

Before the Income Tax Appellate Tribunal, Hyderabad - 'B' Bench

Appeal no: ITA 40/HYD/2025

Appellant: Manilal Modi Charitable Foundation;

PAN: AAITM1654J;

INDEX

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For Manilal Modi Charitable Foundation



CA Darshan Jakharia

Authorized Representative

Date: 05.04.2025

Place: Hyderabad

Before the Income Tax Appellate Tribunal, Hyderabad – “B” Bench

Written Submission

In the matter of

Manilal Modi Charitable Foundation Vs.

ITO., Exemption Ward-1(2) Hyderabad

In ITA 40/HYD/2025

Facts leading to the present appeal

Manilal Modi Charitable Foundation (hereinafter referred to as “Trust”) is a Charitable Trust formed on 01.08.2022 with the objective of carrying charitable activities given as under:

1. Rendering medical help to the needy in the form of subsidizing the cost of medical treatment, donating hospitals, clinics for treatment of poor and needy.
2. Spreading education, rendering help to the needy and deserving students in the form of awarding scholarship, financial assistance to education institution.
3. Providing food, clothes, other assistance to the poor and needy people.

The trust was granted provisional registration u/s 12AB of the Income Tax Act, 1961 vide order dated 08.11.2022. Thereafter on 20.06.2024, the trust made an application u/s 12A12A(1)(ac)(iii) seeking regular registration. The said application was rejected by the Commissioner of Income Tax (Exemptions), Hyderabad [hereinafter referred to as “CIT(E)”] vide order dated 16.12.2024.

Aggrieved by the above referred order rejecting the application seeking regular registration, the assessee is in present appeal before your honours and we hereby give written submission providing explanation on grounds of appeal as under.

Explanation on grounds of appeal

Ground 1: The Learned Commissioner of Income Tax (Exemption) [CIT(E)] erred in law and facts of the case while passing the order rejecting the application for regular registration filed by the appellant u/s 12A(1)(ac)(iii).

Ground 2: The Learned CIT(E) erred in rejecting the application simply stating that no substantial activities which are charitable in nature are carried out, ignoring that firstly the assessee is carrying on charitable activities in accordance with its objects and moreover the law nowhere requires for carrying on of substantial activities, the law only requires that the trust must carry on charitable activities.

Ground 3: The order passed by Learned CIT(E) is cryptic to the extent that it neither elaborates on the reasons for rejecting the application nor it specify as to which particular provision has been violated and in what manner it is violated.

Ground 4: The appellant craves leave to add, alter, delete any of the grounds as seemed necessary on or before the appeal is heard.

Firstly, it is humbly submitted that the application of Trust has been rejected in a summary manner without providing any elaborated and convincing reasons. Further, in our understanding, the reasons given do not justify the rejection of application and as the order passed is not in accordance with the provisions of the act. For the sake of ready reference, operating para from the order of CIT(E) is reproduced as under:

*On perusal of the submissions made by the assessee, it is observed that **no substantial activities** which are charitable in nature **are being carried out** by the assessee, which is **in violation of the provisions of the section 12AB** of the IT Act, 1961. In view of the above, the present application in form 10AB for registration u/s 12AB is herewith rejected.*

On perusal of the above, it is evident that the learned CIT(E) has rejected the application simply stating that “No substantial activities of charitable nature are being carried out and the same is in violation of provisions of section 12AB”.

The reasoning and observation of the learned CIT(E) is rebutted as under:

It is submitted that in line with its object the assessee is carrying on charitable activity in the form of providing financial assistance for medical treatment of the needy people. The trust has tie up with a hospital named Aakar Asha Hospital, a charitable hospital run by Narsing Swain Memorial Trust. The pays Rs. 35,000/- per treatment based on the information and requisition received from the hospital regarding patient, problem and treatment given. In order to substantiate its charitable activity, the trust submitted requisition letters received from Aakar Asha Hospital requesting for money for treatment of the patients. The trust also submitted bank statement reflecting the

payments made. In our understanding this activity falls within the definition of "Charitable Activities" given in section 2(15) of the Act which includes within its ambit "Medical Relief" and "Relief to the poor".

As regards not carrying on "**Substantial Activities**" it is humbly submitted that the provision nowhere specifies or mandates to carry substantial activities and learned CIT(E) has also not specified as to under which provision the trust is required to carry out substantial activities and as to what constitutes "Substantial Activities". Further the learned CIT(E) has stated that this is in violation of section 12AB. However, on perusal of the provisions of section 12AB it is amply clear that the provision only requires the trust to carry on genuine charitable activities and to comply with law and regulation as are material for the purpose of achieving its objects.

It is also submitted that neither the genuineness of the charitable activity has been questioned nor there is any indication of trust not complying with any of the law or any provisions of the Income Tax Act, 1961. The only thing mentioned is not carrying on substantial activity which is not at all the criteria for deciding an application seeking registration.

Copy of the following documents are attached:

1. Requisitions received from the hospital containing details of patients.
2. Bank statement reflecting the payments made towards medical treatment.

In view of the above submissions supported by documentary evidences, it is respectfully prayed that a direction for grant of regular registration may kindly be given.

Thanking You,

For Manilal Modi Charitable Foundation



CA Darshan Jakharia
Authorised Representative

Date: 05/04/2025

Place: Hyderabad

Centre for
Reconstructive Surgery



• Plastic Surgery • Orthopedics • Pediatric Services • Cancer Surgery • Physical Rehabilitation • Oral & Maxillofacial Surgery (Dental)

Date: 15/04/2023

To
Mr. Soham Modi,
Manilal Modi Charitable Foundation,
5-4-187/3&4,
Soham Mansion,
M.G. Road,
Secunderabad – 500 003.

Subject: Financial support for treatment of Mrs. Y. Anuradha.

Sir,

We are a charitable hospital and are providing reconstructive surgery to needy patients free of charge. We are entirely dependent on contributions from individuals/companies/institutions to meet the expenses of the treatment. We request you to support the treatment charges of some patients identified by us.

We request you to donate a sum of Rs. 35,000/- towards treatment charges of Mrs. Y. Anuradha. The details of the treatment are given under.

Thank You.

Yours sincerely,


Dr. Bharatendu Swain



Details of treatment:

Details of treatment:			
Name of patient:	Mrs. Y. Anuradha	Age:	48 years
Date of Surgery	05/04/2023		
Address:	H.No: 2-17-127/6/1, Plot No-106, Road no-2, Sri Raghavendra nagar colony, Uppal		
Brief description of treatment given: Exploration of swelling over dorsolateral aspect of left foot, and plantar region			

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Date: 15/04/2023

To
Mr. Soham Modi,
Manilal Modi Charitable Foundation,
5-4-187/3&4,
Soham Mansion,
M.G. Road,
Secunderabad – 500 003.

Subject: Financial support for treatment of Mr K. Lakshmi Narasimha Rao.

Sir,

We are a charitable hospital and are providing reconstructive surgery to needy patients free of charge. We are entirely dependent on contributions from individuals/companies/institutions to meet the expenses of the treatment. We request you to support the treatment charges of some patients identified by us.

We request you to donate a sum of Rs. 35,000/- towards treatment charges of Mr K. Lakshmi Narasimha Rao. The details of the treatment are given under.

Thank You.

Yours sincerely,

Dr. Bharatendu Swain.



Details of treatment:

Details of treatment:			
Name of patient:	Mr K. Lakshmi Narasimha Rao	Age:	60 years
Date of Surgery	07/04/2023		
Address:	Flat No: 404, Rolin Residency, Czech Colony, Sanath Nagar, Hyderabad		
Brief description of treatment given: Excision biopsy swelling over back			

Q.

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Date: 15/04/2023

To
Mr. Soham Modi.
Manilal Modi Charitable Foundation,
5-4-187/3&4,
Soham Mansion,
M.G. Road,
Secunderabad – 500 003.

Subject: Financial support for treatment of Ms Leeja Dutta.

Sir,

We are a charitable hospital and are providing reconstructive surgery to needy patients free of charge. We are entirely dependent on contributions from individuals/companies/institutions to meet the expenses of the treatment. We request you to support the treatment charges of some patients identified by us.

We request you to donate a sum of Rs. 35,000/- towards treatment charges of Ms Leeja Dutta. The details of the treatment are given under.

Thank You.

Yours sincerely,

Dr. Bharatendu Swain.



Details of treatment:

Details of treatment:			
Name of patient:	Ms Lecja Dutta	Age:	18 years
Date of Surgery	14/04/2023		
Address:	04, Champak Nagar, Ganesh Para, Devpath Ambari Fatasil, Assam.		
Brief description of treatment given: Rhinoplasty of cleft lip nose deformity			

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Date: 15/04/2023

To
Mr. Soham Modi.
Manilal Modi Charitable Foundation,
5-4-187/3&4,
Soham Mansion,
M.G. Road,
Secunderabad – 500 003.

Subject: Financial support for treatment of Ms Sai Sree Samaleti.

Sir.

We are a charitable hospital and are providing reconstructive surgery to needy patients free of charge. We are entirely dependent on contributions from individuals/companies/institutions to meet the expenses of the treatment. We request you to support the treatment charges of some patients identified by us.

We request you to donate a sum of Rs. 35,000/- towards treatment charges of Ms Sai Sree Samaleti. The details of the treatment are given under.

Thank You.

Yours sincerely,

Dr. Bharatendu Swain.



Details of treatment:

Details of treatment:			
Name of patient:	Ms Sai Sree Samaleti	Age:	23 years
Date of Surgery	13/04/2023		
Address:	H.No 17-85 Sri Nagar Colony, Siddipet		
Brief description of treatment given: Closure of palatal fistula + left ala reconstruction			

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Date: 15/04/2023

To
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Manilal Modi Charitable Foundation,
5-4-187/3&4,
Soham Mansion,
M.G. Road,
Secunderabad – 500 003.

Subject: Financial support for treatment of Master Ravi Kumar.

Sir,

We are a charitable hospital and are providing reconstructive surgery to needy patients free of charge. We are entirely dependent on contributions from individuals/companies/institutions to meet the expenses of the treatment. We request you to support the treatment charges of some patients identified by us.

We request you to donate a sum of Rs. 35,000/- towards treatment charges of Master Ravi Kumar. The details of the treatment are given under.

Thank You.

Yours sincerely,

Dr. Bharatendu Swain.



Details of treatment:

Name of patient:	Master Ravi Kumar	Age:	16 years
Date of Surgery	08/04/2023		
Address:	Palhari, Banda, Uttar Pradesh		
Brief description of treatment given: Burns right side of face, arm, chest, trunk and thigh – debridement and collagen application			

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Date: 15/04/2023

To
Mr. Soham Modi,
Manilal Modi Charitable Foundation,
5-4-187/3&4,
Soham Mansion,
M.G. Road,
Secunderabad – 500 003.

Subject: Financial support for treatment of Mr. D. Nalini Kanth.

Sir,

We are a charitable hospital and are providing reconstructive surgery to needy patients free of charge. We are entirely dependent on contributions from individuals/companies/institutions to meet the expenses of the treatment. We request you to support the treatment charges of some patients identified by us.

We request you to donate a sum of Rs. 35,000/- towards treatment charges of Mr. D. Nalini Kanth. The details of the treatment are given under.

Thank You.

Yours sincerely,

Dr. Bharatendu Swain.



Details of treatment:

Name of patient:	Mr. D. Nalini Kanth	Age:	30 years
Date of Surgery	10/04/2023		
Address:	H.No: 32-11-2/32, Bala Bhaskar Nagar, Krishna Lanka, Vijayawada		
Brief description of treatment given:	Post traumatic depressed dorsum of nose - Septorhinoplasty		

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Date: 22/04/2023

To
Mr. Soham Modi,
Manilal Modi Charitable Foundation,
5-4-187/3&4,
Soham Mansion,
M.G. Road,
Secunderabad – 500 003.

Subject: Financial support for treatment of Mr. Prem Kumar Sharma

Sir,

We are a charitable hospital and are providing reconstructive surgery to needy patients free of charge. We are entirely dependent on contributions from individuals/companies/institutions to meet the expenses of the treatment. We request you to support the treatment charges of some patients identified by us.

We request you to donate a sum of Rs. 35,000/- towards treatment charges of Mr. Prem Kumar Sharma. The details of the treatment are given under.

Thank You.

Yours sincerely,

Dr. Bharatendu Swain.




Details of treatment:

Name of patient:	Mr Prem Kumar Sharma	Age:	44 years
Date of Surgery	11/04/2023		
Address:	Saidpur Dighwara, Saran, Bihar		
Brief description of treatment given: Post traumatic B/L nasal and septal fracture – Nasoseptal reduction			

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Date: 22/04/2023

To
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Manilal Modi Charitable Foundation,
5-4-187/3&4,
Soham Mansion,
M.G. Road,
Secunderabad – 500 003.

Subject: Financial support for treatment of Mr. J. Krishnaiah

Sir,

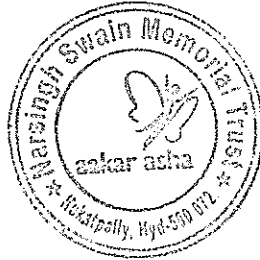
We are a charitable hospital and are providing reconstructive surgery to needy patients free of charge. We are entirely dependent on contributions from individuals/companies/institutions to meet the expenses of the treatment. We request you to support the treatment charges of some patients identified by us.

We request you to donate a sum of Rs. 35,000/- towards treatment charges of Mr. J. Krishnaiah. The details of the treatment are given under.

Thank You.

Yours sincerely,

Dr. Bharatendu Swain.



Details of treatment:

Name of patient:	Mr. J. Krishnaiah	Age:	37 years
Date of Surgery	11/04/2023		
Address:	H.No: 1-88, Appajipally, Thimmajipally, Mahbubnagar		
Brief description of treatment given: Left upper limb – wrist fixed, flexion deformity, muscle wasting – Extensive release of adherent flexors and K-wiring of wrist in neutral position			

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Date: 22/04/2023

To
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Manilal Modi Charitable Foundation,
5-4-187/3&4,
Soham Mansion,
M.G. Road,
Secunderabad – 500 003.

Subject: Financial support for treatment of Baby. K. Deepika
Sir,

We are a charitable hospital and are providing reconstructive surgery to needy patients free of charge. We are entirely dependent on contributions from individuals/companies/institutions to meet the expenses of the treatment. We request you to support the treatment charges of some patients identified by us.

We request you to donate a sum of Rs. 35,000/- towards treatment charges of Baby. K. Deepika. The details of the treatment are given under.

Thank You.

Yours sincerely,

Dr. Bharatendu Swain.



Details of treatment:

Name of patient:	Baby. K. Deepika	Age:	12 years
Date of Surgery	11/04/2023		
Address:	H.No: 1-70/A, Turkadine, Mehaboobnagar		
Brief description of treatment given:	2 nd stage right ear reconstruction		

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Date: 22/04/2023

To
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Manilal Modi Charitable Foundation,
5-4-187/3&4,
Soham Mansion,
M.G. Road,
Secunderabad – 500 003.

Subject: Financial support for treatment of Mr T. Rakesh Krishna
Sir,

We are a charitable hospital and are providing reconstructive surgery to needy patients free of charge. We are entirely dependent on contributions from individuals/companies/institutions to meet the expenses of the treatment. We request you to support the treatment charges of some patients identified by us.

We request you to donate a sum of Rs. 35,000/- towards treatment charges of Mr T. Rakesh Krishna. The details of the treatment are given under.

Thank You.

Yours sincerely,

Dr. Bharatendu Swain.



Details of treatment:

Name of patient:	Mr T. Rakesh Krishna	Age:	24 years
Date of Surgery	11/04/2023		
Address:	H.No: 1-120, Padamatipalem, Rajeev nagar, Malipuram, East Godavari		
Brief description of treatment given:	Lacerated wound – right alar region – LW suturing over nose		

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Date: 22/04/2023

To
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Manilal Modi Charitable Foundation,
5-4-187/3&4,
Soham Mansion,
M.G. Road,
Secunderabad – 500 003.

Subject: Financial support for treatment of Mr. P. Shankar
Sir,

We are a charitable hospital and are providing reconstructive surgery to needy patients free of charge. We are entirely dependent on contributions from individuals/companies/institutions to meet the expenses of the treatment. We request you to support the treatment charges of some patients identified by us.

We request you to donate a sum of Rs. 35,000/- towards treatment charges of Mr. P. Shankar. The details of the treatment are given under.

Thank You.

Yours sincerely,

Dr. Bharatendu Swain.



Details of treatment:

Details of treatment:			
Name of patient:	Mr. P. Shankar	Age:	25 years
Date of Surgery	12/04/2023		
Address:	H.No: 4-123/1, Ponkal, Mamada, Adilabad		
Brief description of treatment given: Post electrical burn scarring of right side of the face – 1 st stage reconstruction of post electrical burn injury deformity right of face – Microsurgical RAFF left			

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Date: 22/04/2023

To
Mr. Soham Modi,
Manilal Modi Charitable Foundation,
5-4-187/3&4,
Soham Mansion,
M.G. Road,
Secunderabad – 500 003.

Subject: Financial support for treatment of Master Aleem

Sir,

We are a charitable hospital and are providing reconstructive surgery to needy patients free of charge. We are entirely dependent on contributions from individuals/companies/institutions to meet the expenses of the treatment. We request you to support the treatment charges of some patients identified by us.

We request you to donate a sum of Rs. 35,000/- towards treatment charges of Master Aleem. The details of the treatment are given under.

Thank You.

Yours sincerely,

Dr. Bharatendu Swain.



Details of treatment:

Name of patient:	Master Aleem	Age:	12 years
Date of Surgery	13/04/2023		
Address:	Manmarry, Appareddyguda, Rangareddy		
Brief description of treatment given: Complete cleft palate - Palatoplasty			

Dj

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Date: 29/04/2023

To
Mr. Soham Modi,
Manilal Modi Charitable Foundation,
5-4-187/3&4,
Soham Mansion,
M.G. Road,
Secunderabad – 500 003.

Subject: Financial support for treatment of Mr. A. Sridhar

Sir,

We are a charitable hospital and are providing reconstructive surgery to needy patients free of charge. We are entirely dependent on contributions from individuals/companies/institutions to meet the expenses of the treatment. We request you to support the treatment charges of some patients identified by us.

We request you to donate a sum of Rs. 35,000/- towards treatment charges of Mr. A. Sridhar. The details of the treatment are given under.

Thank You.

Yours sincerely,

Dr. Bharatendu Swain.



Details of treatment:

Name of patient:	Mr. A. Sridhar	Age:	18 years
Date of Surgery	21/04/2023		
Address:	H.No: 10-6, Ismalikhapet, Sangareddy		
Brief description of treatment given: PB contracture of Right foot great toe – Release of right foot PBC and local flap + skin grafting			

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Date: 29/04/2023

To
Mr. Soham Modi,
Manilal Modi Charitable Foundation,
5-4-187/3&4,
Soham Mansion,
M.G. Road,
Secunderabad – 500 003.

Subject: Financial support for treatment of Baby Zaheera

Sir.

We are a charitable hospital and are providing reconstructive surgery to needy patients free of charge. We are entirely dependent on contributions from individuals/companies/institutions to meet the expenses of the treatment. We request you to support the treatment charges of some patients identified by us.

We request you to donate a sum of Rs. 35,000/- towards treatment charges of Baby Zaheera. The details of the treatment are given under.

Thank You.

Yours sincerely,

Dr. Bharatendu Swain.



Details of treatment:

Name of patient:	Baby Zaheera	Age:	10 Years
Date of Surgery	13/04/2023		
Address:	H.No: 9-21, Ramadugu, Velichala, Karimnagar		
Brief description of treatment given:	Left side complete cleft lip, alveolus and palate – Cleft lip repair		

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Date: 29/04/2023

To
Mr. Soham Modi,
Manilal Modi Charitable Foundation,
5-4-187/3&4,
Soham Mansion,
M.G. Road,
Secunderabad 500 003.

Subject: Financial support for treatment of Mast. Tharun N

Sir,

We are a charitable hospital and are providing reconstructive surgery to needy patients free of charge. We are entirely dependent on contributions from individuals/companies/institutions to meet the expenses of the treatment. We request you to support the treatment charges of some patients identified by us.

We request you to donate a sum of Rs. 35,000/- towards treatment charges of Master Tharun N. The details of the treatment are given under.

Thank You.
Yours sincerely,

Dr. Bharatendu Swain.



Details of treatment:

Details of treatment:			
Name of patient:	Mast. Tharun N	Age:	7 years
Date of Surgery	14/04/2023		
Address:	Shagapur Thanda		
Brief description of treatment given: Left side congenital ptosis – Frontalis Suspension			

B

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• Plastic Surgery • Orthopedics • Pediatric Services • Cancer Surgery • Physical Rehabilitation • Oral & Maxillofacial Surgery (Dental)

Date: 29/04/2023

To
Mr. Soham Modi,
Manilal Modi Charitable Foundation,
5-4-187/3&4,
Soham Mansion,
M.G. Road,
Secunderabad – 500 003.

Subject: Financial support for treatment of Baby Ritu Priya

Sir,

We are a charitable hospital and are providing reconstructive surgery to needy patients free of charge. We are entirely dependent on contributions from individuals/companies/institutions to meet the expenses of the treatment. We request you to support the treatment charges of some patients identified by us.

We request you to donate a sum of Rs. 35,000/- towards treatment charges of Baby Ritu Priya. The details of the treatment are given under.

Thank You.

Yours sincerely,


Dr. Bharatendu Swain.



Details of treatment:

Details of treatment:			
Name of patient:	Baby Ritu Priya	Age:	4 years
Date of Surgery	14/04/2023		
Address:	Shagapur Thanda		
Brief description of treatment given: Frontalis suspension for Ptosis			



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Date: 08/04/23.

To,
Mr. Soham Modi,
Manilal Modi Charitable Foundation,
5-4-187/3&4,
Soham Mansion,
M.G. Road,
Secunderabad – 500 003.

Subject: Financial support for treatment of Mr K. Veerachary.

Sir,

We are a charitable hospital and are providing reconstructive surgery to needy patients free of charge. We are entirely dependent on contributions from individuals/companies/institutions to meet the expenses of the treatment. We request you to support the treatment charges of some patients identified by us.

We request you to donate a sum of Rs. 35,000/- towards treatment charges of Mr. K. Veerachary. The details of the treatment are given under.

Thank You.

Yours sincerely,

Dr. Bharatendu Swain.



Details of treatment:

Name of patient:	Mr. K. Veerachary	Age:	56 years
Date of Surgery	04/04/2023		
Address:	H.No: 36-212, Devamma basti, Jagathgiri gutta, Hyderabad		
Brief description of treatment given:	LD2 finger crust injury – Terminalization		

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Date: 08/04/23.

To,
Mr. Soham Modi,
Manilal Modi Charitable Foundation,
5-4-187/3&4,
Soham Mansion,
M.G. Road,
Secunderabad – 500 003.

Subject: Financial support for treatment of Baby Vinya sri.

Sir.

We are a charitable hospital and are providing reconstructive surgery to needy patients free of charge. We are entirely dependent on contributions from individuals/companies/institutions to meet the expenses of the treatment. We request you to support the treatment charges of some patients identified by us.

We request you to donate a sum of Rs. 35,000/- towards treatment charges of Baby Vinya sri. The details of the treatment are given under.

Thank You.

Yours sincerely,

Dr. Bharatendu Swain.



Details of treatment:

Details of treatment:			
Name of patient:	Baby Vinya sri	Age:	4 years
Date of Surgery	03/04/2023		
Address:	H.No: 3-7-135, J.J Nagar, Harijanawada, Kamareddy		
Brief description of treatment given: Brachydactyly right hand D2-3, D4-5 – Release of syndactyly RD-2,3,4,5+SSG			

D:

Centre for
Reconstructive Surgery



• Plastic Surgery • Orthopedics • Pediatric Services • Cancer Surgery • Physical Rehabilitation • Oral & Maxillofacial Surgery (Dental)

Date: 08/04/23

To,
Mr. Soham Modi,
Manilal Modi Charitable Foundation,
5-4-187/3&4,
Soham Mansion,
M.G. Road,
Secunderabad – 500 003.

Subject: Financial support for treatment of Master G. Pavan.

Sir,

We are a charitable hospital and are providing reconstructive surgery to needy patients free of charge. We are entirely dependent on contributions from individuals/companies/institutions to meet the expenses of the treatment. We request you to support the treatment charges of some patients identified by us.

We request you to donate a sum of Rs. 35,000/- towards treatment charges of Master G. Pavan. The details of the treatment are given under.

Thank You.

Yours sincerely,

Dr. Bharatendu Swain.



Details of treatment:

Details of treatment:			
Name of patient:	Master G. Pavan	Age:	12 years
Date of Surgery	05/04/2023		
Address:	Secunderabad		
Brief description of treatment given: Correction of campodactyly LD3,4,5, K-Wiring and skin grafting			

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• Plastic Surgery • Orthopedics • Pediatric Services • Cancer Surgery • Physical Rehabilitation • Oral & Maxillofacial Surgery (Dental)

Date: 08/04/23

To.
Mr. Soham Modi.
Manilal Modi Charitable Foundation,
5-4-187/3&4,
Soham Mansion.
M.G. Road,
Secunderabad – 500 003.

Subject: Financial support for treatment of Mr. E. Kanakaiah.

Sir,

We are a charitable hospital and are providing reconstructive surgery to needy patients free of charge. We are entirely dependent on contributions from individuals/companies/institutions to meet the expenses of the treatment. We request you to support the treatment charges of some patients identified by us.

We request you to donate a sum of Rs. 35,000/- towards treatment charges of Mr. E. Kanakaiah. The details of the treatment are given under.

Thank You.

Yours sincerely,

Dr. Bharatendu Swain.



Details of treatment:

Name of patient:	Mr. E. Kanakaiah	Age:	60 Years
Date of Surgery	04/04/2023		
Address:	H.No; 12-16-100/1, Janatha Nagar, Moosapet, Hyderabad		
Brief description of treatment given:	Raw area over right ankle – skin grafting done		

Centre for
Reconstructive Surgery



aakar asha hospital
lets enable

• Plastic Surgery • Orthopedics • Pediatric Services • Cancer Surgery • Physical Rehabilitation • Oral & Maxillofacial Surgery (Dental)

Date: 08/04/23

To,
Mr. Soham Modi,
Manilal Modi Charitable Foundation,
5-4-187/3&4,
Soham Mansion,
M.G. Road,
Secunderabad – 500 003.

Subject: Financial support for treatment of Baby A. Kruthika.

Sir,

We are a charitable hospital and are providing reconstructive surgery to needy patients free of charge. We are entirely dependent on contributions from individuals/companies/institutions to meet the expenses of the treatment. We request you to support the treatment charges of some patients identified by us.

We request you to donate a sum of Rs. 35,000/- towards treatment charges of Baby A. Kruthika. The details of the treatment are given under.

Thank You.

Yours sincerely,

Dr. Bharatendu Swain.



Details of treatment:

Details of treatment:			
Name of patient:	Baby A. Kruthika	Age:	5 Years
Date of Surgery	03/04/2023		
Address:	H.No: 5-21, Anthammagudem, Choupal, Budhan, Pochampally, Yadadri		
Brief description of treatment given: Surgery for cleft palate			

Centre for
Reconstructive Surgery


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• Plastic Surgery • Orthopedics • Pediatric Services • Cancer Surgery • Physical Rehabilitation • Oral & Maxillofacial Surgery (Dental)

Date: 08/04/23

To.
Mr. Soham Modi,
Manilal Modi Charitable Foundation,
5-4-187/3&4,
Soham Mansion,
M.G. Road,
Secunderabad – 500 003.

Subject: Financial support for treatment of Master B. Eshwar.

Sir,

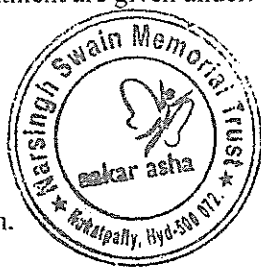
We are a charitable hospital and are providing reconstructive surgery to needy patients free of charge. We are entirely dependent on contributions from individuals/companies/institutions to meet the expenses of the treatment. We request you to support the treatment charges of some patients identified by us.

We request you to donate a sum of Rs. 35,000/- towards treatment charges of Master B. Eshwar. The details of the treatment are given under.

Thank You.

Yours sincerely,

Dr. Bharatendu Swain.



Details of treatment:

Name of patient:	Master B. Eshwar	Age:	11 Years
Date of Surgery	03/04/2023		
Address:	H.No: 3-79, Siddapur, Hansanparthy, Warangal		
Brief description of treatment given:	Release of Post Burn Contractures, Wiring, SSG		

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STATEMENT OF ACCOUNT

M/S. MANILAL MODI CHARITABLE FOUNDATION
 MANILA MODI CHARITABLE OF UNDATION
 H NO 5-4-187/5/16/5 2ND FLOOR P M
 MODI MADIN COMMERCIAL CMPLX
 HYDERABAD
 500003
 TELANGANA
 INDIA

Branch: BEGUMPET, SECUNDRABAD
 A/C type: CURRENT ACCOUNT - TRUST
 OD Limit: 0
 Unclear Amt: 0
 Sweepin: N
 Email Id: ebanking@modiproperties.com

A/C Number: 009788700001452
 Customer Id: 15269184
 Jt Holder 1:
 Jt Holder 2:

Period: 01-APR-2023 To 11-JAN-2024

TXN DATE	VALUE DATE	DESCRIPTION	REFERENCE	DEBITS	CREDITS	BALANCE
APR-2023	01-APR-2023	B/F ...		0.00	0.00	0.00
JUL-2023	13-JUL-2023	MAY FLOWER PLATINUM WELFARE IP	000000000000	0.00	50,000.00	50,000.00
17-JUL-2023	17-JUL-2023	FUNDS TRF-BEGUMPET-009763700001633- MODIPROPERTIES PLTD	000000067309	0.00	70,000.00	120,000.00
18-JUL-2023	18-JUL-2023	FUNDS TRF-BEGUMPET-009763700003543- SILVER OAK VILLAS LL	000000960254	0.00	70,000.00	190,000.00
18-JUL-2023	18-JUL-2023	FUNDS TRF-BEGUMPET-009763700001773- MODI HOUSING PVT LTD	000000634645	0.00	70,000.00	260,000.00
26-JUL-2023	26-JUL-2023	FUNDS TRF-BEGUMPET-009763700001633- MODIPROPERTIES PLTD	000000291482	0.00	70,000.00	330,000.00
28-JUL-2023	28-JUL-2023	FUNDS TRF-BEGUMPET-009763700001773- MODI HOUSING PVT LTD	000000431972	0.00	70,000.00	400,000.00
28-JUL-2023	28-JUL-2023	FUNDS TRF-BEGUMPET-009763700003543- SILVER OAK VILLAS LL	000000960260	0.00	70,000.00	470,000.00
31-JUL-2023	31-JUL-2023	FUNDS TRF-BEGUMPET-009763700001633- MODIPROPERTIES PLTD	000000061513	0.00	70,000.00	540,000.00
02-AUG-2023	02-AUG-2023	FUNDS TRF-BEGUMPET-009763700001773- MODI HOUSING PVT LTD	000000634654	0.00	70,000.00	610,000.00
04-AUG-2023	04-AUG-2023	FUNDS TRF-BEGUMPET-009763700003543- SILVER OAK VILLAS LL	000000960265	0.00	70,000.00	680,000.00
07-AUG-2023	07-AUG-2023	FUNDS TRF-BEGUMPET-009763700001633- MODIPROPERTIES PLTD	000000061521	0.00	35,000.00	715,000.00
08-AUG-2023	08-AUG-2023	CTS CLG NUN NARSINGH SWAIN MEMORIAL	000000253601	35,000.00	0.00	680,000.00
08-AUG-2023	08-AUG-2023	CTS CLG NUN NARSINGH SWAIN MEMORIAL	000000253602	35,000.00	0.00	645,000.00
08-AUG-2023	08-AUG-2023	FUNDS TRF-BEGUMPET-009763700001773- MODI HOUSING PVT LTD	000000484992	0.00	35,000.00	680,000.00
11-AUG-2023	11-AUG-2023	CTS CLG NUN NARSINGH SWAIN MEMORIAL	000000253603	35,000.00	0.00	645,000.00
11-AUG-2023	11-AUG-2023	CTS CLG NUN NARSINGH SWAIN MEMORIAL	000000253604	35,000.00	0.00	610,000.00
11-AUG-2023	11-AUG-2023	CTS CLG NUN NARSINGH SWAIN MEMORIAL	000000253605	35,000.00	0.00	575,000.00
14-AUG-2023	14-AUG-2023	FUNDS TRF-BEGUMPET-009763700003543- SILVER OAK VILLAS LL	000000921151	0.00	70,000.00	645,000.00
17-AUG-2023	17-AUG-2023	CTS CLG NUN NARSINGH SWAIN MEMORIAL	000000253607	35,000.00	0.00	610,000.00
17-AUG-2023	17-AUG-2023	CTS CLG NUN NARSINGH SWAIN MEMORIAL	000000253608	35,000.00	0.00	575,000.00
17-AUG-2023	17-AUG-2023	CTS CLG NUN NARSINGH SWAIN MEMORIAL	000000253606	35,000.00	0.00	540,000.00
18-AUG-2023	18-AUG-2023	CTS CLG NUN NARSINGH SWAIN MEMORIAL	000000253609	35,000.00	0.00	505,000.00
18-AUG-2023	18-AUG-2023	CTS CLG NUN NARSINGH SWAIN MEMORIAL	000000253610	35,000.00	0.00	470,000.00
19-AUG-2023	19-AUG-2023	CTS CLG NUN NARSINGH SWAIN MEMORIAL	000000253612	35,000.00	0.00	435,000.00
19-AUG-2023	19-AUG-2023	CTS CLG NUN NARSINGH SWAIN MEMORIAL	000000253611	35,000.00	0.00	400,000.00
23-AUG-2023	23-AUG-2023	FUNDS TRF-BEGUMPET-009763700003543-	000000921162	0.00	70,000.00	470,000.00

TXN DATE	VALUE DATE	DESCRIPTION	REFERENCE	DEBITS	CREDITS	BALANCE
15-SEP-2023	15-SEP-2023	SILVER OAK VILLAS LL				
		CTS CLG NUN NARSINGH SWAIN	000000253618	35,000.00	0.00	435,000.00
		MEMORIAL				
15-SEP-2023	15-SEP-2023	CTS CLG NUN NARSINGH SWAIN	000000253615	35,000.00	0.00	400,000.00
		MEMORIAL				
15-SEP-2023	15-SEP-2023	CTS CLG NUN NARSINGH SWAIN	000000253617	35,000.00	0.00	365,000.00
		MEMORIAL				
21-SEP-2023	21-SEP-2023	CTS CLG NUN NARSINGH SWAIN	000000253616	35,000.00	0.00	330,000.00
		MEMORIAL				
21-SEP-2023	21-SEP-2023	CTS CLG NUN NARSINGH SWAIN	000000253613	35,000.00	0.00	295,000.00
		MEMORIAL				
21-SEP-2023	21-SEP-2023	CTS CLG NUN NARSINGH SWAIN	000000253614	35,000.00	0.00	260,000.00
		MEMORIAL				
26-SEP-2023	26-SEP-2023	NEFT DR-YESB32692503182-LAXMI NIWAS	000000253622	108,000.00	0.00	152,000.00
		AND CO-HDFC0000081-BEGUMPET				

Opening Balance .	0.00	C
Total Debit Amt :	738,000.00	
Total Credit Amt :	890,000.00	Dr Count : 19
Closing Balance :	152,000.00	Cr Count : 14

*****END OF STATEMENT*****

STATEMENT OF ACCOUNT

M/S. MANILAL MODI CHARITABLE FOUNDATION
MANILA MODI CHARITABLE OF UNDATION
H NO 5-4-187/5/16/5 2ND FLOOR P M
MODI MADIN COMMERCIAL CMPLX
HYDERABAD
500003
TELANGANA
INDIA

Branch: BEGUMPET, SECUNDRABAD
A/C type: CURRENT ACCOUNT - TRUST
OD Limit: 0
Unclear Amt: 0
Sweepin: N
Email Id: ebanking@modiproperties.com

A/C Number: 009788700001452
Customer Id: 15269184
Jt Holder 1:
Jt Holder 2:

Period : 01-FEB-2024 To 14-MAR-2024

TXN DATE	VALUE DATE	DESCRIPTION	REFERENCE	DEBITS	CREDITS	BALANCE
FEB-2024	01-FEB-2024	B/F ...		0.00	152,000.00	152,000.00
14-FEB-2024	14-FEB-2024	FUNDS TRF-BEGUMPET-009763700002411-SOHAM SATISH	000000995246	50,000.00	0.00	102,000.00

Opening Balance : 152,000.00 C
Total Debit Amt : 50,000.00
Total Credit Amt : 0.00 Dr Count : 1
Closing Balance : 102,000.00 Cr Count : 0

*****END OF STATEMENT*****

STATEMENT OF ACCOUNT

M/S. MANILAL MODI CHARITABLE FOUNDATION
MANILA MODI CHARITABLE OF UNDATION
H NO 5-4-107/5/10/5 2ND FLOOR P M
MODI MADIN COMMERCIAL CMPLX
HYDERABAD
500003
TELANGANA
INDIA

Branch: BECUMPET, SECUNDRABAD
A/C type: CURRENT ACCOUNT - TRUST
OD Limit: 0
Unclear Amt: 0
Sweepin: N
Email Id: ebanking@modiproperties.com

A/C Number: 009788700001452
Customer Id: 15269184
Jt Holder 1:
Jt Holder 2:

Period: 01-MAR-2024 To 18-APR-2024

TXN DATE	VALUE DATE	DESCRIPTION	REFERENCE	DEBITS	CREDITS	BALANCE
01-MAR-2024	01-MAR-2024	B/F ...		0.00	102,000.00	102,000.00

Opening Balance : 102,000.00 C
Total Debit Amt : 0.00
Total Credit Amt : 0.00 Dr Count : 0
Closing Balance : 102,000.00 Cr Count : 0

*****END OF STATEMENT*****

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