

Form 10B
and
Financial Statements
of

SHRI ATTAM VALLABH JAIN SHIKSHA NYAS

SRI GANGANAGAR

Financial Year

2023-24

Assessment Year

2024-25

Auditors

NEERAJ CHAWLA & CO.

Chartered Accountants

75-Adarsh Nagar

Sri Ganganagar

**Ph. 0154 - 2485250, Mob. 94142-10450, email :
neerajchawlaca@gmail.com**

FORM No. 10B
[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

I have examined the balance sheet of **SHRI ATTAM VALLABH JAIN SHIKSHA NYAS** [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31-MAR-2024** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

I have obtained all the information and explanations to the best of my knowledge and belief which are necessary for the purposes of the audit.

In my opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure:

In my opinion and to the best of my information and according to explanations given to me, the particulars given in the Annexure are true and correct subject to following observations or qualifications

(1) Closing balances are subject to direct confirmation from third parties.

In my opinion and to the best of my information, and according to information given to me, the said accounts give a true and fair view

- (i) in the case of the balance sheet, of the state of affairs of the above named * fund or trust or institution or university or other educational institution or hospital or other medical institution as on **31-MAR-2024** and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on **31-MAR-2024**

subject to the following observations/qualifications

(1) Closing balances are subject to direct confirmation from third parties.

The prescribed particulars are annexed hereto.

For NEERAJ CHAWLA & CO.
Chartered Accountant
(Firm Regn No.: 0007467C)



Neeraj Chawla

(NEERAJ CHAWLA)
PARTNER

Membership No: 076563
PAN : AAWFN6019L

**ANNEXURE
Statement of particulars**

Basic Details	1	PAN of the auditee	AAOTS1005P
	2	Name of the auditee	SHRI ATTAM VALLABH JAIN SHIKSHA NYAS
	3	Assessment Year	2024-2025
	4	Previous Year	From 1-APR-2023 to 31-MAR-2024
	5	Registered Address of the auditee	HANUMANGARH ROAD , HANUMANGARH ROAD, HANUMANGARH ROAD, SRIGANGANAGAR , RAJASTHAN, 335001 INDIA
	6	Other addresses, if applicable	No
Legal	7	Type of the auditee	Trust
	8	Whether the auditee is established under an instrument?	Yes

Registration Details	9 Details of registration/provisional registration or approval/ provisional approval or notification of the auditee under the Income-tax Act (details of all the registration/provisional registration/approval/provisional approval/ notification which are valid during the previous year should be provided, however where the auditee has got the registration/approval/ notification after provisional registration/approval the details of provisional registration/approval need not be provided)				
	Section under which registered/provisionally registered or approved/ provisionally approved /notified	Date of registration/provisional registration or approval/ provisionally approval/ notification(dd/mm/yyyy)	Registration/Approval/ Notification/ Unique Registration No. (URN), if available	Authority granting registration/provisional registration or approval/provisional approval or notification	Date from which registration/provisional registration/ approval/ notification effective(dd/mm/yyyy)
	(1)	(2)	(3)	(4)	(5)
	Clause (a) of sub-section (1) of section 12AB of the Act	05-Apr-2022	AAOTS1005PE20211	PCIT	01-Apr-2021

10(a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/ Trustee (s)/ Members of society/Members of the Governing Council/ Director (s) shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year									
Name of person	Relation	Relation Other	Percentage of shareholding in case of shareholder	Unique Identification Number	Id Code	PAN Or Aadhar	Whether there is any change in relation during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
AMAR CHAND BORAD	Trustee			AKRPB0437F	PAN	Yes	No		22,E BLOCK,Sri ganganagar r H.O,Ganganagar,GANAGAR Rajasthan,, 35001 INDIA
NARESH CHANDER	Trustee			ACKPJ4384J	PAN	Yes	No		RY 32,RIDHI SIDHI 1ST,Sriganganagar H.O,Ganganagar,GANAGAR, Rajasthan,, 35001 INDIA
SHAM LAL JAIN	Trustee			ABEPJ9961A	PAN	Yes	No		74,D BLOCK,Sri ganganagar r H.O,Ganganagar,GANAGAR, Rajasthan,, 35001 INDIA



JAIN	Trustee			AAYPJ9778 Q	PAN	Yes	No		F,1/103 VINAYPAT H KANTI CHANDRA ROAD,Bani Park S.O,Jaipur, JAIPUR,Raj asthan,302 016 INDIA
SHAKTI KUMAR JAIN	Trustee			ABFPJ0561 C	PAN	Yes	No		202,AGGA RSAIN NAGAR,Sri ganganaga r H.O,Ganga nagar,GAN GANAGAR, Rajasthan,3 35001 INDIA
SURAJ MAL BAID	Trustee			ACPPB747 7F	PAN	Yes	No		1 GA 20,JAWAH AR NAGAR,Ja wahar Nagar H.O,Jaipur, JAIPUR,Raj asthan,302 004 INDIA
DEEPAK JAIN	Trustee			AAYPJ9754 G	PAN	Yes	No		49,C BLOCK,Sri ganganaga r H.O,Ganga nagar,GAN GANAGAR, Rajasthan,3 35001 INDIA
VARDHMA N BORAD	Trustee			ABSPB752 5L	PAN	Yes	No		40,G BLOCK,Sri ganganaga r H.O,Ganga nagar,GAN GANAGAR, Rajasthan,3 35001 INDIA

10(b) In case if any of the persons [as mentioned in row 10(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year

Name	Unique Identification Number	ID code	PAN Or Aadhar	Non-individual person [as mentioned in row no 10(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

11. Objects of the auditee
- Religious
 - Relief of poor
 - Education
 - Medical relief
 - Yoga
 - Preservation of environment (including watersheds, forests and wildlife)
 - Preservation of monuments or places or objects of artistic or historic interest
 - Advancement of any other objects of general public utility
12. (i) Whether the auditee, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration?
- (ii) If yes, please furnish following information:-
(A) date of such modification/ adoption (DD/MM/YYYY)

No
No
Yes
No
No
No
No
No
No

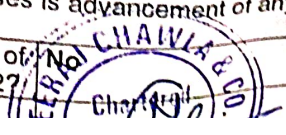


	(B) Whether an application for registration has been made in the prescribed form and manner within the stipulated period of thirty days from the date of said adoption or modification, as per sub-clause (v) of clause (ac) of sub-section (1) of section 12A.	No			
	(C) If yes provide the following details regarding application for registration under sub-clause (v) of clause (ac) of sub-section (1) of section 12A				
	S.No	Date of Application	Status of registration in pursuance of application	Date of Registration or cancellation based on such application	URN of such registration
	1				

Commencement of activities	13.	(i) Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year	No			
		(ii) If yes in 13 (i) , date of commencement of activities				
		(iii) If the answer to 13(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?				
		(iv) If yes in 13(iii) above, provide the following details regarding application for registration under section sub-clause (iii) of clause (ac) of sub section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section				
		S.No	Date of Application	Status of registration in pursuance of application	Date of Registration or cancellation based on such application	URN of such registration
		1				

Details of Place where books of accounts and other documents have been maintained	14.	(i) Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee	Yes								
		(ii) Provide the following details of the books of account and other documents									
		S.No.	Nature of Books of Account	Whether maintained by the auditee (Yes/No)	Whether maintained in a computer system (Yes/No)	Whether maintained at registered office (Yes/No)	If maintained at any place other than the registered place	Whether the books of account have been audited (Yes/No)			
							Address of such Place	Date of decision by management to keep account at such place	Whether intimated to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	Date of intimation to Assessing Officer	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		1	Ledger	Yes	Yes	Yes					Yes
		2	Journal	Yes	Yes	Yes					Yes
		3	Cash book	Yes	Yes	Yes					Yes

Advancement of General	15.	Where, in any of the projects/institutions run by auditee, one of the charitable purposes is advancement of any other object of general public utility then, -?	No	Yes
	(A)	Whether any activity is being carried on by the auditee which is in the nature of trade, commerce or business referred to in proviso to clause (15) of section 27?	No	Yes
	(B)	If yes, then percentage of receipt from such activity vis-?-vis total receipts	No	Yes



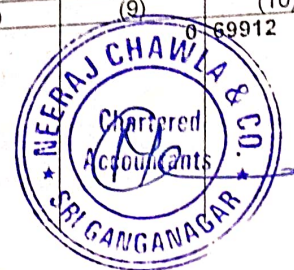
(C)	Whether such activity in the nature of trade, commerce or business is undertaken in the course of actual carrying out of such advancement of any other object of general public utility	No
(D)	Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to clause (15) of section 2?	No
(E)	If yes, then percentage of receipt from such activity vis-?-vis total receipts	No
(F)	Whether such activity of rendering service is undertaken in the course of actual carrying out of such advancement of any other object of general public utility	No

16.	If ?A? or ?D? in 15 is Yes, the aggregate annual receipts from such activities in respect of that project/institution	
S.No.	Name of Project/ Institution	Amount of aggregate annual receipts from activities referred in 15A and 15D (In Rs.)
Total		

17.	(i) Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11				No		
	(ii) If yes, then provide the following details of the business undertaking:				Whether separate books of account have been maintained for the business undertaking	Income from the business undertaking for the previous year which is not to be included in the total income of the auditee as per sub-section (4) of section 11	Income from the business undertaking for the previous year which is to be included in the total income of the auditee as per sub-section (4) of section 11
	Nature of Business Undertaking	Sector	Sub Sector	Business Code			

18.	(i) Whether the auditee has any income being profits and gains from any business as referred in seventh proviso to Clause (23C) of section 10 or sub-section (4A) of section 11, as the case may be							No
	(ii) If yes, then provide the following details of such business:							No
	(a)	Nature of Business						
	(b)	Sector						
		Sub Sector						
		Business Code						
	(c)	Whether separate books of account have been maintained for the business						No
	(d)	Whether the business is incidental to the attainment of the objects of the auditee						No
	(e)	Profits and gains from the business during the previous year						

19 Details of the receipts of the auditee on which tax has been deducted at source referred to in sections 194C or 194J or 194H or 194Q :										
Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source (In Rs.)	Amount of tax deducted at source	Section under which tax has been deducted at source	Trade, commerce or business (Rs.)	Activity of rendering any service in relation to any trade, commerce or business (Rs.)	Others (specify the nature) (Rs.)	Nature	Income/receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee. (In Rs.)	Whether separate books of account have been maintained for activities income/receipt which is mentioned in column 10 (Yes/No)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
INNOVATIVE WINDIA LIMITED	DEL113314A	69912	1406	194J	0	0	0		69912	Yes



SAI EDU CAR E PRIV ATE LIMI TED	JPRS12895 B	661120	28056	194C	0	0	0	0	561120	Yes
NSE IT LIMI TED	MUMN0671 0E	21400	428	194C	0	0	0	0	21400	Yes

20. Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable. No

1. Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 23 > Yes

2. Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year

3. Donations not reported in Form No 10BD /Not required to fill Form No. 10BD 25000

(i) Donations received by fund or trust or institution of the auditee which is approved under clause (b) of sub-section (2) of section 80G

(ii) Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G (other than those donations qualifying under clause (b) of sub-section (2) of section 80G or sub-clause (iv) of clause (a) of sub-section (2) of section 80G)

(iii) Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G

(a) Cash donations exceeding Rs. 2000

(b) Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction

(c) Others < Please specify the nature >

(d) Total (a)+(b)+(c)

(iv) Donations which could not be reported in Form No 10BD due to non-availability of identification of donor as required under Form No 10BD

(v) Donations received in kind

(vi) Anonymous Donations referred to in section 115BBC

(a) Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC

(b) Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC

(c) Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC

(d) Other anonymous donations taxable @ 30 % under section 115BBC

(e) Total (a+b+c+d)

(vii) Any other voluntary contribution not part of Form No. 10BD <Please specify the nature>

(viii) Total donation not reported in Form No 10BD [23(i)+23(ii)+23(iii)(d)+23(iv)+23(v)+23(vi)(e)+23(vii)]

Total voluntary contributions received by the auditee during the previous year [22+23(viii)] 25000

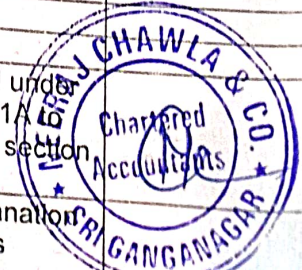
Total foreign contribution out of the total voluntary contributions stated in 24

Voluntary Contribution forming part of corpus (which are included in 24)

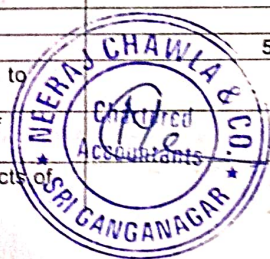
(A) Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11

(B) Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11

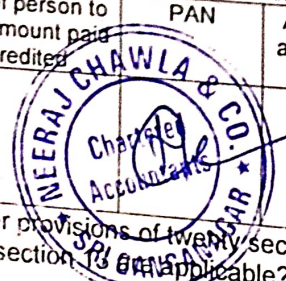
Voluntary Contributions required to be applied by the auditee 4-(23(vi)(d)+26A+ 26B)



29.	Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution (other than the contribution reported in serial number 24)									57699067
30.	Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11									0
31.	Income required to be applied in India by the auditee during the previous year [27+28-29]									57949067
	Application of Income (excluding application not eligible and reported under serial number 37)									
	(i)									
	(a)	Contribution or donation to any other person during the previous year		+Electronic (In Rs)		Other than Electronic (In Rs.)		Total Amount in Rs.		0
	(b)	Object wise application other than the application provided in (a)								
	(I)	Religious								0
	(II)	Relief of poor		0		0				0
	(III)	Education		0		0				0
	(IV)	Medical relief		52619624		6822367				59441991
	(V)	Yoga		0		0				0
	(VI)	Preservation of environment (including watersheds, forests and wildlife)		0		0				0
	(VII)	Preservation of monuments or places or objects of artistic or historic interest		0		0				0
	(VIII)	Advancement of any other objects of general public utility		0		0				0
	(IX)	Application which cannot be specifically categorised under to		0		0				0
	(X)	Total		52619624		6822367				59441991
	(c)	Total application [(a) + (b)(X)]		52619624		6822367				59441991
	(ii)	Details of application out of (i) (a) and (i) (b) resulting in payment in excess of Rs. 50 lakh during the previous year to any person								
	S.No	Name of person to whom amount paid or credited	PAN of such person	Amount of application (Rs)	Mode of application			TDS		
					+Electronic modes (Rs.)	Other than Electronic modes (Rs.)	Total	Whether any TDS has been deducted Yes/NO	Section under which TDS has been deducted	
(iii)	Amount which was not actually paid during the previous year [if included in (i)(c)]									0
(iv)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year									0
(v)	Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]									59441991
(vi)	Bifurcation of application in 31(v) into Revenue or Capital									59441991
	(a)	Revenue								51976801
	(b)	Capital								7465190
(vii)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.									0
(viii)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year during that previous year.									0
	Amount to be disallowed from application									
(ix)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40									0
(x)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A									0
(xi)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards Corpus									0
(xii)	Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having same objects									0
(xiii)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act									0
(xiv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained									0
(xv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained									0
(xvi)	Applied for any purpose beyond the objects of the auditee									0
(xvii)	Any other disallowance									0
(xviii)	Total allowable application [$\sqrt{31(v)+31(vii)+31(viii)}$? $\sqrt{31(ix)$ to $31(xvii)}$]									59441991
(xix)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub section (1) of section 11									0
(xx)	Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11									0
(xxi)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income									0



32	Taxable Income [30- (31(xviii) to 31(xxi))]							
33	Income taxable under section 115BBI							
	(a)	Whether the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?		No				
	(b)	Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?		No				
	(i)	Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto		No				
	(ii)	Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11		No				
	(iii)	Whether such income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11		No				
	(iv)	Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (vii) of clause (23C) of section 10		No				
	(c)	(i)	Whether the auditee has any income which is income not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No				
		(ii)	Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No				
	(d)	Whether the auditee has any income accumulated or set apart in excess of fifteen per cent. of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BBI and the amount of such income ?		No				
	(e)	Whether the auditee has made any application out of India which is not excluded from total income under clause (c) of sub-section (1) of section 11		No				
34	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC							
35	Other Income							
	(a)	Whether the auditee has any income chargeable under section 12(2) and the amount of such income.		No				
	(b)	Income as per Explanation 3B to sub-section (1) of section 11 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section (2) of section 80G						40.
	(c)	Income as per Explanation 1B to the third proviso to clause (23C) of section 10 in case of violation of clauses (a) or (b) or (c) or (d) of Explanation 1A to the third proviso to clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G						41.
	(d)	Income chargeable under sub-section (4) of section 11						
36	Details of capital asset transferred under sub-section (1A) of section 11							
	(1)	Whether a capital asset being property held under trust wholly for charitable or religious purpose is transferred and the net consideration for which it is transferred?		No				
	(2)	Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?		No				
	(3)	Whether a capital asset being property held under trust in part only for charitable or religious purpose is transferred and the net consideration for which it is transferred?		No				
	(4)	Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?		No				
37	Application of income out of the following sources during the previous year							
				=+Electronic(In Rs)	Other than Electronic(In Rs.)	Amount in Rs.		
(A)	Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year			0	0			
(B)	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year			0	0			
(C)	Income of earlier previous years up to 15% accumulated or set apart			0	0			
(D)	Corpus			0	0			
(E)	Borrowed fund			0	0			
(F)	Any other			0	0			
				1492924	0	1492924		
38	Details of application resulting in payment or credit in excess of Rs. 50 lakh during previous year to a single person out of 37							
S.no	Name of person to whom amount paid or credited	PAN	Amount of application(Rs)	Mode of Application			TDS	
				=+Electronic modes(Rs.)	Other than Electronic modes(Rs.)	Total	Whether any TDS has been deducted Yes/NO	Section under which TDS has been deducted
								Amount of TDS
39.	(i)	Whether provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?						



section 115BBI

Other Income

Capital Asset

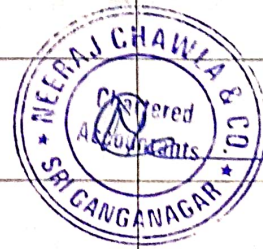
Application of income out of different sources

13/10

	Condition specified in clause (a) of tenth proviso to clause (23C) of section 10 or sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated	
(c)	Condition specified in clause (b) of sub-section (1) of section 12A have been violated	
(d)	Condition specified in clause (ba) of sub-section (1) of section 12A have been violated	
(iii)	If yes in (i), please provide computation of income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13	
(a)	Income for the previous year	0
(b)	Total Expenditure incurred in India, for the objects of the auditee,	0
(c)	Expenditure to be disallowed	0
(i)	Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed	0
(ii)	Expenditure from any loan or borrowing	0
(iii)	Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and	0
(iv)	Expenditure in the form of contribution or donation to any person.	0
(v)	Capital expenditure	0
(vi)	Amount disallowable under Explanation to sub-section (10) of section 13 or sub-clause (ia) of clause (a) of section 40	0
(vii)	Amount disallowable under Explanation to sub-section (10) of section 13 or sub-sections 3 or 3A of section 40A	0
(viii)	Any other disallowance	0
(ix)	Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii)	0
(d)	Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 [a ? b+c(ix)]	0

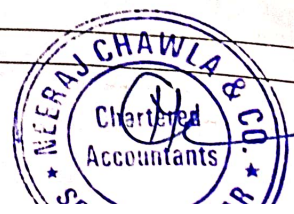
40.	In case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details	
(a)	Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure	No
(b)	Total income of auditee during the previous year	0
(c)	Percentage of expenditure which is of religious nature to the total income [Amount in (a)/(b)]	0

41.	Details of specified person* as referred to in sub-section (3) of section 13					
	Code of Person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar number of such person, if allotted	If code 2 selected in column (1) specify the amount of contribution made to the auditee	Address/Foreign Address
	4-any trustee of the trust or manager (by whatever name called) of the institution	AMAR CHAND BORAD	AKRPB0437F			22,E BLOCK,Sriganganagar H.O,Ganganagar,GANG ANAGAR,Rajasthan,335 001 INDIA
	4-any trustee of the trust or manager (by whatever name called) of the institution	NARESH CHANDER	ACKPJ4384J			RY 32,RIDHI SIDHI 1ST,Sriganganagar H.O,Ganganagar,GANG ANAGAR,Rajasthan,335 001 INDIA
	4-any trustee of the trust or manager (by whatever name called) of the institution	SHAM LAL JAIN	ABEPJ9961A			74,D BLOCK,Sriganganagar H.O,Ganganagar,GANG ANAGAR,Rajasthan,335 001 INDIA
	4-any trustee of the trust or manager (by whatever name called) of the institution	RAKESH JAIN	AAYPJ9778Q			F,1/103 VINAYPATH KANTI CHANDRA ROAD,Bani Park S.O,Jaipur,JAIPUR,Raja sthan,302016 INDIA
	4-any trustee of the trust or manager (by whatever name called) of the institution	SHAKTI KUMAR JAIN	ABFPJ0561C			202,AGGARSAIN NAGAR,Sriganganagar H.O,Ganganagar,GANG ANAGAR,Rajasthan,335 001 INDIA
	4-any trustee of the trust or manager (by whatever name called) of the institution	SURAJ MAL BAID	ACPPB7477F			1 GA 20,JAWAHAR NAGAR,Jawahar Nagar H.O,jaipur,JAIPUR,Raja sthan,302004 INDIA



4-any trustee of the trust or manager (by whatever name called) of the institution	DEEPAK JAIN	AAYPJ9754G		49,C BLOCK,Sriganganagar H.O,Ganganagar,GANG ANAGAR,Rajasthan,333 001 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	VARDHMAN BORAD	ABSPB7525L		40,G BLOCK,Sriganganagar H.O,Ganganagar,GANG ANAGAR,Rajasthan,333 001 INDIA
42.	Details of transactions referred to in section 13 (2)			
(a)	Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both			No
(b)	Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation;			No
(c)	Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the trust or institution for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services;			No
(d)	Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation;			No
(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate;			No
(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate;			No
(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person			No
(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest.			No
43.	Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation			
	Income of the auditee has been applied, other than for the objects of the trust or institution.			No
(a)	Income of the auditee has been applied, other than for the objects of the trust or institution.			No
(b)	Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.			No
(c)	Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.			No
(d)	Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste.			No
(e)	Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.			No
(f)	Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non compliance has occurred, has either not been disputed or has attained finality.			No
44.	Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?			No
45.	In view of provisions of nineteenth proviso to clause (23C) of section 10 or sub-section (7) of section 11, please specify whether the trust or institution has claimed deduction under section 10 [other than clause (1), clause (23C) and clause (46) thereof] during the previous year and the amount of such claim?			No
46.	Whether the auditee has taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 269SS during the previous year?			No
47.	Whether the auditee has received an amount exceeding the limit specified in section 269ST, 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?			No
48.	Whether the auditee has repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?			No
49.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?			No
49. (A)	Whether the auditee is liable to pay interest under section 201(1A) or section 206C(7) ?			Yes
				Yes

Module LB: Details of Loan and Borrowing



03910E
03910E

anagar
r,GANG
than,335

Opening balance as on 1st April of the previous year	Loan and borrowings taken for applications towards objectives during the previous year	Applied for the objects of the trust or institution during the previous year	Amount of repayment of loan or borrowing during the previous year (which was earlier applied and not claimed as application if such application fulfilled the conditions as required)	Financial year in which (4) was applied earlier	Total repayment of loan or borrowing during the previous YEAR (In Rs.)	Closing Balance as on 31st March (1+2-6=7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
0	1492924	1492924	0	2023-24	0	1492924

Section 10

Schedule TDS/TCS

Deduction and Section Account number (TAN)	Section	For Others, please specify	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (6)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
HS03910E	194C		1390340	1390340	1390340	13905	0	0	0
HS03910E	Others	194I-Rent of Land, Building or Furniture	335088	335088	335088	335088	0	0	0
HS03910E	Others	192B -Salary To Non-Govt Employees	1487159	1487159	1487159	100000	0	0	0

Schedule Statement of TDS/TCS

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 transactions which are required to be reported
(1)	(2)	(3)	(4)	(5)
HS03910E	24Q	31-Oct-2023	10-Oct-2023	Yes
HS03910E	24Q	31-Jan-2024	30-Jan-2024	Yes
HS03910E	24Q	31-May-2024	18-May-2024	Yes
HS03910E	26Q	30-Sep-2023	28-Sep-2023	Yes
HS03910E	26Q	31-Oct-2023	10-Oct-2023	Yes
HS03910E	26Q	31-Jan-2024	30-Jan-2024	Yes
HS03910E	26Q	31-May-2024	18-May-2024	Yes

Schedule Interest on TDS/TCS

Tax deduction and collection account number (TAN)	Amount of interest under section 201(1A) or 206C(7) is payable	Amount paid out of column (2)	Date of payment dd/mm/yyyy
(1)	(2)	(3)	(4)
HS03910E	75	75	29-Jan-2024
HS03910E	54	54	29-Jan-2024



SHRI ATTAM VALLABH JAIN GIRLS COLLEGE, SRI GANGANAGAR

Income & Expenditure Account For The Year 2023-24 Y.E. 31.03.2024

Expenditure	Amount	Income	Amount
To Republic & Independent Day Exp.	36628.00	By Tuition Fee	25078130.00
To Advertisement Exp.	47246.00	By Admission Form	606500.00
To Affiliation Fee	1102640.00	By CC A/c	3800.00
To Air Conditioner Repair Exp.	6538.00	By Electricity & Water Fee	214000.00
To Adwitya Aagaz	494503.00	By FDR Interest	91609.00
To Alumini Meet	98784.00	By Student Insurance	36000.00
To Arts & Craft Exp.	483.00	By TC	3575.00
To Bank Charges	6934.23	By Alumini Meet 2023-24	33030.00
To Book Binding Exp.	16790.00	By Back Log Fees	3000.00
To Book Periodical Exp.	70204.00	By Education Verification Fees	500.00
To Building Insurance Exp.	45830.00	By Interest Income	510.00
To Building Repair & Maint. Exp.	15400.00	By LOR Certificate Fees	1100.00
To Chemistry Lab Exp.	12034.00	By MOI Fees	100.00
To College Magazine Exp.	9500.00	By MGSU Practical Rec.	106588.00
To Computer Lab Exp.	20380.00		
To Curtain Exp.	350.00		
To DSC Exp.	1000.00		
To Drawing Lab Exp.	23392.00		
To Electricity Exp.	1183738.00		
To Electricity Repair & Maint.	44820.00		
To Examination Exp.	54012.00		
To Fees Writeoff	646395.00		
To Fire Instrument Refiling Exp.	6490.00		
To Fresher & Farewell Exp.	7950.00		
To Frieght & Forwarding Exp.	5920.00		
To Furniture Repair & Maint. Exp.	33887.00		
To Gradening Exp.	41140.00		
To Geography Practical Exp.	310.00		
To Home Science Lab Exp.	13585.00		
To Inspection Exp.	5950.00		
To Insurance (Student & Staff)	23600.00		
To Internet Exp.	3000.00		
To ITEP Course (Affiliation Fees)	177000.00		
To Misc Exp.	9170.00		
To NCC Exp.	19689.00		
To Newspaper Exp.	17320.00		
To Photo State	13568.00		
To Physics Lab Exp.	7424.00		
To Postage Exp.	6345.40		
To MGSU Pratical Exp.	130609.00		
To Printing & Stationery	71645.00		
To Repairing And Manitance	10400.00		
To Salary	9729105.00		
To Seminar & Festival Exp.	92055.00		
To Solar Cleaning Exp.	48000.00		
To SMS Charge	19824.00		
To Sports Exp.	94356.00		
To Students Attendance Exp.(ERP)	38940.00		
	18810.00		



SHRI ATTAM VALLABH JAIN GIRLS COLLEGE, SRI GANGANAGAR

Page : 2

To Telephone Exp.	2300.00
To Transformer Repair Exp.	5000.00
To Travelling & Convience Exp.	117096.00
To Uniform Exp.	67600.00
To Wall Painting Exp.	55900.00
To Washing Exp.	24426.00
To Water Coller Repair Exp.	12850.00
To Water Exp.	38923.00
To Website Exp.	530.00
To Water Fitting Exp.	14180.00
To White Wash & Paint	180452.00
To Yoga Divas Program Exp.	21508.00
To Yoga Lab Exp.	250.00
To Surplus Transfer To Sh. A.V. Jain Shiksha Nyas	11053733.37
	<u>26178442.00</u>



SHRI ATTAM VALLABH JAIN GIRLS COLLEGE, SRI GANGANAGAR

Balance Sheet As At 31.03.2024

Liabilities	Amount	Assets	Amount
<u>RESERVE & SURPLUS :-</u> (As Per Schedule "A")	47392673.99	<u>FIXED ASSETS :-</u> (As Per Schedule "C")	13318501.07
<u>CREDITORS & BORROWINGS :-</u> (As Per Schedule "B")	6122180.38	<u>SECURITY & DEPOSIT :-</u> (As Per Schedule "D")	5239762.00
<u>OTHER STATUTORY LIABILITIES:-</u> TDS	362.00	<u>BRANCH / UNITS :-</u> (As Per Schedule "E")	27456753.56
		<u>FEE RECEIVABLE :-</u> (As Per Schedule "F")	7360247.00
		<u>BANK BALANCES :-</u> (As Per Schedule "G")	62669.70
		Cash in Hand	77283.04
	<u>53515216.37</u>		<u>53515216.37</u>

Auditor Report : Complied form books of account shown to us & found correct.

Place : 75 Adarsh Nagar
Sri Ganganagar
Date : 24/09/2024



For Neeraj Chawla & Co
Chartered Accountants

(Signature)

(Neeraj Chawla)-Partner
M.No. 076563

SHRI ATTAM VALLABH JAIN GIRLS COLLEGE, SRI GANGANAGAR
(31.03.2024) (1)

LIST OF RESERVE & SURPLUS
General Fund

<u>SCHEDULE - "A"</u>
47392673.99
<u>47392673.99</u>

LIST OF CREDITORS & BORROWINGS

BA-I 2024-25	4000.00
BCA-I 2024-25	1500.00
B.COM-I 2024-25	1000.00
MBA-I 2008-09	32000.00
MSC-I 2024-25 MATH	1000.00
PF A/c	2739203.00
Salary	948822.00
Aabid Ali	7594.00
Adguru Media Ventures	11025.00
Lalit Pustak Bhandar & General Store	21618.00
MGSU Exam Form Late Fees	9500.00
Mr. Deepak Jain	500000.00
Shri Shiv Pipe And Sanitary	8103.00
Staff Salary Arrear Session 2017-2018	155223.00
Staff Salary Arrear Session 2018-2019	75020.00
Unnat Bharat(Iti Delhi)	25623.00
Bikaner University(Private Stud. Center)	6300.00
Mahila Shiksha "Hindi Masik"	1041010.00
MGSU Duty Charge	10350.00
Outstanding Ch.	8472.38
Rajasthan Aids Control Society 2012	4000.00
Rajasthan Stat Aids Control	4000.00
Sewak Sound Services	10000.00
University Of Bikaner(Exam Form)	2574.00
Staff Salary Security	494243.00
	<u>6122180.38</u>

SCHEDULE - "B"

DETAIL OF FIXED ASSETS

NAME OF ASSETS	OP.BALANCE	ADDITION	SOLD	CL.BALANCE
Air Conditioner	301107.49			301107.49
Attend.Recorder System	49972.50			49972.50
Books & Periodical	4845591.90	50756.00		4896347.90
Camera	8395.76			8395.76
Camper	5872.63			5872.63
CCTV	132671.00			132671.00
Chemistry Lab Equip.	285598.95			285598.95
Computer	2215385.73			2215385.73
Cooler	1617.24			1617.24
Cycle	1855.43			1855.43
Dari	3850.43			3850.43
Electric Equipment	408325.55	10500.00		418825.55
Electric Gizer	7500.00			7500.00
E.P.A.B.X.	40775.05			40775.05
Equa Gard	5772.78			5772.78

SCHEDULE - "C"



SHRI ATTAM VALLABH JAIN GIRLS COLLEGE, SRI GANGANAGAR
(31.03.2024) (2)

Fans			
Fire Instrument	184859.24		184859.24
Freeze	10858.45		10858.45
Furniture	13895.73		13895.73
Gas Gizer	2764917.24		2764917.24
General College Goods	775.00		775.00
Generator	1031.82		1031.82
Geography Lab.Equip.	152069.56		152069.56
Glass	31727.17		31727.17
Grass Cutting Machine	947.64		947.64
I-Card	44289.78		44289.78
LCD Projector	8165.90		8165.90
Locks	42386.31		42386.31
Microwave Oven & toaster	2326.92		2326.92
Misc. Assets	9050.00		9050.00
Mobile	3976.43		3976.43
Mobile Zameer	3518.39		3518.39
Musical Instrument	11100.00		11100.00
Musical Instrument	15595.00	44150.00	59745.00
Music System	47195.95	11000.00	58195.95
Overhead Projector	926.47		926.47
Physics Lab Equip.	562125.08		562125.08
Printer	4964.40		4964.40
Scanner	3400.00		3400.00
Softwares	3983.28	500.00	4483.28
Speaker	8000.00		8000.00
Speaker System	52486.48		52486.48
Shri Ganesh Ji Idiol		3600.00	3600.00
Shri Saraswati Ji Idiol		3600.00	3600.00
Sports Equipments	381620.77		381620.77
Stablizer	10943.74		10943.74
Stiching Machine	2950.00		2950.00
Television	31462.55		31462.55
Transformer	339960.87		339960.87
Utensils	35787.74		35787.74
V/C Turbo	1504.82		1504.82
Water Cooler	55283.05	2560.00	57843.05
Water Filter	2246.85	2110.00	4356.85
Water Tanker	29100.00		29100.00
	13189725.07	128776.00	0.00
			13318501.07

LIST OF SECURITY & DEPOSIT

NCTE FDR
Electricity Security
SBBJ PD A/C
TDS On Interest Of FDR
Telephone Security

SCHEDULE - "D"

1816425.00
20000.00
3381598.00
16139.00
5600.00
5239762.00



SHRI ATTAM VALLABH JAIN GIRLS COLLEGE, SRI GANGANAGAR
(31.03.2024) (3)

LIST OF BRANCH / UNITS

Sh. A. V. Jain Girls Hostel	<u>SCHEDULE - "E"</u>
Sh. A. V. Jain Shiksha Nays	1695425.00
Sh. A. V. Jain Girls College Mgmt. Committee	9015643.56
Sh. A. V. Jain Girls Inst.Of Mgmt. & Tech	4274569.00
	12471116.00
	<u>27456753.56</u>

LIST OF FEE RECIEVABLE

Advance Against Salary	<u>SCHEDULE - "G"</u>
BA-III 2017-18	399800.00
BA-III 2018-19	232270.00
BBA-I 2018-19	133650.00
B.COM-II 2018-19	25900.00
BCOM-III 2018-19	22100.00
BSC-III 2018-19	106800.00
MA-I 2018-19	66000.00
MA-II 2016-17 (P)	60250.00
MA-II 2017-18	79450.00
M.COM-I 2018-19	71400.00
M.COM-II 2018-19	5000.00
MSC-I 2018-19	18200.00
Session 2019-20	137700.00
Session 2020-21	429100.00
Session 2021-22	749475.00
Session 2022-23	540810.00
Session 2023-24	832740.00
Arshdeep Kaur	3010122.00
CET Exam	8700.00
Coordinator PTET BA-B.SC/BED	700.00
	<u>430080.00</u>
	<u>7360247.00</u>

LIST OF BANK BALANCES

IDBI Bank	<u>SCHEDULE - "H"</u>
Punjab National Bank	9494.16
HDFC	51856.00
	1319.54
	<u>62669.70</u>



SHRI ATTAM VALLABH JAIN GIRLS HOSTEL, SRI GANGANAGAR

Income & Expenditure Account For The Year 2023-24 Y.E. 31.03.2024

Expenditure	Amount	Income	Amount
To Bank Charges			
To Bread & Biscuit Exp.	466.41	By Admission Form	19600.00
To Building Repair & Maintenance	78963.00	By Mess Charges	2358365.00
To Cooler Exp.	4990.00	By Bank Interest	780.00
To Cylinder Exp.	2350.00	By Deficit Transfer To Sh.	
To Electricity Exp.	433810.00	A.V. Jain Shiksha Nyas	1765656.41
To Ele.Repair And Maintenance	6450.00		
To Fees Write Off	35880.00		
To Fire Wood Exp.	39300.00		
To First Aid Exp.	61820.00		
To Freight And Forwarding Exp.	691.00		
To Fruit Exp.	1770.00		
To Gardening Exp.	54471.00		
To Gas Bati Repairing Exp.	10700.00		
To General Exp.	2700.00		
To Kitchen Exp.	1759.00		
To Milk Exp.	908792.00		
To Misc. Exp.	602984.00		
To Newspaper A/C	40.00		
To Printing And Stationary Exp.	8700.00		
To Repair & Maintance	1390.00		
To Salary	3900.00		
To Seminar & Festival Exp.	1381915.00		
To Vegetable Exp.	4220.00		
To Washing Exp.	406433.00		
To Water Exp.	7040.00		
To Water Filter Exp.	57284.00		
To Water Fitting Repair & Maint.	1300.00		
To Water Motor Repairing Exp.	22338.00		
	1945.00		
	<u>4144401.41</u>		<u>4144401.41</u>

