



INCOME TAX DEPARTMENT

Present: K.V.DEEPAK
INCOME TAX OFFICER,
EXEMPTION WARD, SALEM

1.	Name of the assessee	:	M/s.VIVEGAM GODFREY
2.	Address	:	Viveganantham Thottam, Danishpet Post, Omalur TK, Salem – 636 354.
3.	PAN/GIR No.	:	AABTV2337E
4.	District/ Ward/Circle	:	Exemption Ward, Salem
5.	Status	:	AOP (Trust)
6.	Assessment year	:	2014-15
7.	Residential Status	:	Resident
8.	Previous year	:	Year ending 31.03.2014
9.	Nature of Business	:	Public Charitable Trust
10.	Approval u/s 12AA	:	C.No.9755(21)/2010-11/CIT/SLM Dated:28.12.2010
11.	Date(s) of hearing	:	On various dates as per order sheet
12.	Date of Order	:	21.12.2016
13.	Section and sub-section under which the assessment is made	:	Order u/s. 143(3) of the I.T.Act, 1961

ASSESSMENT ORDER

The assessee is a Trust registered under Section 12AA of the Income Tax Act vide the proceedings of the Commissioner of Income Tax, Salem in C. No. 9755(21)/2010-11/CIT/SLM dated 28.12.2010. The assessee had filed its Return of Income for the Assessment Year 2014-15 on 04.04.2015 claiming



exemption under Section 11 of the Income Tax Act and returning NIL income. The case was selected for scrutiny through CASS and a notice issued on 28.07.2016 under Section 143(2) of the Income Tax Act was served on the assessee on 02.08.2016. Further, hearing notice dated 04.10.2016 posting the case for hearing on 19.10.2016 was issued.


2. In response to the hearing notice and for subsequent hearings, Shri. Edwin Prabukumar, Managing Trustee and Shri. R Ramanan, Chartered Accountant represented the assessee Trust and appeared on various dates and produced the details called for.

3. The assessee is a Public Charitable Trust. The authorized representatives have produced a copy of the Return of Income, Income & Expenditure Account, Balance Sheet with relevant schedules and audit report in Form 10 B. The details called for such as copy of the Trust deed, order of registration under Section 12AA, bank statements and books of accounts were produced by the authorized representatives.

4. Considering the details filed and the discussion with the assessee's representative, the assessment is completed by accepting the returned income.

Returned Income	:	NIL
Assessed Income	:	NIL
Income Tax Thereon	:	NIL

Demand notice enclosed


(K.V.DEEPAK)
Income Tax Officer,
Exemption Ward, Salem.

Copy To: The Assessee.



FORM NO.7

(See Rule 15)

NOTICE OF DEMAND UNDER SECTION 156 OF THE INCOME-TAX ACT, 1961

PAN: AABTV2337E

STATUS: AOP (Trust)

To

**M/S. VIVEGAM GODFREY,
VIVEGANANTHAM THOTTAM,
DANISHPET PO, OMALUR TK,
SALEM- 636354.**

1. This is to give you notice that for the Assessment year **2014-15** a sum of **NIL/-** 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, State Bank of India, at **SALEM** within **30 days** of the service of this notice. The previous approval of the Deputy 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 and one half percent per 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 of the tax within the period specified above, proceedings for the recovery thereof will be taken in accordance with section 222 to 229, 231 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, Commissioner of Income-tax (Appeals), Salem, within thirty days of the receipt of this notice, in Form No. 35 duly stamped and verified as laid down in that form.
7. The amount has become due as a result of the order of the Commissioner of Income-tax (Appeals) 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, Chennai, with in sixty days of the receipt of that order, in Form No.36, duly stamped and verified as laid down in that form.

Date: 21.12.2016.

Place: SALEM



(K.V. DEEPAK)

Income-Tax Officer,
Exemptions ward, Salem

Notes:

1. Delete inappropriate paragraphs and words.
2. If you wish to pay the amount by cheque, the cheque should be drawn in favour of the Manager, State Bank of India, Salem.
3. If you intend to seek extension of time for payment of amount or propose to make the payment by installs, the application for such extension or as the case may be, permission to pay by installments, should be made to the Assessing Officer before the 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).

