



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE INCOME TAX OFFICER
EXEMPTION WARD, BERHAMPUR

To, SEED N-2/152, IRC VILLAGE N-2/152, IRC VILLAGE , IRC VILLAGE 751015, Orissa India	233 07/06/2018
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PAN: AAETS7911A	Date: 16/05/2018	Status: TRUST	Notice No: ITBA/AST/S/156/2018-19/1009843390(1)
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Subject: Notice of demand under section 156 of the Income-Tax Act, 1961

1. This is to give you notice that for the assessment year **2016-17** a sum of **Rs. 0**, details of which are given on the reverse, has been determined to be payable by you.
2. The amount should be paid to the Manager, authorised bank/State Bank of India within 30 days of the service of this notice. A challan is enclosed for the purpose of Payment.
3. If you do not pay the amount within the period specified above, you shall be liable to pay simple interest at one per cent for every month or part of a month from the date commencing after the end of the period aforesaid in accordance with section 220(2).
4. If you do not pay the amount of the tax within the period specified above, penalty (which may be as much as the amount of tax in arrear) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with section 221.
5. If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with sections 222 to 227, 229 and 232 of the Income-tax Act, 1961.
6. If you intend to appeal against the assessment, you may present an appeal under Part A of Chapter XX of the Income-tax Act, 1961, to the CIT (A), Bhubaneswar- 3 within thirty days of the receipt of this notice, in Form No. 35, duly stamped and verified as laid down in that form.



MOSES PRADHAN
EXEMPTION WARD, BERHAMPUR

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ब्रह्मपुर / Berhampur

Note: The date of digital signature may be taken as date of document

AAYAKAR BHAVAN, Aayakar Bhawan, Ambapua, BERHAMPUR, Orissa, 760010
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This document is digitally signed

Signer: MOSES PRADHAN
Date: 16 May 2018
Location: DIRECTORATE, India



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To, SEED N-2/152, IRC VILLAGE N-2/152, IRC VILLAGE , IRC VILLAGE 751015, Orissa India	236 07/06/2018
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PAN: AAETS7911A	AY: 2016-17	Order No: ITBA/AST/S/143(3)/2018-19/1009843098(1)	Dated: 16/05/2018
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Name of the assessee	SEED
Address of the assessee	N-2/152, IRC VILLAGE N-2/152, IRC VILLAGE , IRC VILLAGE 751015, Orissa, India
Status	TRUST
Range/Circle/Ward	EXEMPTION WARD, BERHAMPUR
Resident/Resident but not Ordinary resident/ Non-resident	Resident
Date of Hearing	20/07/2017, 18/01/2018
Section/Sub-section under which assessment is made	143(3)
Date of Order	16/05/2018

ASSESSMENT ORDER

The assessee is charitable Trust and assessed to tax in the status of Trust. The assessee Trust derived income from FC as grant-in -aid and Govt. Grant, e-filed its return of income on 30.09.2016 for the aforesaid assessment year vides acknowledgement No.475354410300916 disclosing total income of Rs.NIL, claiming exemption u/s 11 of the I.T. Act. Subsequently, the case was selected for scrutiny under CASS on the ground that approval obtained u/s 80G and large increase in total voluntary contribution as per part-B-TI of ITR' under the category of Complete scrutiny. Accordingly, system generated statutory notice u/s 143(2) of the I.T Act, 1961 dated 04.07.2017 was issued to the assessee fixing the date for compliance on 20.07.2017. Thereafter notice u/s 142(1) of the I.T. Act was issued to the assessee fixing the date for compliance on 18.01.2018

2. In response to the above notices and subsequent date fixed for compliance, Sri Pradeep Kumar Bhupati Deo Treasurer of the Trust appeared from time to time and the



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case was discussed with him with reference to the books of account and documents produced and filed respectively. Books of accounts produced were examined and verified with reference to bills and vouchers, wherever considered necessary.

3. The assessee Trust has taken the income & expenditure, receipts payment accounts into consideration for the income and application. During the course of assessment proceedings the treasurer stated that the trust runs school and hostel only for ST girl students and registered under the Societies Registration Act (No.XXI of 1860) vide Registration No.19382/101 of 1992-93 dated 06.03.1993. The Trust has been granted registration u/s 12AA and approved under section 80G of the Income-tax Act, 1961. Further it was stated that the trust is purely and dedicatedly a non-profit, non-political trust to service the society irrespective of caste, creed or religion.

4. Further, on verification of audit report and ITR for the assessment year -2015-16 & 2016-17, it is revealed that, the assessee trust has received voluntary contribution of Rs.44,68,376/- for the assessment year-2015-16 and Rs.37,74,453/- for the assessment year-2016-17. In comparing this two figures, it would be ascertained that the assessee has received less voluntary contribution this year i.e. A/Y-2016-17 in respective of last year i.e. A/Y-2015-16. There is no large increase in total voluntary contribution after obtaining approval u/s 80G of the Act.

5. On verification of income and expenditure account, it was revealed that the assessee trust has claimed deduction depreciation of Rs.52,533/- on capital assets, whereas, on acquiring capital assets, the assessee trust claims as application of income and avail exemption extent to cost of capital assets purchased during the previous year. Again claiming depreciation on the same assets is double claim and not in order and allowable. Accordingly, depreciation is disallowed.

6. In view of the above, discussion the total income of the assessee for the aforesaid assessment year is determined as under:

Total income	Rs.38, 93,238/-
85% of total income	Rs.33, 09,252/-
Less: Amount spent during the previous	

Year for Charitable purpose	Rs.31, 04,404/-
Less: Depreciation	<u>Rs.52, 533/-</u>
Total revenue expenses	Rs.30, 51,871/-
Add: Capital expenses	<u>Rs.6, 64,524/-</u>
Total income applied to charitable purpose	<u>Rs.37, 16,395/-</u>
Taxable income	Rs. NIL

The assessee has spent more than 85% of total income for charitable purpose during the previous year so the assessee is not liable to tax.

Assessed u/s 143(3) of the I.T. Act, 1961 on a total income Rs.NIL. Issued demand notice and copy of the order to the assessee.

Copy to:
Assessee

MOSES PRADHAN
EXEMPTION WARD, BERHAMPUR

मोसेश प्रधान / Moses Pradhan
आयकर अधिकारी (छुट)
Income Tax Officer (Exemptions)
ब्रह्मपुर / Berhampur

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EXEMPTION WARD, BERHAMPUR
AAYAKAR BHAVAN, BEHRAMPUR, ORISSA

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27/06/2018
Computation Sheet

General Details			
PAN	AAETS7911A	Assessment Year	2016-17
Name	SEED	Address	N-2/152, IRC VILLAGE N-2/152, IRC VILLAGE , IRC VILLAGE 751015 ,Orissa India
Residential Status	Resident	Order Section	143(3)
Document Number	ITBA/AST/S/117/2018 -19/1009843244(1)	Order Date	16/05/2018

Sl. No.	Reporting Heads	Amount as per Current Order (in Rs.)
	HEADS OF INCOME	
1.	INCOME FROM HOUSE PROPERTY	0
2.	INCOME FROM BUSINESS OR PROFESSION	0
3.	INCOME FROM CAPITAL GAINS	0
4.	INCOME FROM OTHER SOURCES	1,18,785
5.	VOLUNTARY CONTRIBUTIONS	37,74,453
6.	TOTAL 6=(1+2+3+4+5)	38,93,238
7.	INCOME CHARGEABLE TO TAX AT SPECIAL RATE U/S 111A, 112 ETC	0
8.	LOSSES OF CURRENT YEAR TO BE SET OFF AGAINST 6(TOTAL OF 2IX, 3IX AND 4IX OF SCHEDULE CYLA)	0
9.	GROSS TOTAL INCOME	38,93,238
10.	AGGREGATE OF INCOME REFERRED TO IN SECTION U/S 11 AND 12 DERIVED DURING THE PREVIOUS YEAR TO THE EXTENT THAT IS INCLUDED IN 9 ABOVE	38,93,238
11.	VOLUNTARY CONTRIBUTION FORMING PART OF CORPUS AS PER SECTION 11(1)(d) [(Ai + Bi) OF SCHEDULE VC]	0

	DEDUCTIONS	
	(i) AMOUNT APPLIED TO CHARITABLE OR RELIGIOUS PURPOSES IN INDIA DURING THE PREVIOUS YEAR - REVENUE ACCOUNT	31,04,404
	(ii) AMOUNT APPLIED TO CHARITABLE OR RELIGIOUS PURPOSES IN INDIA DURING THE PREVIOUS YEAR - CAPITAL ACCOUNT [EXCLUDING APPLICATION FROM BORROWED FUNDS AND AMOUNT EXEMPT U/S 11(1A)]	6,64,524
	(iii) AMOUNT APPLIED TO CHARITABLE OR RELIGIOUS PURPOSES IN INDIA DURING THE PREVIOUS YEAR - CAPITAL ACCOUNT (REPAYMENT OF LOAN)	0
	(iv) AMOUNT DEEMED TO HAVE BEEN APPLIED TO CHARITABLE OR RELIGIOUS PURPOSES IN INDIA DURING THE PREVIOUS YEAR AS PER CLAUSE (2) OF EXPLANATION TO SECTION 11(1).	0
12.	iv(a) IF (IV) ABOVE APPLICABLE, WHETHER OPTION FORM NO. 9A HAS BEEN FURNISHED TO THE ASSESSING OFFICER	N
	iv(b) IF YES, DATE OF FURNISHING FORM NO. 9A (DD/MM/YYYY)	
	(v) AMOUNT ACCUMULATED OR SET APART FOR APPLICATION TO CHARITABLE OR RELIGIOUS PURPOSES TO THE EXTENT IT DOES NOT EXCEED 15 PER CENT OF INCOME DERIVED FROM PROPERTY HELD IN TRUST/ INSTITUTION UNDER SECTION 11(1)(A)/11(1)(B) [RESTRICTED TO THE MAXIMUM OF 15% OF (10-11) ABOVE]	1,24,310
	(vi) AMOUNT IN ADDITION TO AMOUNT REFERRED TO IN (iv) ABOVE, ACCUMULATED OR SET APART FOR SPECIFIED PURPOSES IF ALL THE CONDITIONS IN SECTION 11(2) AND 11(5) ARE FULFILLED (FILL OUT SCHEDULE I)	0
	(vii) AMOUNT ELIGIBLE FOR EXEMPTION UNDER SECTION 11(1)(C)	0
	(viii) TOTAL [12i+12ii+12iii+12iv+12v+12vi+12vii]	38,93,238
	ADDITIONS	
13.	(i). INCOME CHARGEABLE UNDER SECTION 11(1B)	0
	(ii). INCOME CHARGEABLE UNDER SECTION 11(3)	0
	(iii) INCOME IN RESPECT OF WHICH EXEMPTION UNDER SECTION 11 IS	0

	NOT AVAILABLE BY VIRTUE OF PROVISIONS OF SECTION 13	
	(A) BEING ANONYMOUS DONATION AT Diii OF SCHEDULE VC TO THE EXTENT APPLIED FOR CHARITABLE PURPOSE	0
	(B) OTHER THAN (A) ABOVE	0
	(iv) INCOME CHARGEABLE UNDER SECTION 12(2)	0
	(v) TOTAL ADDITIONS (13i+13ii+13iii+13iv)	0
14.	INCOME CHARGEABLE U/S 11(4) [AS PER ITEM NO. E36 OF SCHEDULE BP]	0
15.	TOTAL (9-11-12viii+13v+14)	38,93,238
16.	AMOUNT OF INCOME EXEMPT UNDER ANY CLAUSE OF SECTION 10, TO THE EXTENT THAT IS INCLUDED IN 15 ABOVE	0
17.	AMOUNT ELIGIBLE FOR EXEMPTION UNDER SECTION 10(21), 10(22B), 10(23A), 10(23B), 10(23C)(iv), 10(23C)(v), 10(23C)(vi), 10(23C)(via)	0
18.	AMOUNT ELIGIBLE FOR EXEMPTION UNDER SECTION 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiiad), 10(23C)(iiiiae), 10(24), 10(46), 10(47)	0
19.	AMOUNT ELIGIBLE FOR EXEMPTION UNDER ANY CLAUSE, OTHER THAN THOSE AT 17 AND 18, OF SECTION 10	0
20.	INCOME CHARGEABLE UNDER SECTION 11(3) READ WITH SECTION 10(21)	0
21.	INCOME CLAIMED/ EXEMPT UNDER SECTION 13A or 13B IN CASE OF A POLITICAL PARTY or ELECTORAL TRUST (FILL SCHEDULE LA or ET)	0
22.	INCOME CHARGEABLE TO TAX (9-11-12viii+13+14-17-18-19+20-21)	0
23.	LOSSES OF CURRENT YEAR TO BE SET OFF AGAINST 22 (TOTAL OF 2IX, 3IX AND 4IX OF SCHEDULE CYLA)	0
24.	GROSS TOTAL INCOME (22-23)	0
25.	INCOME CHARGEABLE TO TAX AT SPECIAL RATE UNDER SECTION 111A, 112 ETC. INCLUDED IN 21	0
26.	DEDUCTION U/S 10A OR 10AA	0
27.	DEDUCTIONS UNDER CHAPTER VIA (LIMITED TO 24 - 25)	0
28.	TOTAL INCOME (24-26-27)	0
29.	INCOME WHICH IS INCLUDED IN 28 AND CHARGEABLE TO TAX AT SPECIAL RATE (TOTAL OF i OF SCHEDULE SI)	0
30.	NET AGRICULTURAL INCOME FOR RATE PURPOSE	0
31.	AGGREGATE INCOME (28-29+30)	0
32.	ANONYMOUS DONATIONS TO BE	0

	TAXED U/S 115BBC @ 30%.	
33.	INCOME CHARGEABLE AT MAXIMUM MARGINAL RATES	0
34.	DEEMED TOTAL INCOME U/S 115JB OR 115JC	0
	TAX DETAILS	
35.	TAX PAYABLE ON DEEMED TOTAL INCOME U/S 115JB OR 115JC	0
36.	SURCHARGE	0
37.	EDUCATIONAL CESS	0
38.	TOTAL TAX PAYABLE U/S 115JB OR 115JC (35+36+37)	0
	TAX PAYABLE ON TOTAL INCOME	
39.	TAX AT NORMAL RATE on (31-32-33)	0
40.	TAX AT SPECIAL RATES	0
41.	TAX ON ANONYMOUS DONATIONS U/S 115BBC @ 30%	0
42.	TAX AT MAXIMUM MARGINAL RATE	0
43.	REBATE ON AGRICULTURAL INCOME	0
44.	TAX PAYABLE ON TOTAL INCOME (39+40+41+42-43)	0
45.	SURCHARGE (On 44)	0
46.	EDUCATION CESS INCLUDED SECONDARY & HIGHER EDU CESS ON (44+45)	0
47.	GROSS TAX LIABILITY (44+45+46)	0
48.	GROSS TAX PAYABLE (HIGHER OF 47 OR 38)	0
49.	CREDIT U/S 115JAA/115JD OF THE TAX PAID IN EARLIER YEARS	0
50.	TAX PAYABLE AFTER CREDIT U/S 115JAA/115JD (48-49)	0
	TAX RELIEF	
51.	RELIEF U/S 90/90A	0
52.	RELIEF U/S 91	0
53.	TOTAL RELIEF (51+52)	0
	TOTAL INCOME TAX LIABILITY	
54.	NET TAX LIABILITY (50-53)	0
	INTEREST PAYABLE	
55.	FOR DEFAULT IN FURNISHING THE RETURN (SECTION 234A)	0
56.	FOR DEFAULT IN PAYMENT OF ADVANCE PAYMENT (SECTION 234 B)	0
57.	FOR DEFERMENT OF ADVANCE TAX (SECTION 234C)	0
58.	INTEREST U/S 234D	0
59.	TOTAL INTEREST PAYABLE 59=(55+56+57+58)	0
60.	AGGREGATE INCOMETAX LIABILITY 60=(54+59)	0
	PRE-PAID TAXES	
61.	TDS	10,321
62.	TCS	0
63.	ADVANCE TAX	0
64.	SELF ASSESSMENT TAX	0

65.	REGULAR TAX PAID	0
66.	TOTAL TAX PAID 66=(61+62+63+64+65)	10,321
	TAX PAYABLE/REFUND	
67.	AMOUNT PAYABLE/REFUND AMOUNT 67=(60-66)	-10,321
68.	INTEREST U/S 244A ON CURRENT AMOUNT	-1,236
69.	TOTAL AMOUNT PAYABLE/ REFUND AMOUNT 69= (67+68)	-11,557
70.	REFUND ALREADY ISSUED (incl. interest u/s 244A)	-11,560
71.	BALANCE AMOUNT PAYABLE/REFUNDABLE (incl. provisional Interest u/s 244A till current order - if any) 71 = (69-70)	0
73.	AMOUNT PAYABLE/REFUNDABLE 73=(71+72)	0

*In case of refund, Refund Intimation cum Adjustment sheet will be issued subsequently and separate communication will be sent for that.



MOSES PRADHAN
EXEMPTION WARD, BERHAMPUR

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