

e-Proceedings Response Acknowledgement

INCOME TAX DEPARTMENT

PROCEEDING DETAILS

PAN/TAN	AAATM5488Q
Name	M.C.MODI EDUCATIONAL TRUST
Financial Year	2017-18
Assessment Year	2018-19
Proceeding Name	First Appeal Proceedings
Notice/Communication Reference ID	100082890433
Notice Section	250
Description	[ITBA]Hearing Notice u/s 250of Income Tax Act 1961.
Notice Issue Date	30-Jul-2024
Due Date for Submission	06-Aug-2024
Communication Sent date	
Document Reference ID	ITBA/NFAC/F/APL_1/2024-25/1067143611(1)

RESPONSE SUBMITTED

Remarks

Dear Sir/Madam, With reference to notice issued u/s 250 of the Income-tax Act, 1961, following is attached herewith for your kind consideration. 1) Paperbook containing detailed written submission, supporting documents and case laws relied upon. 2) Petition for admission of additional evidence which is important for adjudicating the appeal on merits. We also humbly submit that there is 1 day delay in making this submission as the consultant was occupied with couple of matters. Please consider the submission as in compliance with the notice issued and consider the same while disposing the appeal. Please let us know in case of further information required in this matter. Thanking You

Hash * Value Of Remarks

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1	MCMET_CITA_AY181 9.pdf	Paper book	1579558	3125917ebc6b2b7b b745b9675ad6aedef 8d1c7f35316ce0829 cc3401c6b2eef80
2	Petition for additional docs.pdf	Petition for additional evidence	118132	429659859d7bbd57 0617db3b721f2ed8 ed8baf26d41304ad

SI No	Attachment Name	Description	Size(bytes)	Hash * value of Attachment
				4b5d7ac4a487b08e
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* Hash : This value will uniquely identify the uploaded files and remarks.				



BEFORE THE COMMISSIONER OF INCOME TAX (APPEALS)
NATIONAL FACELESS APPEAL CENTRE (NFAC)

Appellant Name : M C Modi Educational Trust
Appellant PAN : AAATM5488Q
Appeal no : NFAC/2017-18/10008096
Assessment Year : 2018-19

PETITION FOR ADIMISSON OF ADDITIONAL EVIDENCE

In relation to the appeal for AY 2018-19, the appellant has submitted certain vital documents (referred below) which are very important in adjudicating the appeal on merits. The documents could not be submitted during the course of assessment proceeding for the reasons explained as under.

Firstly the documents being submitted are very old (more than 20 and 30 years old). At the point of time when assessment proceeding was going on, the appellant could not trace these documents. As explained in the written submission that the trust is more than 65 years old and there have been significant change in the person in charge of the activities of the trust. The persons who were holding the office of the trust during the period to which the document pertain are not alive and therefore it was a very time consuming process to trace these documents.

The main issue involved in the appeal is whether the appellant is registered u/s 12A so as to be eligible for exemption u/s 11. The documents being traced out and submitted establishes the fact beyond any doubt that the trust is registered and eligible for exemption u/s 11.

It is respectfully prayed that the documents be admitted for the reasons explained above and in the interest of justice the same may kindly be considered while adjudicating the appeal.

For M C Modi Educational Trust

Soham Modi
Trustee

Date: 07.08.2024
Place: Hyderabad