



I.T. N.S.- 65

**INCOME- TAX DEPARTMENT**

|   |   |   |
|---|---|---|
| 1. Name & address of the assessee                                       | : | M/s. NYSASDRI<br>Santhasara, Santhapur,<br>Dhenkanal-759016,<br>Odisha. |
| 2. P.A.N.   | : | AAATN4059L  |
| 3. Assessment Year  | : | 2010-11   |
| 4. Previous year ended  | : | 31.03.2010  |
| 5. Ward   | : | I.T.O, Ward-1(2), Bhubaneswar   |
| 6. Status   | : | Trust   |
| 7. Whether Resident/ Resident but no<br>Ordinary Resident/ Non-resident | : | Resident  |
| 8. Method of Accounting   | : | Mercantile  |
| 9. Dates of hearing   | : | As per order sheet  |
| 10. Date of order   | : | 08.03.2013  |
| 11. Section and Sub-section under which<br>the assessment made          | : | U/s.143(3) of the I.T.Act,1961  |

**ASSESSMENT ORDER**

The assessee is a Trust and the return of income was filed on dt.26.08.2010 showing income at Rs. Nil. The return of income was processed accepting the returned income on dt.13.01.2012. This case has been selected for scrutiny assessment through CASS. Notice u/s. 143(2) of the I.T. Act, 1961 was issued and served on the assessee society fixing the case for compliance. Subsequently Notice u/s. 142(1) of the I.T. Act, 1961 was issued for compliance.

In response to the above notices, Sri Ranjan Kumar Behera & Dharendra Kumar Mohanty appeared on behalf of the assessee Trust from time to time and furnished the details as called for. In course of assessment proceedings, they filed a copy of order u/s. 12A of the Income-tax Act, 1961, dated 25<sup>th</sup> September, 1996 passed by the Commissioner of Income-tax, Bhubaneswar in support of claim of exemption of its income. Subsequently approval u/s.80G has granted by the Commissioner of Income Tax Bhubaneswar on 10.08.2012. The books of account and bills/ vouchers of expenses were produced for examination/ verification. The books of account were examined and the bills/ vouchers of expenses were verified. The case was discussed and heard.

Trust is registered under Registration Act, 1860. The main aims and objective of the society are.

1. To engage the youth in various nation building activities such as Training, Environment programs etc.
2. To organize activities for promoting general health for children, pregnant and expectant mother.

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3. To undertake various programs like Adult Literacy, Family Planning, Remedial Education, Milk feeding, Nutrition education, Balwadies, Sishurajji, Community Health for Social improvement, control commodities, removal of untouchability, welfare of women and SC, ST, backward communities.
4. To undertake different programmes such as preservation of forest, develop socio Economic Study Centers, Prohibition of Dowry and other social development Programme, sports and game etc.
5. To educate and train the youth for protection and preservation of environment and maintain the ecological balance.
6. To preserve and protect the wild life, the rare species of flora and fauna and newly plant saplings.
7. To provide hygienic conditions in slums and village.
8. To organize block, district and state level sports tournaments.
9. To train the young men and women in health, education, first aid methods, mass immunization, nutrition and balance diet to so that they can tackle their health problems and
10. To establish and maintain schools, libraries, information centers in rural areas to promote the activity of the society.

After discussion, the total income is determined accepting the returned income as shown by the assessee Trust at Rs. Nil.

Assessed u/s. 143(3) of the Income Tax Act, 1961 on a total income of Rs. Nil.

Issue a copy of the order and demand notice.



  
( A.K. Behera )  
Income Tax Officer,  
Ward-1(2), Bhubaneswar  
**Ananda Kumar Behera**  
Income Tax Officer  
Ward No. 1(2) Bhubaneswar