

AUDIT
REPO

FRANKFURT

POSTAL TELEGRAPH

FRANKFURT

CHARTERED ACCOUNTANTS

FRANKFURT

FRANKFURT

Acknowledgement Number:480455441311023

Date of filing : 31-Oct-2023

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	AABAN2119B		
Name	NIRANKARI EDUCATION SOCIETY		
Address	GAT NO.195 , DEHU ALANDI ROAD, BORATE WADI, MOSHI , PUNE , 19-Maharashtra, 91-INDIA, 412105		
Status	AOP/BOI	Form Number	ITR-5
Filed on	139(1)-On or before due date	e-Filing Acknowledgement Number	480455441311023

Current Year business loss, if any	1	0
Total Income	2	23,92,540
Bank Profit under MAT, where applicable	3	0
Adjusted Total Income under AMT, where applicable	4	23,92,540
Tax payable	5	5,51,472
Interest and Fee Payable	6	66,067
Total tax, interest and Fee payable	7	6,17,539
Taxes Paid	8	6,17,539
(+) Tax Payable /(-) Refundable (7-8)	9	(+) 0
Assessed 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

Return has been digitally signed by NARENDRA INDRAMAN SINGH in the capacity of Trustee having PAN AKOPS0073P from IP address 163.53.203.24 on 31-10-2023-53 DSC SI.No & Issuer 3477675 & 8323564591915748893CN=PantaSign Sub CA for Trustee Certifying Authority, O=Pantagon Sign Securities Pvt. Ltd., C=IN

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QR Code



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DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

For PANKAJ SURANA & CO.
CHARTERED ACCOUNTANTS



PANKAJ A. SURANA
PROPRIETOR
M. No.:112802



Name Of Assessee	: Nirankari Education Society		
PAN	: AABAN2119B		
Office Address	: Gat No.195, Dehu Alandi Road, Borate Wadi, Moshi, Pune, Maharashtra-412105		
Status	: AOP	Assessment Year	: 2023 - 2024
Sub-status	: Any Other Aop/boi		
Ward No	: CIRCLE 8, PUNE	Financial Year	: 2022 - 2023
D.O.I.	: 11/11/2003		
Email Address	: naren2875@gmail.com		
Name Of Bank	: Hdfc Bank		
Ifsc Code	: Hdfc0000007		
Address	: Bhosari		
Account No.	: 00071450000348		
Return	: Original (Filing Date : 31/10/2023 & No. : 480455441311023)		
Import Date	: Ais : 01-10-2023 06:15 Pm	Tis : 01-10-2023 06:15 Pm	
	26as : 31-10-2023 12:17 Pm		

COMPUTATION OF TOTAL INCOME

<u>Profits And Gains From Business And Profession</u>		2046686
Profit Before Tax As Per Profit And Loss Account	2372544	
Add : Depreciation Disallowed	1504744	
	3877288	
Less :		
Interest Received	309829	
Interest On Fdr	36028	
Allowed Depreciation	1484745	
	-1830602	
	2046686	
<u>Income From Other Sources</u>		345857
Bank Interest	309829	
Interest On Bank Fdr	36028	
Total	345857	
Gross Total Income		2392543
Total Income		2392543
Total Income Rounded Off U/s 288A		2392540

COMPUTATION OF TAX ON TOTAL INCOME

Tax On Rs. 250000	Nil	
Tax On Rs. 250000 (500000-250000) @ 5%	12500	
Tax On Rs. 500000 (1000000-500000) @ 20%	100000	
Tax On Rs. 1392540 (2392540-1000000) @ 30%	417762	
Tax On Rs. 2392540	530262	
	530262	
Add: Health And Education Cess @ 4%	21210	
	551472	
<u>Less Tax Deducted At Source</u>		
Section 194a: Other Interest	3159	3159
	548313	
<u>Add Interest Payable</u>		
Interest U/s 234B	38381	
Interest U/s 234C	27686	66067
	614380	
<u>Less Self Assessment Tax U/s 140A</u>		
Icici Bank Limited, New Delhi Branch - 6390009 - 34069 -	607390	
30/10/2023		



INSTALLMENT WISE INCOME BIFURCATION

Sl No	Particular	Up to 15/6	Up to 15/9	Up to 15/12	Up to 15/3	Up to 31/3	Total
1	NORMAL INCOME	2392540	2392540	2392540	2392540	2392540	2392540
	44AD/44ADA/44AE				0	0	0
	TOTAL NORMAL INCOME	2392540	2392540	2392540	2392540	2392540	2392540
	TOTAL SPECIAL INCOME	0	0	0	0	0	0
	TOTAL INCOME	2392540	2392540	2392540	2392540	2392540	2392540

INCOME WISE ADVANCE TAX BIFURCATION

Sl No	Particular	Up To 15/6	Up to 15/9	Up to 15/12	Up to 15/3	Up to 31/3	Total
1	TAX ON NORMAL INCOME	530262	530262	530262	530262	530262	530262
	TAX + SURC + HECESS	551472	551472	551472	551472	551472	551472
	LESS: TDS/ TCS/ Rebate/ Relief/ Credit	3159	3159	3159	3159	3159	3159
	BALANCE TAX	548313	548313	548313	548313	548313	548313
	ADVANCE TAX PERCENTAGE (%)	15%	45%	75%	100%	100%	100%
	ADVANCE TAX LIABILITY	82247	246741	411235	548313	548313	548313

ADVANCE TAX INSTALLMENTS

Sl No	Due Date	Due Installment		Minimum Advance Tax to be Paid to avoid Interest u/s 234C		Advance Tax Paid			Interest U/s 234C Payable on	Interest U/s 234C
		%	Amount	%	Amount	Date	Amount	Gross Amount		
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)=(4-9)	(11)
	15/06/2022	15%	82247	12%	65798	-	0	0	82247	2466
	15/09/2022	45%	246741	36%	197393	-	0	0	246741	7401
	15/12/2022	75%	411235	75%	411235	-	0	0	411235	12336
	15/03/2023	100%	548313	100%	548313	-	0	0	548313	5483

FIXED ASSETS

Block	Rate	WDV as on 01/04/2022	Addition		Deduction	Total	Depreciation for the Year	WDV as on 31/03/2023
			More than 180 Days	Less than 180 Days				
			Rs.	Rs.				
FURNITURE AND FIXTURES	10.00%	60,90,680	1,16,741	0	0	62,07,421	6,20,742	55,86,679
MACHINERY AND EQUIPMENT	15.00%	13,58,661	0	0	0	13,58,661	2,03,799	11,54,862
MACHINERY AND EQUIPMENT	40.00%	16,50,509	0	0	0	16,50,509	6,60,204	9,90,305
		90,99,850	1,16,741	0	0	92,16,591	14,84,745	77,31,846

Details of Partners/Members

Name	PAN	Percentage of share	Address	Status	DPIN, in case partner in LLP	Rate of Interest on Capital	Remuneration Paid / Payable	Aadhaar Number/ Enrolment Id
SHIV NARENDRA SHARMA	AKOPS0073P	50	0, 00, PUNE, PUNE MAHARAS HTRA - 411012	Trustee		0	0	
SHIV NARENDRA INDRAMAN SHARMA	AWKPS9994B	50	0, 00, 0, PUNE MAHARAS HTRA -	Trustee		0	0	

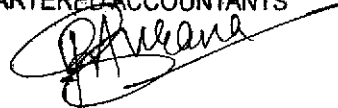


			411010				
Total		100.00					0.00

Details of Taxpayer Information Summary

S. No.	Information Category	Income Head	Section	Processed Value	Derived Value	As per Computation/ ITR	Difference	As per 26AS	Difference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(5)-(6)	(8)	(9)=(8)-(6)
1	Interest from savings bank	Other Source	194A	309829.00	309829.00	309829.00	Nil		
2	Interest from deposit	Other Source	194A	36028.00	36028.00	36028.00	Nil	28215.00	-7813.00
3	Cash deposits			43881874.00	43881874.00			0.00	43881874.00
4	Cash withdrawals			25500.00	25500.00			0.00	25500.00

For PANKAJ SURANA & CO.
CHARTERED ACCOUNTANTS



PANKAJ A. SURANA
PROPRIETOR
M. No. 112863



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

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

for the statutory audit of

NIRANKARI EDUCATION SOCIETY

GAT NO.195 , DEHU ALANDI ROAD, BORATE WADI, MOSHI ,
Moshi B.O , MOSHI , PUNE , 19-Maharashtra , 91-India , Pincode -
412105

AABAN2119B

Business Number of the assessee, if available

conducted by me PANKAJ ASHOK SURANA PROPRIETOR M/s PANKAJ SURANA AND CO in pursuance of the provisions of the Bombay Public Trusts Act, 1950,

wherein I have a copy of my audit report dated 26-Sep-2023 along with a copy each of

the profit and loss account for the period beginning from 01-Apr-2022 to ending on 31-Mar-2023

and the balance sheet as at 31-Mar-2023 ; and

which are declared by the said Act to be part of, or annexed to, the profit and loss account and balance sheet.

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

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

Qualification
Type

Observations/Qualifications

Others

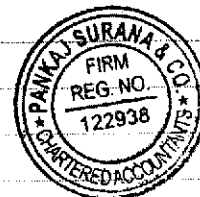
Verification is made on test check basis, hence not able to ascertain the prior period expenses

We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

These Financial statements are the responsibility of the assessee. Our responsibility is to express an opinion on the financial statements based on our audit.

The statement of particulars (Form No. 3CD) has been prepared by the assessee and we have verified the correctness thereof. The statement of particulars has been verified in the light of the aforesaid certificate and the information and explanation given to us during the course of the Audit.

Interpretation of various clauses of Tax Audit Report is made on the basis of judicial pronouncements pertaining to various points and past assessment completed. In some clauses, the particulars, figures and information are given precisely to point. In some other clauses, additional information is given more than required, which is considered in the interest of the audited.



Pankaj Ashok Surana
PANKAJ ASHOK SURANA

112863

0122938W

162/3PANKAJ SELECTION , PUDUMJEE PAPER MILL ROAD, THERGAON ,
Thergaon B.O , Pune City , PUNE , 19-Maharashtra , 91-India , Pincode -
411033

Audit Report

26-Sep-2023

PUNE

26-Sep-2023

Digitally signed by PANKAJ ASHOK SURANA having PAN ARUPS4431J from IP Address PUNE on 02/10/2023 10:03:28 AM Dsc Si.No and issuer
Pankaj Ashok Surana 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	NIRANKARI EDUCATION SOCIETY
2. Address of the Assessee	GAT NO.195 , DEHU ALANDI ROAD, BORATE WADI, MOSHI , Moshi B.O , MOSHI , PUNE , 19-Maharashtra , 91-India , Pincode - 412105
3. Permanent Account Number (PAN)	AABAN2119B
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	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ?	No
Section under which option exercised	

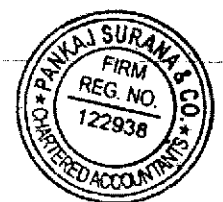
PART - B

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	JITENDRA INDRAMAN SINGH	5
2	NARENDRA INDRAMAN SINGH	70
3	RAJENDRA INDRAMAN SINGH	5
4	MAHENDRA INDRAMAN SINGH	5
5	Rima Mahendra singh	5
6	Vijay Tatoba Chavan	5
7	Sarita Singh	5

(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						



Acknowledgement Number: 379335320021023

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	Secondary/ senior secondary education	17002

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

No

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

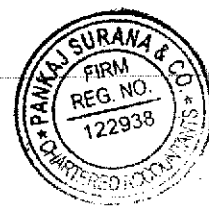
11.(a). Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed ?

Yes

Sl. No.	Books prescribed
1	CASH BOOK
2	BANK BOOK
3	RECEIPT BOOK
4	PURCHASE BOOK
5	JOURNAL REGISTER
6	FIXED ASSET REGISTER

(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.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK	GAT NO.195	DEHU ALANDI ROAD, BORATE WADI, MOSHI	PUNE	412105	91-India	19-Maharashtra
2	BANK BOOK	GAT NO.195	DEHU ALANDI ROAD, BORATE WADI, MOSHI	PUNE	412105	91-India	19-Maharashtra
3	RECEIPT BOOK	GAT NO.195	DEHU ALANDI ROAD, BORATE WADI, MOSHI	PUNE	412105	91-India	19-Maharashtra
4	PURCHASE BOOK	GAT NO.195	DEHU ALANDI ROAD, BORATE WADI, MOSHI	PUNE	412105	91-India	19-Maharashtra
5	JOURNAL REGISTER	GAT NO.195	DEHU ALANDI ROAD, BORATE WADI, MOSHI	PUNE	412105	91-India	19-Maharashtra



6	FIXED ASSET REGISTER	GAT NO.195	DEHU ALANDI ROAD, BORATE WADI, MOSHI	PUNE	412105	91-India	19-Maharashtra
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(c). List of books of account and nature of relevant documents examined.

Sl. No.	Books examined
1	CASH BOOK
2	BANK BOOK
3	RECEIPT BOOK
4	PURCHASE BOOK
5	JOURNAL REGISTER
6	FIXED ASSET 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 ?

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:

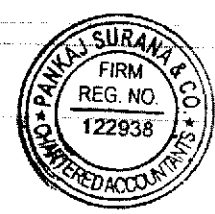
Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
	No records added			

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure

14.(a). Method of valuation of closing stock employed in the previous year

(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: No



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

25. 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	

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

27. The items falling within the scope of section 28;

Sl. No.	Description	Amount
1	Nil	₹ 0

28. 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	

29. ... accepted during the previous year;

Sl. No.	Description	Amount
	Nil	₹ 0

Sl. No.	Description	Amount
	Nil	₹ 0

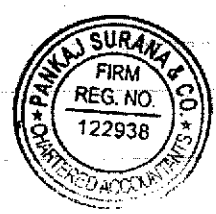
30. ... if any.

Sl. No.	Description	Amount
	Nil	₹ 0

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

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 2023-22 only)	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-D)
1	WDV	Furniture & Fixings @ 10%	10	₹60,90,680	₹0	₹60,90,680	₹1,16,741	₹1,16,741	₹0	₹0	₹6,20,742	55,88,617
2	WDV	Plant and Machinery @ 15%	15	₹13,58,661	₹0	₹13,58,661	₹0	₹0	₹0	₹0	₹2,03,799	11,54,862
3	WDV	Plant and Machinery @ 40%	40	₹16,90,509	₹0	₹16,90,509	₹0	₹0	₹0	₹0	₹6,80,204	8,90,305

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
1	Nil	₹0

(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.

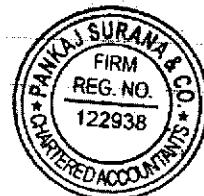
Capital expenditure

Sl. No.	Particulars	Amount
1	Nil	₹0

Personal expenditure

Sl. No.	Particulars	Amount
1	Nil	₹0

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



Acknowledgement Number: 379335320021023

Sl. No.	Particulars	Amount
1	Nil	₹ 0

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
1	Nil	₹ 0

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

Sl. No.	Particulars	Amount
1	Nil	₹ 0

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

Sl. No.	Particulars	Amount
1	Nil	₹ 0

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

Sl. No.	Particulars	Amount
1	Nil	₹ 0

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

Sl. No.	Particulars	Amount
1	Nil	₹ 0

(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

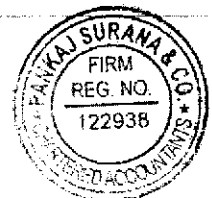
Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
No records added													

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
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.



Written Down Value at the end of the year (A+B-C)

₹ 55,60,679

₹ 11,54,882

₹ 9,90,305

as, if any other as behalf.

36(1)(ii)

Amount

₹ 0

ed

Amount

₹ 0

Amount

₹ 0

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):

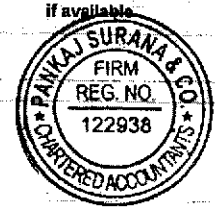
A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details ?

No

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) ?

No



Sl.	Date of	Nature of	Amount	Name of the	Permanent Account Number of the	Aadhaar Number of the payee,
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No.	Payment	Payment	payee	payee, if available	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	Amount
1	Nil	₹ 0

(h). Amount of deduction inadmissible in terms of section 1AA in respect of the expenditure incurred in relation to income which does not form part of the total income;

Sl. No.	Particulars	Amount
1	Nil	₹ 0

(i). Amount inadmissible under the proviso to section 30(1)(a); ₹ 0

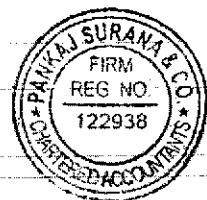
22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. ₹ 0

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
1	Narendra Indraman Singh	ANQP3882P		chairman	SALARY PAID	₹54,00,000
2	Narendra Indraman Singh	ANQP3882P		chairman	Rent Paid	₹45,28,301
3	Narendra Indraman Singh (HUF)	ANQP3882P		Chairman's HUF	Rent Paid	₹33,96,226
4	Vibha Singh	BLUP3882P		Chairman's Wife	SALARY PAID	₹24,00,000
5	TARUN INDRAMAN SINGH			Chairman mother	salary paid	₹24,00,000
6	Jitendra Indraman Singh	ANQP3882P		Trustee	SALARY PAID	₹3,00,000
7	Jitendra Indraman Singh	ANQP3882P		Trustee	Rent Paid	₹43,91,600
8	Sarita Singh	ANQP3882P		Trustee	SALARY PAID	₹19,48,800
9	Sarita Singh	ANQP3882P		Trustee	Rent Paid	₹13,91,800

24. Amounts deemed to be profits and gains under sections 32C 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.

Amount deposited out of 'Assessment of tax deductible' ₹ 0
 State
 Amount deposited out of 'Assessment of tax deductible' ₹ 0
 State
 ₹ 0
 ₹ 0
 ₹ 0
 State
 ₹ 0
 ₹ 0
 No
 No
 No

Acknowledgement Number: 379335320021023

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. 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
1	Sec 43B(a)- tax,duty,cess,fee etc	TDS	₹ 4,06,973

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

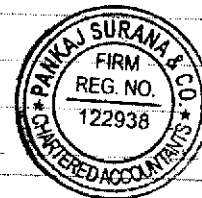
State whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account?

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				

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) (a)? No

Please furnish the details of the same

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							

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) (vii)? No

Please furnish the details of the same

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					

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? No

Please furnish the following details:

Sl. No.	Nature of Income	Amount
No records added		

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

Please furnish the following details:

Sl. No.	Nature of Income	Amount
No records added		

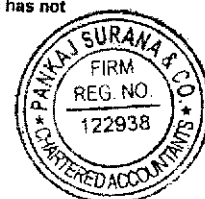
Details of any amount borrowed on hand or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D] No

Sl. No.	Name of the person from whom amount borrowed or repaid on hand	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

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	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	Expected date of repatriation of money
No records added						



provisions of sub-section (2) of section 92CE ?

been repatriated within the prescribed time

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

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
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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 :-

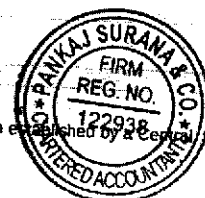
Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during 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.
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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.
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No records added



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

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
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No records added

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:-

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
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No records added

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

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
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No records added

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, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

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
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No records added

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 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

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:-

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.
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No records added

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:-

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
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No records added

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:-

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
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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
						Amount	Order U/s & Date	

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 ?

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

If yes, please furnish the details of the same.

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?

If yes, please furnish the details of the same.

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.

If yes, please furnish the details of the same.

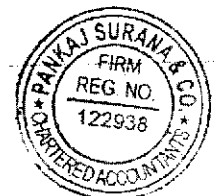
33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

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.
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No records added

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?

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 (9) and (8) (10)
1	PNEN08442A	192	Salary	₹1,67,72,000	₹1,67,72,000	₹1,67,72,000	₹43,79,600	₹0	₹0	₹0
2	PNEN08442A	194-I	Rent	₹1,45,43,294	₹1,45,43,294	₹1,45,43,294	₹14,54,329	₹0	₹0	₹0
3	PNEN08442A	194J	Fees for professional or technical services	₹55,800	₹55,800	₹55,800	₹3,284	₹0	₹0	₹0



Acknowledgement Number: 379335320021023

b). Whether the assessee is required to furnish the statement of tax deducted or tax collected? Yes

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.
1	PNEN08442A	24Q	01-Aug-2022	31-Jul-2022	Yes	
2	PNEN08442A	26Q	01-Aug-2022	31-Jul-2022	Yes	
3	PNEN08442A	24Q	31-Oct-2022	21-Oct-2022	Yes	
4	PNEN08442A	26Q	30-Nov-2022	21-Oct-2022	Yes	
5	PNEN08442A	24Q	31-Jan-2023	25-Jan-2023	Yes	
6	PNEN08442A	26Q	31-Jan-2023	25-Jan-2023	Yes	
7	PNEN08442A	24Q	31-May-2023		Yes	
8	PNEN08442A	26Q	31-May-2023	31-May-2023	Yes	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7)? Yes

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
1	PNEN08442A	₹ 4,800	₹ 4,800	30-Sep-2022
2	PNEN08442A	₹ 1,440	₹ 1,440	30-Sep-2022
3	PNEN08442A	₹ 6,000	₹ 6,000	30-Sep-2022
4	PNEN08442A	₹ 3,000	₹ 3,000	30-Sep-2022
5	PNEN08442A	₹ 1,23,480	₹ 1,23,400	30-Sep-2022

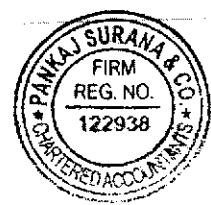
35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded;

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, ?

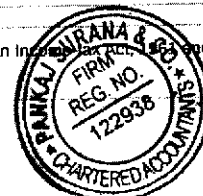
Not Applicable

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		
				%			%
(a)	Total turnover of the assessee	92693035			85260250		
(b)	Gross profit / Turnover	75925095	92693035	81.91	70451798	85260250	82.63
(c)	Net profit / Turnover	2372544	92693035	2.56	2113423	85260250	2.48
(d)	Stock-in-Trade / Turnover	0	92693035	0.00	0	85260250	0.00
(e)	Material consumed / Finished goods produced	0	0	0.00	0	0	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.



4. Break-up of total expenditure of entities registered or not registered

Total amount of expenditure incurred during the period	Expenditure in respect of entities registered under GST		Total payment to related parties	Expenditure on entities not registered
	Relating to entities	Relating to other entities		

Accountant Details

Accountant Details



[Handwritten Signature]
ACCOUNTANT

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%	1	22-Aug-2022	22-Aug-2022	₹ 1,16,741	₹ 0	₹ 0	₹ 0	₹ 1,16,741
Plant and Machinery @ 15%					No records added			
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
Furnitures & Fittings @ 10%				No records added
Plant and Machinery @ 15%				No records added
Plant and Machinery @ 40%				No records added

This form has been digitally signed by PANKAJ ASHOK SURANA having PAN ARUPS4431J from IP Address PUNE on 02/10/2023 10:03:28 AM Dsc.Sl.No. and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority



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.

Registration No : F/19680/PUNE dt. 19/11/2004

Name of Public Trust NIRANKARI EDUCATION SOCIETY

For the year ending 31.3.2023

a) Whether accounts are maintained regularly and in accordance with the provision of the ACT and rules.	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.	Cash Not avilable for verification
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.	No
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 objects or purpose other than the objects or purpose of the trust	No
h) The amount of outstanding for more than one year and amounts written off, if any.	No
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) Attention, if any, of the immovable property contrary to the provisions of section 36 which have come to the notice of the auditor	No
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 trustees or any other person while in the management of the trust.	Refer our Report
l) Whether the budget has been filed in the form provided by rule 16A.	No
m) Whether the maximum and minimum number of the trustee is maintained.	YES
n) Whether the meetings are held regularly as provided such in trument.	No
o) Whether the minutes books of the proceedings of the meetings are maintained.	No
p) Whether any of the trustees has any interest in the investment of the trust.	No
q) Whether any of the trustees is a debtor or creditor of the trust.	No
r) Whether the irregularities pointed out by the auditors in the of the previous year have been duly complied with by the trustees with by the trustees during the period of audit.	No
s) Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or assistant Charity Commissioner.	YES (Refer separte report)

ed at 30.09.2022

P. Wang



THE BOMBAY PUBLIC TRUSTS ACT, 1950
SCHEDULE IX C (Vide Rule -32)

Statement of income liable to contribution for the year ending 31.3.2023

Name of Public Trust **NIRANKARI EDUCATION SOCIETY**

Registration No : F/19680/PUNE dt. 19/11/2004

	Rs.	Ps.	Rs.	Ps.
I) INCOME AS SHOWN IN THE INCOME AND EXPENDITURE ACCOUNT [SCHEDULE IX]			2,372,544	
II) ITEMS NOT CHARGEABLE TO CONTRIBUTION UNDER SECTION 58 AND RULE 32 :-				
1 Donations received from other Public Trusts and Dharmadas	NIL			
2 Grants received from Government and local authorities	NIL			
3 Interest on Sinking or Depreciation Fund	NIL			
4 Amount spent for the purpose of secular education	NIL			
5 Amount spent for the purpose of medical relief	NIL			
6 Amount spent for the purpose of veterinary treatment of animals	NIL			
7 Expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity	NIL			
8 Deductions out of income from lands used for agricultural purpose				
a) Land Revenue and Local Fund Cess	NIL			
b) Rent payable to superior landlord	NIL			
c) Cost of production, if lands are cultivated by trust	NIL			
9 Deductions out of income from land used for non-agricultural purpose				
a) Assessment, Cesses and other Government or Municipal taxes	NIL			
b) Ground rent payable to the superior landlord	NIL			
c) Insurance premia	NIL			
d) Repairs at 10 per cent of gross of building	NIL			
e) Cost of collection at 4 per cent pf gross rent of buildings let out	NIL			
10 Cost of Collection of income or receipts from securities, stocks etc. at one percent of such income	NIL			
11 Deductions on account of repairs in respect of buildings not rented and yielding no income at 10 % of the estimated gross annual rent	NIL			
Gross Annual Income chargeable to contribution Rs.			2372544	0

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

Turst Address

Dated : 30/09/2022


Chartered Accountants/ Auditor

Dated : 30/09/2022

Trustee



The Bombay Public Trusts Act, 1950.

- SCHEDULE VIII

[Vide Rule 17 (1)]

Public Trust : **Nirankari Education Trust**

Registration No. F - 19680

Balance Sheet as at 31st March 2023

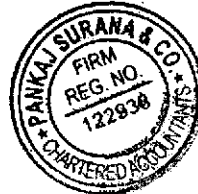
FUNDS & LIABILITIES	AMOUNT	AMOUNT	PROPERTY AND ASSETS	AMOUNT	AMOUNT
	Rs.	Rs.		Rs.	Rs.
<u>Funds or Corpus :-</u>			<u>Fixed Assets :-</u>		
Contribution	9,000	9,000	Books and Periodicals	679	
As per last Balance Sheet			Electrical Equipments	726,410	
Reserves and Surplus	11,859,392	11,859,392	Computer and Peripherals	989,626	
			Furniture and Dead Stock	5,566,679	
			Office Equipments	428,453	7,711,847
Spiritual	4,750,958	4,750,958	<u>Investments</u>		
			Fixed Deposits	-	
Payable	-	-	Deposits (Assets)	1,081,473	1,081,473
For Expenses	2,226,497	2,226,497	<u>Current Assets :-</u>		
			Fees receivable	-	
Taxes :-			Sundry Debtors	6,928,362	
Payable	406,973	406,973	Loan & Advances (Assets)	15,165,245	
			TDS Received	3,159	22,096,766
<u>Creditors :-</u>	20,075,499	20,075,499	<u>Cash and Bank Balances :-</u>		
			As Per Schedule 'B'	8,438,233	8,438,233
<u>Expenditure Account :-</u>					
As per last Balance Sheet	-	-			
Appropriation, if any	-	-			
Plus	2,372,544				
Profit (As per I & E A/c)	2,372,544				
Tax Paid	-				
		39,328,319	Total		39,328,319

Balance Sheet to the best of my belief contains a true account of the Fund and Liabilities and of the Property and Assets of the Trust.

1. Mr. Narendra Singh

2. Mr. Rajendra Singh

2023



As per our Report of even date
For Pankaj Surana & Company
Chartered Accountants

Pankaj Surana

Pankaj Surana
Proprietor
M. No. 112863

The Bombay Public Trusts Act, 1950.

Name of the Public Trust : Nirankari Education Society

SCHEDULE - IX

[Vide Rule 17 (1)]

Registration No. F - 19680

Income Expenditure Account for the year ended 31.03.2023

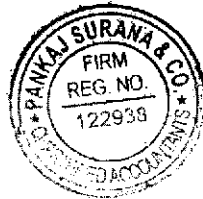
EXPENDITURE	AMOUNT		INCOME	AMOUNT	
	Rs.	Rs.		Rs.	Rs.
To Direct Expenditure			By Contribution towards		
To Transportation Expenses	1,258,685.00		Fees Received	92,693,035	
To CHB Payment	1,433,600.00		RTE - Fees Received		92,693,035
To Educational Mis Consumables	8,113,319.00		(As per List)		
To School Sport Activity	198,778.00				
To ERP Software & SMS Automation					
To Prize & Trophy Exp	51,255.00				
To Repairs and Maintenance	2,296,819.00				
To Sports Consumables	1,580,678.00				
To Printing and Stationery	1,515,456.00				
To Registration and Affiliation Fees	319,350.00				
	0	16,767,940			
To Indirect Expenses :-			To Indirect Income:-		
Accounting Charges	-		Interest Received	309,829	
Professional Fees	102,681		Interest on FD	36,028	
Rent Paid	16,153,600				345,857
Annual Gathering	686,630				
Building Maintenance Expenses	5,489,085				
Insurance Paid	56,820				
Property Tax	287,880				
Registration fees	-				
SBI Epf/ A/c	3,219,856				
EPF Acc	498,430				
Interest on TDS	-				
Cleaning Exp	477,400				
Staff Welfare Expenses	444,560				
Advertisement Expenses	527,750				
Audit Fees	-				
Bank Charges	61,330				
Depreciation A/c	1,504,744				
Office Expenses	284,558				
Power and Fuel	747,205				
Salary Expenses	41,892,261				
Electricity Expenses	579,810				
Telephone and Internet Expenses	271,464				
Travelling Expenses	612,344	73,898,408			
	0				
By Surplus carried over to Balance Sheet	-	2,372,544			
TOTAL		93,038,892	TOTAL		93,038,892

Trustees 1) Mr. Narendra Singh

2) Mr. Rajendra Singh

Place: Pune

Date: 26.09.2023



As per our Report of even date
For Pankaj Surana & Company
Chartered Accountants

Pankaj A. Surana
Proprietor
M. No. 112863

Nirankari Education Trust

Schedule of Fixed Assets

Sr No	Particulars	WDV as on 01.04.2022	Addition	Rate	Depreciation 31.3.2023	WDV as on 31.3.2023
	Total	1649377.00	0.00	40%	659751.00	989626.00
1	Computer	1132.00	0.00	40%	453.00	679.00
2	Books & Periodicals	854600.00	0.00	15%	128190.00	726410.00
3	Electrical Equipment	6090680.00	116741.00	10%	640742.00	5566679.00
4	Furniture	504061.00	0.00	15%	75608.00	428453.00
5	Office Equipment	9099850.00	116741.00		1504744.00	7711847.00

