">Email Address</td></tr>
<tr><td colspan="2"></td></tr>
</table>

<table>
<tr><td rowspan="9">Appeal Details</td><td>1</td><td colspan="2">Assessment year in connection with which the appeal is preferred</td><td>2016-17</td></tr>
<tr><td>2</td><td colspan="2">Total income declared by the assessee for the assessment year referred to in item 1</td><td>Rs.NIL</td></tr>
<tr><td rowspan="4">3</td><td colspan="3">Details of the order appealed against</td></tr>
<tr><td>a.</td><td>Section and sub-section under which the order is passed</td><td>263 of the IT Act</td></tr>
<tr><td>b.</td><td>Date of order</td><td>30.03.2021</td></tr>
<tr><td>c.</td><td>Date of service/ communication of the order</td><td>01.04.2021</td></tr>
<tr><td>4</td><td colspan="2">Income Tax Authority passing the order appealed against</td><td>CIT(Exemptions), Hyderabad</td></tr>
<tr><td>5</td><td colspan="2">The State and District in which jurisdictional Assessing Officer is located</td><td>Telangana - Hyderabad</td></tr>
<tr><td>6</td><td colspan="2">Section and sub-section under which the original order is passed</td><td>143(3) of IT Act</td></tr>
</table>

Put in box
on 31/3/21-?

Amounts disputed in appeal	7	If appeal relates to any assessment		No
		a.	Total income as computed by the Assessing Officer for the assessment year referred to in item 1	N.A.
		b.	Total amount of additions or disallowances made in the assessment	N.A.
		c.	Amount disputed in appeal	N.A.
	8	If appeal relates to any penalty		No
		a.	Total amount of penalty imposed as per order	N.A
		b.	Amount of penalty disputed in appeal	N.A
	9	If appeal relates to any other matter		Yes
		a.	Amount disputed in appeal	--

Grounds of Appeal	10	Grounds of Appeal - Enclosed separately		Tax effect
		1		
		2		
		3		
		4		
		5		
		Total tax effect		N.A.

Appeal filing details	11	Whether there is any delay in filing of appeal (if yes, please attach application seeking condonation of delay)	No		
			If yes, Delay in No. of Days		
			Condonation Petition attached		N.A.
	12	Details of Appeal Fees Paid			
		BSR Code	Date of Payment	Serial No.	Amount
		6390340	29.5.21	01923	Rs.500/-

For M/s. MC MODI EDUCATIONAL TRUST

TRUSTEE

Signed:
(Authorised representative, if any)
Name:
Designation:

Signed: (Appellant)
Name: M.C.Modi Educational Trust
Designation: AOP

Form of verification

I, Soham Satish Modi, Trustee of the appellant do hereby declare that what is stated above is true to the best of my information and belief.

For M/s. MC MODI EDUCATIONAL TRUST

TRUSTEE

Place:Hyd
Date: 30.5.21

Signature:
Name: Soham Satish Modi
Designation: Trustee

M.C. Modi Educational Trust
Asst. year: 2016-17

GROUNDS OF APPEAL:

1. The order of the learned Commissioner of Income-Tax (Exemptions) dated 30.3.2021 is erroneous both on facts and in law.

2. The learned Commissioner of Income-Tax (Exemptions) erred in holding that there is any error in the assessment made u/s 143(3) dated 18.12.2018 for the assessment year 2016-17

3. The learned Commissioner of Income-Tax (Exemptions) erred in holding that there is any loss to Revenue in the order u/s 143(3) dated 18.12.2018.

4. The learned Commissioner of Income-Tax (Exemptions) erred in directing the Assessing Officer to invoke the provisions of Sec.11(3) of the I.T. Act when the Assessing officer did not apply the provisions of Sec.11 of the I.T. Act.

5. The learned Commissioner of Income-Tax (Exemptions) ought to have considered the fact that the exemption u/s 11 was not allowed to the appellant for the year under consideration and none of the provisions of Sec.11 would apply to the facts of the case.

6. The learned Commissioner of Income-Tax (Exemptions) erred in holding that the order of assessment is erroneous and prejudicial to

the interest of Revenue and further erred in setting aside the assessment for being re-done.

7. The learned Commissioner of Income-Tax (Exemptions) having mentioned clearly that registration u/s 12A was rejected vide order dated 27.8.2018 ought to have held that neither the provisions of Sec.11(2) nor Sec.11(3) would be applicable.

8. The learned Commissioner of Income-Tax (Exemptions) erred in holding that there is any amount accumulated u/s 11(2) for the financial year 2009-10 and erred in holding that the said amount was not utilized for charitable purposes and that the same is taxable u/s 11(3) for the assessment year 2016-17.

7. Any other ground that may be urged at the time of hearing.

For M/s. MS MODI EDUCATIONAL TRUST

TRUSTEE

APPELLANT