



ITNS-65

1	<b>Name of the Assessee</b>	::	M/s.Nyasadri
2	<b>Address</b>	::	AT: Santhasara,PO: Santhapura Via, Gondia, Dhenkanal
3	<b>PAN</b>	::	AAATN4059L
4	<b>District/Ward/Circle</b>	::	ITO ( Exemptions) Ward, Bhubaneswar
5	<b>Status</b>	::	Society
6	<b>Asst.Year</b>	::	2013-14
7	<b>Previous Year</b>	::	2012-13
8	<b>Whether Resident/Resident but not ordinarily resident/Non-resident</b>	::	Resident
9	<b>Method of Accounting</b>	::	Mercantile
10	<b>Nature of Business(es)</b>	::	Development of Social & Charitable Activities in society
11	<b>Dates of hearing</b>	::	As per order sheet
12	<b>Date of order</b>	::	<b>27.1.2016</b>
13	<b>Section and sub-section under which the assessment is made</b>	::	143(3) of the I.T.Act,1961

### **ASSESSMENT ORDER**

The assessee-trust is assessed to tax in the status of Society/Trust for charity purpose on the basis of approval accorded by the Commissioner of Income-tax vide order.No.13/85-86 dated 25.09.1996. The assessee-trust taken the receipts & Payment , Income and expenditure accounts for different activities into consideration and ultimately the return of income was filed on 17.08.2013 showing income at NIL( .Subsequently, the return of income was picked up for scrutiny. Accordingly, the notice U/s.143(2) was issued by ITO,W-1(2), Bhubaneswar fixing compliance on 13.10.2014. In response to the same, the secretary Sri Sarangdhar Samal , Dhirendra Kr.Mohanty and Sri R.C.Lal FCA and AR of the assessee appeared .

### **Change of Jurisdiction**

Consequent upon change of jurisdiction vide order dated 15<sup>th</sup> November,2014 passed by Jt.CIT(Exemptions), Odisha, Bhubaneswar in pursuance to CBDT's Notification No.52/2014 dated 22.10.2014 as amended vide Notification No.65/2014 dated 13.11.2014 and subsequently order of CIT (Exemptions), Hyderabad vide No.CIT(Exemp.)/HYD/Jurisdiction/2014-15 dated 15.11.2014, the change of jurisdiction over the instant case took place. In view of the change of jurisdiction, the case was received on transfer from the ITO Ward-1(2),Bhubaneswar . Accordingly, opportunity of being heard was given to the assessee-trust vide notice u/s. 142(1) read with notice u/s 129 and 143(2) dated 29.12.2014.

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### **Appearance/discussions:**

In response to the same, Sri R.C.Lal, FCA and A/R of the assessee appeared from time to time and the 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.

### **Discussions and notes on activities:**

As per submissions made by the A/R of the assessee during the course of hearing, the assessee trust was formed under Societies Registration Act, 1860 vide registration 390/80 dated 31<sup>st</sup> January, 2008. The main object of the trust are "To organise different activities for promoting effective community living social responsibility and citizenship., to organise different cultural, physical and recreational activities for promoting character, sound health, discipline, co-operative enterprise, social service, public co-operation, to educate and train the youth for protection and preservation of environment and maintain the ecological balance, to engage the youth in various nation building activities such as Training, Environment programmes, to strengthen cottage and village industries and to provide necessary training especially to housewives for supplementing their family income, to organise training programmes in modern methods of agriculture, soil testing, pest and rodent control for increasing the agricultural production, to train the Youngman and women in health, education, first aid methods, mass immunisation, nutrition and balanced diet so that they can tackle their health problems and those of the community etc

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Considering the submissions and after verification of the document produced by the A/R of the assessee, the return income filed by the assessee trust is accepted.

Assessed u/s 143(3) on a total income at Nil. Demand notice and copy of the order issued to the assessee.



*(Signature)*  
(M.M.Rao)

Income-tax Officer  
Exemptions Ward, Bhubaneswar  
Income Tax Officer (Exemptions)  
भुवनेश्वर /Bhubaneswar

**TAX CALCULATION SHEET**


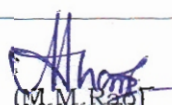
Total assessed Income	Rs.Nil
Income tax on total Income	Rs.Nil
Add: Surcharge	Rs.
Add: EC & SHEC	Rs.
Total Tax	Rs.Nil
Add: Interest U/s 234A	Rs.
Interest U/s 234B	Rs.
Interest U/s 234C	Rs.
Interest U/s 244A(3)	Rs.
Interest U/s 234D	Rs.
Total Tax and Interest Payable	Rs.Nil
Less : Prepaid taxes	Rs.
Balance Refundable / Payable	Rs.Nil

*(Signature)*  
(M.M.Rao)

Income-tax Officer  
Exemptions Ward, Bhubaneswar  
Income Tax Officer (Exemptions)  
भुवनेश्वर /Bhubaneswar



**Notice of Demand under Section 156 of the Income-tax Act, 1961**

To	M/s.M/s Nysasdri	PAN :	AAATN4059L
	Santhasara, Santhapura, Gondia		
	Dhenkanal	Status :	Trust
1.	This is to give you notice that for the assessment year <b>2013-14</b> a sum of <b>Rs.NIL</b> 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, authorized bank / State Bank of India, Reserve Bank of India at Bhubaneswar within <b>30</b> days of the service of notice. The previous approval of the Joint Commissioner of Income tax has been obtained for allowing a period of less than 30 days for the payment of the above sum. 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 percent for every month or part of a month from the date commencing after 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 / fine/ penalty, you may present an appeal under Part A of Chapter XX of the Income-tax Act, 1961 to the Commissioner of Income-tax (Appeals) within thirty days of the receipt of this notice in Form No.35 duly stamped and verified as laid down in that form.		
7.	<del>The amount has become due as a result of the order of the Joint Commissioner of Income-tax / Commissioner of Income-tax (Appeals) / Chief Commissioner or Commissioner of Income-tax under section _____ of the Income-tax Act, 1961. If you intend to appeal against the aforesaid order, you may present an appeal under Part B of Chapter XX of the said Act to the Income-tax Appellate Tribunal, Cuttack within sixty days of the receipt of that order, in Form No.36 duly stamped and verified as laid down in that form.</del>		
	Place :	Bhubaneswar	
	Date :	<b>27.1.2016</b>	
	Seal of office.	 <div style="text-align: right;">   (M.M. Rao)  Income-tax Officer,  Exemptions Ward  Bhubaneswar  आयकर अधिकारी (छूट)  Income Tax Officer (Exemptions)  भुवनेश्वर /Bhubaneswar </div>	

**NOTES :**

1. Delete inappropriate paragraphs and word.
2. If you wish to pay the amount by cheque, the cheque should be drawn in favour of the Manager, authorized bank / State Bank of India / Reserve Bank of India.
3. If you intend to seek extension of time for payment of the amount or propose to make the payment by installments, the application for such extension, or as the case may be, permission to pay by installments, should be made to the Assessing Officer before that expiry of the period specified in paragraph- 2. Any request received after the expiry of the said period will not be entertained in view of the specific provisions of Section 220(3).

**Details of demand determined at item 1 reverse**

	Name of the assessee	:	M/S.Nysasdri
	Status	:	TRUST
	Sex	:	--
	Assessment Year	:	2013-14
<b>Sl. No</b>	<b>Particulars</b>	<b>Amount ( in rupees )</b>	<b>Amount ( in rupees )</b>
	Total Income assessed	:	Nil
	Tax payable on above	:	Nil
	<b>Add:</b> Surcharge	:	
	<b>Add:</b> Education Cess	:	
	Total tax payable	:	Nil
	<b>Add:</b> Interest payable : U/s.234A	:	
	U/s.234B	:	
	U/s.234C	:	
	Total interest payable	:	
	Total tax & interest payable	:	Nil
	<i>Less: Pre-paid taxes</i>		
	(i) Tax Deducted at Source	:	
	(ii) Advance tax	:	
	(iii) Self-assessment tax	:	
	Total of (i), (ii) & (iii)	:	
	<b>Net tax Payable</b>	:	<b>Nil</b>