Acknowledgement Number : 701359131141124

e-Proceedings Response Acknowledgement

INCOME TAX DEPARTMENT

PROCEEDING DETAILS	
PAN/TAN	AAITM1654J
Name	MANILAL MODI CHARITABLE FOUNDATION
Financial Year	Not Available
Assessment Year	Not Available
Proceeding Name	Proceeding u/s 12A(1)(ac)(iii)
Notice/Communication Reference ID	100087084366
Notice Section	
Description	[ITBA]Hearing Notice
Notice Issue Date	08-Nov-2024
Due Date for Submission	14-Nov-2024
Communication Sent date	
Document Reference ID	ITBA/EXM/F/EXM43/2024-25/1070207390(1)
RESPONSE SUBMITTED	
Remarks	Dear Sir With reference to the notice issued in relation to application for registration u/s 12A(1)(ac)(ii), we are herewith submitting letter containing our reply and supporting documents. Please let us know in case of any further information/documents required from our end in this regard. Please consider the submission made till date and kindly process our application for registration u/s 12A(1)(ac)(ii) Thanking You For Manilal Modi Charitable Foundation Soham Modi
Hash * Value Of Remarks	ff982d7e4fcdb3728b3cdeb461874b66b14891235cc69d6bed63cb3d0642ebe1

Sl No	Attachment Name	Description	Size(bytes)	Hash * value of Attachment
1	Part 3.pdf	Submission made on 25.09.2024 Part 3	4861044	0c52157c7749851a2be6bef6f464d01bdd213fa73d7266b61b3f1090e8a86332
2	Reply to Notice.pdf	Reply to notice	133174	a102defdd24af647530d609d7dddea80896908125fa892f36c8d2d87031126b2
3	Part 1.pdf	Submission made	4800918	a050288a9a42cd0e

SI No	Attachment Name	Description	Size(bytes)	Hash * value of Attachment
		on 25.09.2024 Part 1		db8fb0c4851e1151f2782bd2c58ac21090d4c65aee2fc445
4	Part 2.pdf	Submission made on 25.09.2024 Part 2	4838066	1f8b76bb3e92266b5f70276718617fb45fa7b09ffab26447e2d198f193304469
5	Part 4.pdf	Submission made on 25.09.2024 Part 4	3342900	e5c7177ce8d6e250c757995342aecd97873376690548c882d534f6e2a669ed12
6	Medical Assistance.pdf	Evidence for medical assistance	1603718	2f9f011b92a635706b8b65665cb287605ff707affa1581f0cee539911f06e232

This is a system generated acknowledgement and does not require signature

* Hash : This value will uniquely identify the uploaded files and remarks.

To,
The Commissioner of Income Tax (Exemption),
Hyderabad

Dear Sir,

Subject	:	Reply to Notice dated 05.07.2024 and 23.08.2024
Reference	:	ITBA/EXM/F/EXM43/2024-25/1066443264(1)
Trust	:	Manilal Modi Charitable Foundation
PAN	:	AAITM1654J

With reference to notice cited above, we make the following submission providing information and explanation to the points as referred in the annexure of the said notice.

1. **Section 2(15) of the Income-tax Act, defines "Charitable Purpose". Please furnish a detailed note of your Trust/Institution, as to show how you fulfill the basic tenets of Charity, as defined in Section 2(15) of the Income-tax Act.**
   The trust is established with the object of carrying out Charitable Activities in the form of providing medical assistance, educational assistance, relief to poor. The trust has been financial supporting to the needy patients for their treatments. The activity of the trust comes within the purview of the Charitable Purpose which includes "Relief to the poor", "Medical relief". The activity of providing financial assistance to the poor comes within both the above specified charitable purposes.

2. **As per the section 2(15) the advance of any other object of General Public Utility (GPU) shall not before charitable purpose, if it involves the carrying on of any activity in the nature of trade, commerce or business, or any activity of rendering any service in relation to any trade, commerce or business, for a cases or fee or any other consideration etc, irrespective of the nature of use or application, or retention, of the income from such activity. Please submit a note on this regard to prove that this proviso is not applicable to you.**
   As stated above and apparent from the trust deed and receipts and payments accounts submitted earlier, the trust is formed to carry on charitable activities by way of medical assistance, relief to poor, education assistance only and accordingly no other activity is being carried on by the trust which would be in the nature of advancement of general public utility.

3. **If your activities fall under the category of advancement of any other object of General Public Utility, please clarify whether you receipts include the receipts due to trade/commerce/business or any other similar activity as mentioned in proviso to section 2(15) of the Income-tax Act and if so, ratio of such activity gross receipts with that of aggregate receipts, for each financial year, may be furnished.**

   As stated above, there is no activity in the nature of advancement of general public utility.

4. **Please clarify, whether you derive any income from, Profits and Gains of business which is incidental to your activities. If your answer is affirmative, please clarify you are maintaining separate books of account for the same and furnish proof of the same.**

   Trust has derived income only in the form of donations received and no business activity being carried on by the trust.

5. **Please confirm that no benefit is derived from the Trust by the Persons as defined in the Sec 13(1)(c) of I T Act , in any of the previous years.**

   We confirm that no benefit is derived from the trust by any person defined u/s 13(1)(c). This is also established from the account statements submitted that except for making payments towards medical treatment of unrelated persons, no other payments are made.

6. **Please furnish your financial statements from commencement of your activities, such as Income and expenditure statement, Receipts and Payment Account, Balance Sheet and Note forming part of the Accounts issued by the Auditor on verifications of your Accounts**

   Self-certified Copy of Financial Statements for last 2 years (available from date of formation of trust) are attached for your reference.

7. **Please clarify when your activities for which you claim present Registration 12AB or 80 G (5) or 10(23C) commenced and produce the evidence for the same.**

   First donation from the trust was made on 08.08.2023. Copy of bank statement and acknowledgement is included in the submission made on 25.09.2024.

8. **Please furnish the copies of bank accounts, copies of Income-tax returns, if any filed**

   Copy of bank statement from the date of opening of account is attached. The trust is formed on 01 August 2022 and accordingly the ITR is available only for FY 2022-23 and 2023-24. (Copy are attached).

9. **Further submit the information as under:-**
   - **ITR copies, financials/bank statements/audit reports, copies of previous registrations granted/rejected u/s 12A/80G/10(23C), declarations/affidavits if any etc.**
   - **The cash flow statement/financial statement indicated in the objectives of clause.**
   - **Copy of latest 3 months GST returns.**
   - **List of donors in respect to 80G claim.**
   - **Furnish the documentary evidences with regard to expenditure incurred for the objectives as per trust deed/MOA.**

Requisite documents (Bank statement, Financials, ITR) have been submitted in our submissions made on 25.09.2024. We also confirm that we have made any claim for 80G. Acknowledged copy of submissions made on 25.09.2024 is attached for your reference and records.

Please let us know in case of any further information/documents required from our end in this regard.

Please consider the submission made till date and kindly process our application for registration u/s 12A(1)(ac)(ii)

Thanking You.

Yours Faithfully,

For Manilal Modi Charitable Foundation

Soham Modi
(Submission made in e-filing portal)

Date: 14.11.2024
Place: Hyderabad