

**REPORT OF AN AUDITOR RELATING TO ACCOUNTS  
AUDITED UNDER SUB-SECTION (2) OF SECTION 33 & 34  
AND RULE 19 OF THE BOMBAY PUBLIC TRUSTS ACT.**

Registered Number :- F-0001416(PUN)


Name of the Public Trust : SHRI SANGAMESHWAR EDUCATIONAL TRUST

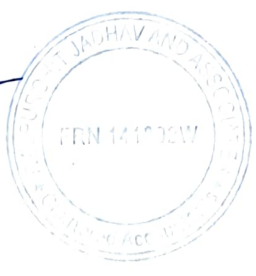
For the year ending **31.03.2023**

a. Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules : (Yes, Refer to the notes forming Part of Audit Report.)	YES
b. Whether receipts and disbursements are properly and correctly shown in the accounts :	YES
c. Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the accounts (we have not counted cash balance as on 31.03.2023)	YES
d. Whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him ;	YES
e. whether a register of movable and immovable properties is properly maintained, the changes therein are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly complied with :	YES
f. whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him ;	YES
g. Whether any property or funds of the trust were applied for any object or purpose other than the object or purpose of the trust	NO
h. The amounts of outstanding for more than one year and the amounts written off if any ;	NIL
i. Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5000/-	NO
j. whether any money of the public trust has been invested contrary to the provisions of Section 35 ;	NO
k. Alienations, if any, of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditors	NO
l. All cases of irregular, illegal or improper expenditure, or failure or omission to recover monies or other property belonging to the public trust or of loss or waste of money or other property thereof, and whether such expenditure, failure omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustees or any other person while in the management of the trust	NA
m. Whether the budget has been filed in the form provided by rule 16A ;	NIL
n. Whether the maximum and minimum number of the trustees in maint. (Yes, but no communication with the charity commissioner's office was produced before us. Change report in this regard is yet to be approved and accepted by the charity commissioner's office.)	YES
o. Whether the meetings are held regularly as provided in such instrument (Minutes books Not Produced before us)	YES
p. Whether the minute books of the proceedings of the meeting is maintained (Not Produced before us)	YES
q. Whether any of the trustees has any interest in the investment of the trust :	NO
r. whether any of the Trustees is a debtor or creditor of the trust	NO
s. Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit :	NA
t. Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner. (It was informed to us that the trust is taking follow-up with charity commissioner's office regarding its previous pending issues.	NO

As per our report of even date

**M/S Rajpurohit Jadhav & Associates**  
Chartered Accountants

  
Indrajeet Govind Jadhav  
Partner | 169092  
UDIN - 23169092BGXXDL1535  
Date : 29/09/2023  
Place: Pune



**THE BOMBAY PUBLIC TRUST ACT, 1950.**  
**SCHEDULE IXC.**  
**(VIDE RULE 32)**

Statement of income liable to contribution for the year ending **31ST MARCH 2023**

Name of the Public Trust : SHRI SANGAMESHWAR EDUCATIONAL TRUST

Registered Number :- F-0001416(PUN)

	RS.	P.	RS.	P.
I. INCOME AS SHOWN IN THE INCOME AND EXPENDITURE ACCOUNT (SCHEDULE IX)			3,19,47,322	
II. ITEMS NOT CHARGEABLE TO CONTRIBUTION UNDER SECTION 58 AND RULE 32.				
(i) Donations received from other Public Trust and Dharmadas	-			
(ii) Grants received from Government and Local authorities.	-			
(iii) Interest on sinking or Depreciation Fund				
(iv) Amount spent for the purpose of secular Education.				
(v) Amount Spent for the purpose of medical relief.				
(vi) Amount spent for the purpose of veterinary treatment of animals.				
(vii) Expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity	-			
(viii) Deductions out of income from lands used for agricultural purpose :-	-			
a. Land Revenue and Local Fund Cess	-			
b. Rent Payable to superior landlord	-			
c. Cost of production, if lands are cultivated by trust.	-			
(ix) Deduction out of income from lands used for non-agricultural purpose :-	-			
a. Assessment, Cesses and other Government or Municipal taxes.	-			
b. Ground rent payable to the superior land-lord	-			
c. Insurance premia	-			
d. Repairs at 10 per cent of gross rent of building.	-			
e. Cost of collection at 4 per cent of gross rent building let out	-			
(x) Cost of collection of income or receipts from securities, stocks, etc at 1 per cent of such income	-			
(xi) Deductions on account of repairs in respect of buildings not rented and yielding no income at 10 percent of the estimated gross annual rent.	-			
<b>Gross Annual Income chargeable to contribution Rs.</b>				

**THE TRUST IS AN EDUCATIONAL INSTITUTE  
THEREFORE SCHEDULE IX C IS NOT APPLICABLE.**

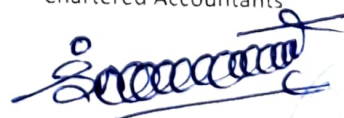
Certified that while claiming deduction admissible under the above Schedule, the Trust has not claimed any amount twice, either wholly or partly, against any of the items mentioned in the schedule which have the effect of double deduction.

**FOR SHRI SANGAMESHWAR EDUCATIONAL TRUST**

Trustee                      Trustee                      Trustee

**Trust Address :**  
Dighi Road  
Bhosari  
Pune 411039

M/S Rajpurohit Jadhav & Associates  
Chartered Accountants



Indrajeet Govind Jadhav  
Partner | 169092  
Chartered Accountants  
Date : 29/09/2023



SCHEDULE VIII  
[ Vide Rule 17 (1) ]

The Bombay Public Trusts Act, 1950.

Name of the Public Trust : SHRI SANGAMESHWAR EDUCATIONAL TRUST

F-0001416(PUN)

Balance Sheet as at 31.03.2023

FUNDS & LIABILITIES	AMT (RS)		PROPERTY AND ASSETS	AMT (RS)	
<b>Trust Funds or Corpus :-</b>		<b>33,13,778</b>	<b>Fixed Assets:-</b>		
Balance as per last Balance Sheet	33,13,778		<b>Immovable Properties:- (at cost)</b>		
Adjustment during the year	-		Balance as per last Balance Sheet (As per schedule - 'C')	3,39,10,251	
Add Life Membership Fees	-		Add purchases during the year	-	
			Less sales during the year	-	
			Less Depreciation	19,30,307	3,19,79,944
<b>Other Earmarked Funds :-</b>			<b>Investments :-</b>		
(Created under the provision of the trust deed or scheme or out of the Income)			Fixed Deposits with Bank		68,89,695
Any other Fund			<b>Current assets :-</b>		
Building Fund		2,64,09,110	TDS FY 22-23		38,639
<b>Current Liabilities</b>			<b>Bank Balances</b>		64,48,063
Sundry Creditors		17,79,650	Bank of Baroda-39520100028782	14,801	
PF-Liability (Court Order-100%)		23,16,887	Bank of Baroda-39520100028783	1,87,912	
			State Bank of India-38285016242	85,200	
<b>Income and Expenditure Account :-</b>			ICICI Bank - 215205003593	54,08,579	
Balance as per last Balance Sheet	1,19,65,688		ICICI Bank - 215205003598	7,51,572	
Add : Addition to Staff Welfare Fund	-		<b>Cash in Hand</b>		
Add : Surplus (As per I & E A/c)	(4,28,771)				
Less Deficit	-	1,15,36,917			
<b>Total C/F</b>		<b>4,53,56,342</b>	<b>Total C/F</b>		<b>4,53,56,342</b>

As per our report of even date

FOR Shri Sangameshwar Education Trust's Siddheshwar High School

M/S Rajpurohit Jadhav & Associates  
Chartered Accountants

Indrajeet Govind Jadhav  
Partner | 169092  
UDIN - 23169092BGXXDL1535  
Date : 29/09/2023



Trustee

Trustee

Trustee

## SHRI SANGAMESHWAR EDUCATIONAL TRUST

EXPENSES ON THE OBJECT OF TRUST - EDUCATIONAL - SCHEDULE - ' A '		
Sr.No.	PARTICULARS	AMOUNT (Rs.)
1	Admin & Support Services	46,52,395
2	Audit Fees	52,000
3	Bank Charges	18,189
4	Communication Exp	23,365
5	Corporation tax	1,73,327
6	Electricity	1,04,729
7	Insurance	90,373
8	Legal & Prof fee	16,89,973
9	Manpower Supply	55,23,218
10	Office Expenses	32,732
11	Printing & Stationery	5,56,658
12	Purchases	7,34,002
13	Repairs	57,71,912
14	Repairs - Building	19,35,232
15	Salary	59,80,960
16	Sales Promotion	87,197
17	Staff Welfare	2,02,577
18	Subscriptions	1,64,737
19	Travelling	2,62,551
20	Electricity	72,772
21	PF Liability - Provision	23,16,887
	<b>Total</b>	<b>3,04,45,787</b>

FEE COLLECTION - SCHEDULE - ' B '		
Sr.No.	PARTICULARS	AMOUNT (Rs.)
1	Laboratory fee	13,56,364
2	Tuition Fee	2,04,77,269
3	Admission Fee	46,72,654
4	Computer Fee	24,99,596
5	Term Fee	25,49,875
	<b>Total</b>	<b>3,15,55,758</b>



SCHEDULE - IX  
[ Vide Rule 17 (1) ]

The Bombay Public Trusts Act, 1950.

Name of the Public Trust : SHRI SANGAMESHWAR EDUCATIONAL TRUST

Registration No. -

Income and Expenditure Account for the year ending 31.03.2023

EXPENDITURE	AMT (RS)	AMT (RS)	INCOME	AMT (RS)	AMT (RS)
<b>To Expenditure in respect of properties</b>			<b>By Subscription</b>		
Rates, Taxes, Cesses		<b>34,70,689</b>	Fees Collection (As per Schedule " B ")	3,15,55,758	
Repairs & Maintenance	19,35,232			-	<b>3,15,55,758</b>
Salaries	-		<b>By Interest</b>		
Insurance	-		Saving Bank Interest	5,181	
Depreciation	15,35,457		Bank Fixed Deposits Interest	3,86,383	<b>3,91,564</b>
<b>To Other Expenses</b>		<b>17,41,973</b>			
Audit Fees	52,000				
Professional & Legal Fees	16,89,973				
<b>To Depreciation</b>	<b>3,94,849</b>	<b>3,94,849</b>			
<b>To Expenditure on object of the Trust :-</b>					
a. Educational (As per Schedule " A ")	<b>2,67,68,582</b>				
b. Other Charitable objects -	-	<b>2,67,68,582</b>			
<b>To Surplus carried over to Balance Sheet</b>		<b>(4,28,771)</b>			
<b>TOTAL (Rs.)</b>		<b>3,19,47,322</b>	<b>TOTAL (Rs.)</b>		<b>3,19,47,322</b>

As per our report of even date

M/S Rajpurohit Jadhav & Associates  
Chartered Accountants



*(Signature)*  
Indrajeet Govind Jadhav  
Partner | 169092  
UDIN - 23169092BGXXDL1535  
Date : 29/09/2023

FOR Shri Sangameshwar Education Trust's Siddheshwar High School

Trustee

Trustee

Trustee

Fixed Assests : schedule - ' C ')

FY 22-23

Particulars	Opening WDV	Addition	Deletion	Total	Depreciation Rate	Depreciation for Current Year	Closing WDV
Building	3,07,09,150	-	-	3,07,09,150	5%	15,35,457	2,91,73,692
Computers	58,402	-	-	58,402	40%	23,360.64	35,041
Lab Equipement	75,539	-	-	75,539	15%	11,331	64,208
Van	8,71,668	-	-	8,71,668	15%	1,30,750	7,40,918
E-Learnig	1,81,015	-	-	1,81,015	15%	27,152	1,53,863
Furniture	18,54,557	-	-	18,54,557	10%	1,85,456	16,69,101
Cupboards	1,43,770	-	-	1,43,770	10%	14,377	1,29,393
Invertor	16,150	-	-	16,150	15%	2,423	13,728
<b>Total</b>	<b>3,39,10,251</b>	-	-	<b>3,39,10,251</b>		<b>19,30,307</b>	<b>3,19,79,944</b>



Name of the Public Trust: SHRI SANGAMESHWAR EDUCATIONAL TRUST  
(Registered Number: - F-0001416(PUN) for the year ending 31.03.2023

**Notes to Accounts:-**

1. Fees received are not cross verified with the number of students and Income and Exp. Are recorded on receipt/cash basis.
2. There is good scope to improve and monitor internal control system of the trust regarding its financial and non financials activities/procedures.
3. School has to undertake structural and fire audit of the school for the safety of the human lives and property of the trust.
4. The trust should form a committee which will look after concerns raised and difficulties faced if any by the girl students.

**For M/S RAJPUROHIT JADHAV & ASSOCIATES  
CHARTERED ACCOUNTANTS**



A handwritten signature in blue ink, appearing to read "Indrajeet G. Jadhav", written over a horizontal line.

**CA INDRAJEET G. JADHAV  
PARTNER (M. No. – 169092)  
FRN: 141892W**

**DATE: - 29/09/2023**



# RAJPUROHIT JADHAV AND ASSOCIATES

CA INDRAJEET G. JADHAV

Chartered Accountant | M.Com, FCA, DISA  
9823444068

CA ARVINDKUMAR A. RAJPUROHIT

Chartered Accountant | M.Com, FCA  
8983099457

Date: 29/09/2023

To,

The office of the Joint Charity Commissioner,

Pune

Subject: Certificate for Donation received for the Financial Year 2022-2023.

Respected Sir,

With reference to the donation received by the "Shri Sangameshwar Education Trust's Siddheshwar High School" Trust for the period 01.04.2022 to 31.03.2023, please note that said donation Rs. NIL/- are received from (public funds) individuals only and the same are not form of government grants.

The certificate is issued on the request of "Shri Sangameshwar Education Trust's Siddheshwar High School", trust for the submission to the office of the Joint Charity Commissioner and is issued based on the information produced & the records provided to me.

For RAJPUROHIT JADHAV & ASSOCIATES  
CHARTERED ACCOUNTANTS

CA. INDRAJEET GOVIND JADHAV  
(PARTNER)  
M. No. 169 092





**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7  
filed and verified]  
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment  
Year  
2023-24

PAN	AAIAS4006K		
Name	SIDHESHWAR HIGH SCHOOL ENGLISH MEDIUM BHOSARI PUNE 39		
Address	DIGHI ROAD, , BHOSARI, , PUNE , 19-Maharashtra, 91-INDIA, 411039		
Status	AOP/BOI	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	345034031290923
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	1,79,020
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	1,79,020
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	38,639
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 38,640
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by KAMAGONDA BALAGONDA PATIL in the capacity of  
Member having PAN ADVPP2144C from IP address 116.75.191.220 on 29-  
Sep-2023 17:50:18 DSC SI.No & Issuer 7059263 &  
115752614808230614601055674835844791137CN=ProDigiSign Sub CA DSC 2022,OU=Certifying  
Authority,O=Professional DigiSign Pvt. Ltd.,C=IN

Barcode Generator TEC-IT

System Generated

Barcode/QR Code

AAIAS4006K0534503403129092318b849e12b2ac1664c8aa1cf5f223897e30a8701

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

## A.Y. 2023-2024

Name : SIDHESHWAR HIGH SCHOOL ENGLISH  
MEDIUM BHOSARI PUNE 39

Previous Year : 2022-2023

PAN : AAIAS 4006 K

Address : DIGHI ROAD,  
BHOSARI,, PUNE - 411 039

Status : AOP

D. O. F. : 28-Sep-1984

### Statement of Income

	Rs.	Rs.	Rs.
<b>Profits and gains of Business or Profession</b>			
<i>Business-1</i>			
Net Profit Before Tax as per P & L a/c		-4,28,772	
Add: Inadmissible expenses & Income not included			
Depreciation debited to P & L a/c	19,30,307		
37 disallowance	1	2,88,773	
40 disallowance	2	1,91,092	
43B disallowance	6	1,28,037	25,38,209
			<u>21,09,437</u>
Less: Deductible expenditure & income to be excluded			
Incomes considered separately	3	3,91,564	
<i>Adjusted Profit of Business-1</i>		<u>17,17,873</u>	
Total income of Business and Profession		17,17,873	
Less: Depreciation as per IT Act	7	19,30,413	
<i>Income chargeable under the head "Business and Profession"</i>			-2,12,540
<b>Income from other sources</b>			
Interest income	4		3,91,564
<b>Total Income</b>			
Total income rounded off u/s 288A			<u>1,79,024</u>
Tax on total income			0
TDS / TCS	5		38,639
<b>Refund Due</b>			
			<u>38,640</u>

### Schedule 1

#### Disallowances of expenditure u/s 37

##### *Personal expenditure*

	Expenditure	% disallowed	Disallowance
Travelling charges	2,62,551	20	52,510
Office Expenses	32,732	20	6,546
Electricity Charges	1,77,501	20	35,500
Staff Welfare	2,02,577	30	60,773
Communication Exp	23,365	20	4,673
Printing & Stationery	5,56,658	20	1,11,332

Sales Promotion	87,197	20	17,439
<b>Total Disallowance</b>			<b>2,88,773</b>

## Schedule 2

### Disallowances of expenditure u/s 40

#### 40(a)(i) / (ia) / (ib): Default in TDS / Equalisation Levy

40(a)(ia): Fees for professional or technical services	5,84,973		
40(a)(ia): Fees for professional or technical services	52,000		1,91,092
<b>Total Disallowance</b>			<b>1,91,092</b>

## Schedule 3

	<u>Amount</u>
<u>Income considered under other heads</u>	
Interest received	3,91,564
<b>Grand total</b>	<b>3,91,564</b>

## Schedule 4

### Interest income

#### Name of the Bank

#### Interest on Time Deposits

Bank Fixed Deposits Interest	3,86,383
------------------------------	----------

#### Interest on Savings a/c

Saving Bank Interest	5,181
----------------------	-------

<b>Taxable Interest</b>	<b>3,91,564</b>
-------------------------	-----------------

## Schedule 5

### TDS as per Form 16A

#### Deductor, TAN

	TDS deducted	TDS claimed in current year	Gross receipt offered
The Vishweshwar Sahakari Bank Ltd Pune, TAN- PNET05041B	38,639	38,639	3,86,373

Bank A/c for Refund: ICICI Bank 215205003898 IFSC: ICIC0002152

For SIDHESHWAR HIGH SCHOOL ENGLISH MEDIUM BHOSARI PUNE 39

Date : 29-Sep-2023

Place : PUNE

Authorised Signatory

# Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)



e-Filing *Anywhere Anytime*  
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number  
**344424930290923**

Date of e-Filing  
**29-Sep-2023**

Name : SIDHESHWAR HIGH SCHOOL ENGLISH MEDIUM BHOSARI PUNE  
39

PAN/TAN : AAIAS4006K

Address : DIGHI ROAD,, PUNE, Pune City, PUNE, Bhosarigoan S.O,  
Maharashtra, 411039

Form No. : Form 3CA-3CD

Form Description : Audit report under section 44AB of the Income-tax Act, 1961, in a  
case where the accounts of the business or profession of a  
person have been audited under any other law

Assessment Year : 2023-24

Financial Year : -

Month : -

Quarter : -

Filing Type : Original

Capacity : Chartered Accountant

Verified By : 169092

(This is a computer generated Acknowledgement Receipt and needs no signature)

## FORM 3CA [See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

## 1 We report that the statutory audit of

Name SIDHESHWAR HIGH SCHOOL ENGLISH MEDIUM BHOSARI PUNE 39  
 Address DIGHI ROAD, PUNE, Bhosargaoan S.O. Pune City, PUNE, 19-Maharashtra, 91-India, Pincode - 411039  
 PAN AAIAS4006K  
 Aadhaar Number of the assessee, if available

was conducted by us **RAJPUROHIT JADHAV & ASSOCIATES** in pursuance of the provisions of the **Bombay Public Trusts Act, 1950.**

and We annex hereto a copy of our audit report dated **29-Sep-2023** along with a copy each of

- the audited **profit and loss account** for the period beginning from **01-Apr-2022** to ending on **31-Mar-2023**
- the audited **balance sheet** as at **31-Mar-2023**; and
- documents declared by the said Act to be part of, or annexed to, the **profit and loss account** and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any.

Sl. No.	Qualification Type	Observations/Qualifications
1	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable
2	Others	Documents necessary to verify the reportable transaction were not made available so we have randomly made disallowance u/s 37
3	GP ratio is not ascertainable from the financial statements prepared by the assessee	GP ratio is not ascertainable from the financial statements prepared by the assessee.
4	Prior period expenses are not ascertainable from books of account	Prior period expenses are not ascertainable from books of account.
5	Records necessary to verify personal nature of expenses not maintained by the assessee	Records necessary to verify personal nature of expenses not maintained by the assessee.
6	Others	Valuation & Physical Verification of Fixed Assets is taken as per last year balance sheet and as per information given by the trustees
7	Others	Balance Confirmation of Sundry Creditors were not produced before us
8	Others	Fees received are not cross verified with the number of students and Income and Exp. Are recorded on receipt/cash basis.
9	Others	School has to undertake structural and fire audit of the school for the safety of the human lives and property of the trust.
10	Others	PF Provision is booked as per court order of Rs. 23,16,887/- which is payable
11	Others	Particulars of filing Form 61/ 61A/ 61B were not made available
12	Others	Break-up of expenditure under GST is not applicable as educational institution
13	Others	It is informed that School as taken some third party staff from RD services on contract basis and payment made to them is as pure contract basis so tds deducted on only service charge amount
14	Others	It is observe that various repairs/renovation work done, the expenses taken as revenue in nature should be capitalised

## Accountant Details

Name  
 Membership Number



*[Signature]*  
 INDRAJEET GOVIND JADHAV

**Acknowledgement Number:344424930290923**

FRN(Firm Registration Number)

141892W

Address

FLAT NO. 202, CHINAR HEIGHTS, LANE NO.5 , PRABHAT ROAD PUNE ,  
Deccan Gymkhana S.O , PUNE , 19-Maharashtra , 91-India . Pincode -  
411004

Date of signing Tax Audit Report

29-Sep-2023

Place

116.75.191.220

Date

29-Sep-2023

This form has been digitally signed by **INDRAJEET GOVIND JADHAV** having PAN **AUFPJ2983G** from IP Address **116.75.191.220** on **29/09/2023 05:24:59 PM** Dsc Sl.No and issuer **321591340348CN=Capricorn Sub CA for Individual DSC 2022,C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority**

## FORM 3CD [See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

## PART - A

1. Name of the Assessee SIDHESHWAR HIGH SCHOOL ENGLISH MEDIUM BHOSARI PUNE 39
2. Address of the Assessee DIGHI ROAD, PUNE, Bhosarigoan S.O, Pune City,  
PUNE, 19-Maharashtra, 91-India, Pincode - 411039
3. Permanent Account Number (PAN) AAIAS4006K
- Aadhaar Number of the assessee, if available
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same? No

Sl. No.	Type	Registration /Identification Number
No records added		

5. Status Association of Person
6. Previous year 01-Apr-2022 to 31-Mar-2023
7. Assessment year 2023-24
8. Indicate the relevant clause of section 44AB under which the audit has been conducted

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Third Proviso to sec 44AB - Audited under any other law

- 8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ?
- Section under which option exercised

## PART - B

- 9 (a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown? No

Sl. No.	Name	Profit Sharing Ratio (%)
1	PATIL K B & Others	50
2	Prashant Bhairgobd	50

- (b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change? No

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

- 10(a). Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

Sl. No.	Sector	Sub Sector	Code
1	EDUCATION SERVICES	Higher education	17004

- (b). If there is any change in the nature of business or profession, the particulars of such change?

Sl. No.	Business	Sector	Sub Sector	Code
No records added				

No records added

No

11.(a). Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed ?

SI. No. Books prescribed

No records added

(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

SI. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	Bank book	DIGHI ROAD, BHOSARI,		PUNE	411039	91-India	19-Maharashtra
2	Cash book	DIGHI ROAD, BHOSARI,		PUNE	411039	91-India	19-Maharashtra
3	Journal	DIGHI ROAD, BHOSARI,		PUNE	411039	91-India	19-Maharashtra
4	Ledger	DIGHI ROAD, BHOSARI,		PUNE	411039	91-India	19-Maharashtra
5	Purchase register	DIGHI ROAD, BHOSARI,		PUNE	411039	91-India	19-Maharashtra
6	Sales register	DIGHI ROAD, BHOSARI,		PUNE	411039	91-India	19-Maharashtra
7	Stock register	DIGHI ROAD, BHOSARI,		PUNE	411039	91-India	19-Maharashtra

(c). List of books of account and nature of relevant documents examined.

SI. No.	Books examined
1	Bank book
2	Cash book
3	Journal
4	Ledger
5	Purchase register
6	Sales register

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ?

No



Sl. No.	Section	Amount
	No records added	

13. (a). Method of accounting employed in the previous year. Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ? No

(c). If answer to (b) above is in the affirmative, give details of such change and the effect thereof on the profit or loss ? Decrease in profit

Sl. No.	Particulars	Increase in profit	Decrease in profit
	No records added		

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ? No

(e). If answer to (d) above is in the affirmative, give details of such adjustments Net effect

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
	No records added			

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
---------	------	------------

14. (a). Method of valuation of closing stock employed in the previous year No

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish

Sl. No.	Particulars	Increase in profit	Decrease in profit
	No records added		

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
			No records added	

16. Amounts not credited to the profit and loss account, being :-

(a). The items falling within the scope of section 28.

Sl. No.	Description	Amount
	No records added	

(b). The proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax or Goods & Services Tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned.

Sl. No.	Description	Amount
	No records added	

(c). Escalation claims accepted during the previous year.

Sl. No.	Description	Amount
	No records added	

(d). any other item of income.

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Sl. No.	Details of property	Address of Property					Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code /Pin Code	Country State			
									No records added

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form -

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAC/115B AD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	WDV	Building of 100 Sq. Ft.	30	₹ 1,00,00,000	₹ 0	₹ 0	₹ 1,00,00,000	₹ 0	₹ 0	₹ 0	₹ 0	₹ 30,00,000	₹ 70,00,000
2	WDV	Plant and Machinery of 100 Sq. Ft.	30	₹ 50,00,000	₹ 0	₹ 0	₹ 50,00,000	₹ 0	₹ 0	₹ 0	₹ 0	₹ 15,00,000	₹ 35,00,000
3	WDV	Plant and Machinery of 100 Sq. Ft.	30	₹ 20,00,000	₹ 0	₹ 0	₹ 20,00,000	₹ 0	₹ 0	₹ 0	₹ 0	₹ 6,00,000	₹ 14,00,000
4	WDV	Plant and Machinery of 400 Sq. Ft.	30	₹ 80,00,000	₹ 0	₹ 0	₹ 80,00,000	₹ 0	₹ 0	₹ 0	₹ 0	₹ 24,00,000	₹ 56,00,000

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
---------	---------	---	--

No records added

20. (a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Sl. No.	Description	Amount
---------	-------------	--------

No records added

(b).Details of contributions received from employees for various funds as referred to in section 36(1)(va)

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
---------	----------------	-----------------------------	----------------------	------------------------	---

No records added

21.(a). Please furnish the details of amounts debited to the profit and loss account. Being in the nature of capital, personal advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
---------	-------------	--------

No records added

Personal expenditure

Sl. No.	Particulars	Amount
1	Travelling charges	₹ 52,510
2	Office Expenses	₹ 6,546
3	Electricity Charges	₹ 35,500
4	Staff Welfare	₹ 60,773
5	Communication Exp	₹ 4,673
6	Printing & Stationery	₹ 1,11,332
7	Sales Promotion	₹ 17,439

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
---------	-------------	--------

No records added

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
---------	-------------	--------

No records added

Expenditure incurred at clubs being cost for club services and facilities used

Sl. No.	Particulars	Amount
---------	-------------	--------

No records added

Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl. No.	Particulars	Amount
---------	-------------	--------

No records added

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
---------	-------------	--------

No records added

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount
---------	-------------	--------

No records added

(b). Amounts inadmissible under section 40(a);

i. as payment to non-resident referred to in sub-clause (i)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
---------	-----------------	-------------------	-------------------	-------------------	---	---	----------------	----------------	--------------------------	---------------------	---------	-------

No records added

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
---------	-----------------	-------------------	-------------------	-------------------	---	---	----------------	----------------	--------------------------	---------------------	---------	-------	------------------------

No records added

ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
---------	-----------------	-------------------	-------------------	-------------------	---	---	----------------	----------------	--------------------------	---------------------	---------	-------

1	01-Mar-2024	₹ 10000	Professional	Legal Associates			Phase		Hydr	500016	INDIA	Telangana
	01-Mar-2024	₹ 10000	Professional	Legal Associates			Phase		Hydr	500016	INDIA	Telangana

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
---------	-----------------	-------------------	-------------------	-------------------	---	---	----------------	----------------	--------------------------	---------------------	---------	-------	------------------------	--

No records added

iii. as payment referred to in sub-clause (ib)

**A. Details of payment on which levy is not deducted:**

Sl No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
--------	-----------------	-------------------	-------------------	-------------------	--	---	----------------	----------------	--------------------------	---------------------	---------	-------

No records added

**B. Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.**

Sl No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
--------	-----------------	-------------------	-------------------	-------------------	--	---	----------------	----------------	--------------------------	---------------------	---------	-------	-------------------------	---

No records added

iv. Fringe benefit tax under sub-clause (ic) ₹ 0

v. Wealth tax under sub-clause (iia) ₹ 0

vi. Royalty, license fee, service fee etc. under sub-clause (iib) ₹ 0

vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)

Sl No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
--------	-----------------	-------------------	-------------------	--	---	----------------	----------------	--------------------------	---------------------	---------	-------

No records added

viii. Payment to PF /other fund etc. under sub-clause (iv) ₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v) ₹ 0

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof.

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
---------	-------------	---------	---------------------------	-------------------	---------------------	---------

No records added

(d). Disallowance/deemed income under section 40A(3):

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details ? Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
---------	-----------------	-------------------	--------	-------------------	---	---

No records added

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ? Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
---------	-----------------	-------------------	--------	-------------------	---	---

No records added

(e). Provision for payment of gratuity not allowable under section 40A(7), ₹ 0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9); ₹ 0

(g). Particulars of any liability of a contingent nature.

**Sl. No. Nature of Liability**

No records added

(h). Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income.

**Amount**

**Sl. No. Particulars**

No records added

₹ 0

(i). Amount inadmissible under the proviso to section 36(1)(iii).

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.

₹ 0

23. Particulars of any payments made to persons specified under section 40A(2)(b).

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
---------	------------------------	-----------------------	--	----------	-----------------------	--------------

No records added

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
---------	---------	-------------	--------

No records added

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
---------	----------------	------------------	---------	----------------------------	--------------------

No records added

26.i. In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which -

A. pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

a. paid during the previous year

Sl. No.	Section	Nature of liability	Amount
---------	---------	---------------------	--------

₹ 0

b. not paid during the previous year.

Sl. No.	Section	Nature of liability	Amount
---------	---------	---------------------	--------

₹ 0

B. was incurred in the previous year and was

a. Particulars of liability not paid on or before the due date for furnishing the return of income of the previous year under section 139(1)

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. Particulars of liability not paid on or before the aforesaid date

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(b)-provident/superannuation/gratuity/other fund	Employer's contribution to PF	₹ 1,28,037

26. State whether sales tax, goods & services tax, customs duty, excise duty or any other indirect tax levy/cess/impost etc. is passed through the profit and loss account? No

27. a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts. No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Availed	₹ 0	
Credit Utilized	₹ 0	
Closing /Outstanding Balance	₹ 0	

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
No records added				

28. Whether during the previous year the assessee has received any property (being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2) (viiia) ?

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
No records added								

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2) (viiib) ?

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
No records added						

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ?

b. Please furnish the following details

Sl. No	Nature of income	Amount
	No records added	

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ?

No

b. Please furnish the following details

Sl. No	Nature of income	Amount
	No records added	

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]

No

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
	No records added													

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ?

No

b. Please furnish the following details

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	If yes, whether the excess money has been repatriated within the prescribed time ?	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
	No records added					

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ?

No

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred(i)	Earnings before interest,tax, depreciation and amortization (EBITDA) during the previous year (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.(iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B.(iv)	Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v)		
				Assessment Year	Amount	Assessment Year	Amount
	No records added						

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ?

No

b. Please furnish the following details



Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement

No records added

31. a. Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year -

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year ?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
---------	---------------------------------	------------------------------------	--	---	---	--	--	---	--

No records added

b. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year -

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
---------	--	---	---	--	---	---	--

No records added

Note. Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
---------	-------------------	----------------------	--	---	-----------------------	-------------------	-----------------

No records added

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year -

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
---------	-------------------	----------------------	--	---	-------------------

No records added

b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
---------	-------------------	----------------------	--	---	-----------------------	-------------------	-----------------

No records added

b.(d). Particulars of each payment made in an amount exceeding the limit specified in section 2695T, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
---------	-------------------	----------------------	--	---	-------------------

No records added

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 2695S or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year -

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
---------	-------------------	----------------------	--	---	---------------------	--	--	--

No records added

d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year -

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
---------	-------------------	----------------------	--	---	--

No records added

e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year -

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
---------	-------------------	----------------------	--	---	--

No records added

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD(To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)	Remarks
---------	-----------------	--------------------------	--	--	---	---	---------

No records added

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?

Not Applicable

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?

No

If yes, please furnish the details of the same.

₹ 0

d. Whether the assessee has incurred any loss, referred to in section 73A in respect of any speculation business, during the previous year? No

If yes, please furnish the details of the same. No

e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. Not Applicable

If yes, please furnish the details of the same. No

23. Section wise details of deductions, if any, admissible under Chapter VIA or Chapter III (section 10A, section 10AA) No

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc. issued in this behalf.
---------	--	--

No records added.

24. (a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVIII or Chapter XVIII-BB, please furnish? No

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
---------	--	------------	----------------------	---	--	---	---	---	---	---

No records added.

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected? No

Please furnish the details

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported
---------	---	--------------	-------------------------	----------------------------------	--	--

No records added.

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7)? Not Applicable

Please furnish

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/206C(7) is payable(2)	Amount paid out of column (2) along with date of payment (3)
			Amount      Date of payment

No records added.

25. (i) In the case of a trading concern, give quantitative details of principal items of goods traded.

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing Stock	Shortage/excess, if any
---------	-----------	-----------	---------------	------------------------------------	--------------------------------	---------------	-------------------------

No records added

(b). In the case of manufacturing concern,give quantitative details of the principal items of raw materials, finished products and by-products.

**A. Raw materials**

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
---------	-----------	-----------	---------------	------------------------------------	--------------------------------------	--------------------------------	---------------	----------------------------	---------------------	-------------------------

No records added

**B. Finished products :**

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
---------	-----------	-----------	---------------	------------------------------------	--	--------------------------------	---------------	-------------------------

No records added

**C. By-products**

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
---------	-----------	-----------	---------------	------------------------------------	--	--------------------------------	---------------	-------------------------

No records added

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ? No

Please furnish the following details -

Sl. No.	Amount received	Date of receipt
---------	-----------------	-----------------

No records added

37. Whether any cost audit was carried out ? Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor

38. Whether any audit was conducted under the Central Excise Act, 1944 ? Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ? Not Applicable

give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year

Sl. No.	Particulars	Previous Year	%	Preceding previous Year	%
---------	-------------	---------------	---	-------------------------	---

**Acknowledgement Number:344424930290923**

(a)	Total turnover of the assessee	31555758		19254705		
(b)	Gross profit / Turnover	-428771	31555758	-1.36	-3324715	19254705 -17.27
(c)	Net profit / Turnover	-428772	31555758	-1.36	-3324715	19254705 -17.27
(d)	Stock-in-Trade / Turnover		31555758	0.00		19254705 0.00
(e)	Material consumed / Finished goods produced			0.00		0.00

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						

42.a. Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B ? No

b. Please furnish

Sl. No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	If not, please furnish list of the details/transactions which are not reported.
No records added						

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ? No

b. Please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST.

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
No records added						

## Accountant Details



*S. Indrajeet*  
INDRAJEET GOVIND JADHAV

**Acknowledgement Number:344424930290923**

Name  
Membership Number  
FRN(Firm Registration Number)  
Address  
Place  
Date

169092  
141892W  
FLAT NO. 202, CHINAR HEIGHTS, LANE NO.5 , PRABHAT ROAD, PUNE , Deccan Gymkhana S.O . PUNE , 19-Maharashtra . 91-India . Pincode - 411004  
116.75.191.220  
29-Sep-2023

**Additions Details (From Point No.18)**

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	

Building @ 5%

No records added

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	

Furnitures & Fittings @ 10%

No records added

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	

Plant and Machinery @ 15%

No records added

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	

Plant and Machinery @ 40%

No records added

**Deductions Details (From Point No.18)**

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
--	---------	--------------	--------	--

Building @ 5%

No records added

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
--	---------	--------------	--------	--

Furnitures & Fittings @ 10%

No records added

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
--	---------	--------------	--------	--

Plant and Machinery @ 15%

No records added

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
--	---------	--------------	--------	--

**Acknowledgement Number:344424930290923**

Plant and Machinery @ 40%

No records added

This form has been digitally signed by **INDRAJEET GOVIND JADHAV** having PAN **AUFPJ2983G** from IP Address **116.75.191.220** on **29/09/2023 05:24:59 PM** Dsc SI.No and issuer **321591340348CN=Capricorn Sub CA for Individual DSC 2022,C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority**