Office of the
**Commissioner of Income-Tax,
Appeal-9, Hyderabad.**
Room No. 3A-2, 2nd Floor, Aayakar Bhavan,
Hyderabad – 500 004.

सत्यमेव जयते

MODI PROPERTIES PVT. LTD. SEC'BAD
INWARD
No. 483
Date 16/11/19
Sign.

No. CIT /A-(9)/ misc /2019-20 **Date : 14/11/2019**

To
M/s. M.C. Modi Educational Trust
5-4-187/3 & 4
Soham Mansion, M.G. Road
Secunderabad – 500 003

Sub: Pending appeal in your own case – A.Y. 2016-17
Enhancement notice – regarding.

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Please refer to the above.

2. The appellant is not registered u/s. 12AA, therefore, exemption u/s. 11 is not applicable. Once the income is not exempt u/s. 11 then it has to be computed as per normal provisions of the Act. From the perusal of the income expenditure account, it is evident that the major source of income is rent and interest, however the Assessing Officer has inadvertently allowed the claim of 15% of gross receipts, and donations of Rs. 18,00,000/- which otherwise are not allowable. Therefore, why the income should not be computed as per normal provisions resulting into enhancement from Rs. 49,49,724/- to Rs. 74,72,823-.

3. Your reply should reach the undersigned by 30.11.2019, either by post or through official email, failing which it will be deemed that you have no objection to enhancement notice.

(ASHOK KUMAR KARDAM)
Commissioner of Income Tax
Appeal – 9, Hyderabad