

FORM NO. 10B

[See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

I have examined the balance sheet of Ushodaya Educational Society, AAAAU1714A [name and PAN of the trust or institution] as at 31/03/2014 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit. In my opinion, proper books of account have been kept by the head office and the branches of the abovenamed trust visited by me so far as appears from my examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by me, subject to the comments given below:

Gross income from property held under trust is Rs. 1,72,02,064/- and the same is applied for the purpose of construction of building (i.e.) fixed assets during the F.Y. 2013-14. Specific donation for the purpose of buildings is Rs. 27,50,000/- is utilized for the purpose of construction of building during the year. Specific donations of Rs. 33,00,000/- received for the purpose of building equipments was utilized for the purpose for which received.

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 trust as at 31/03/2014 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2014

The prescribed particulars are annexed hereto.

Place Nellore
Date 29/09/2014

Name
Membership Number
FRN (Firm Registration Number)
Address



J. Sundara Raja Rao
020564
SUNDARA RAJA RAO, FIRM
CHARTERED ACCOUNTANT
17-414 flat no. 3 mayn
ri apartments opp. tele
graph office leelamah
al raod, Nellore

ANNEXURE

Statement of particulars

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year (₹)	<u>18778105</u>
2.	Whether the trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year (₹)	<u>No</u>
3.	Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes. (₹)	<u>No</u>
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	<u>No</u>
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) (₹)	<u>0</u>
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof.	<u>No</u>
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof (₹)	<u>No</u>
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
(a)	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	<u>No</u>

(b)	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No
(c)	has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1.	Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any.	No
2.	Whether any land, building or other property of the trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	No
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	No
4.	Whether the services of the trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	No
5.	Whether any share, security or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid	No
6.	Whether any share, security or other property was sold by or on behalf of the trust during the previous year to any such person? If so, give details thereof together with the consideration received	No
7.	Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	No
8.	Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	No

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

S. No	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment(₹)	Income from the investment(₹)	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
			0		
Total			0		

Place **Nellore**
Date **29/09/2014**

Name **Sundara Raja Rao**
Membership Number **420567**
FRN (Firm Registration Number)
Address **17-414 flat no. 3 mayuri apartments opp. telegraph office leclamaal road, Nellore**



Form Filing Details	
Revision/Original	Original

FORM NO. 3CB

[See rule 6G(1)(b)]

Audit report under section 44AB of the Income-tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. I have examined the balance sheet as at 31st March 2014 and the Profit and loss account for the period beginning from 2013-04-01 to ending on 2014-03-31 attached herewith, of Ushodaya Educational Society 16/2820, 2ND STREET, RAMALINGA PURAM, NELLORE, ANDHRA PRADESH, 524002 AAAAU1714A. [mention name and address of the assessee with permanent account number]

2. I certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at 16/2820, 2nd Street, Ramalinga Puram, Nellore - 524 002, and 0 branches.

3. (a) I report the following observations/comments/discrepancies/inconsistencies; if any:
Seperate statement enclosed.

(b) Subject to above,-

(A) I have obtained all the information and explanations which, to the best of My knowledge and belief, were necessary for the purposes of the audit.

(B) In My opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from My knowledge and belief, were necessary for the examination of the books.

(C) In My opinion and to the best of My information and according to the explanations given to Me the said accounts, read with notes thereon, if any, give a true and fair view:-

(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2014 ;and

(ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.

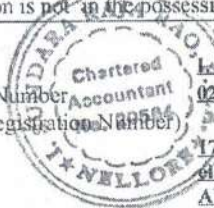
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

5. In My opinion and to the best of My information and according to explanations given to Me the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications
1	Others.	The financial statements consists of the profit and loss account and the balance sheet referred to above are the responsibility of the assessee and my responsibility is only express an opinion on these financial statements based on examination for purpose of audit U/S 44AB, Which has been conducted in accordance with auditing standards generally accepted in India. These standards require that the audit is planned and performed in order to obtain reasonable assurance about whether the financial statements are free of material misstatements. The audit has been done by examination on a test basis, evidences is supporting the amounts disclosed in the financial statements.
2	Others.	The balances of Loans, are subject to confirmation from the respective parties.
3	Others.	Unsecured loans obtained from members are interest free and hence interest not provided.
4	Others.	Vouchers under the head misc. expenses, printing & stationery & study materials, gaems & sports materials and vehicles maintenance, spares & repairs, mess expenses are partly available and some of them are on self made vouchers.
5	Records produced for verification of payments through account payee cheque were not sufficient.	It is not possible for me/us to verify whether the payments exceeding Rs.20,000 have been made otherwise than by account payee cheque or bank draft, as the necessary evidence is not in the possession of the assessee.
6	Others.	All balances with banks, secured & unsecured loans, outstanding payments and receivables are subject to confirmation from the respective parties.
7	Records produced for verification of payments through account payee cheque were not sufficient.	It is not possible for me/us to verify whether the loans/deposits accepted or repaid otherwise than by an account payee cheque or bank draft as the necessary information is not in the possession of the assessee.

Place NELLORE
Date 29/09/2014

Name Sundara Raja Rao
Membership Number 020564
FRN (Firm Registration Number)
Address 17-414 flat no. 3 mayuri apartments opp. t



SUNDARA RAO, P. Rao
CHARTERED ACCOUNTANT
17-414 flat no. 3 mayuri apartments opp. t
Telephone office Iclamahal road., Nellore,
ANDHRA PRADESH, 524001

FORM NO. 3CD

[See rule 6G(2)]

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

1	Name of the assessee		Ushodaya Educational Society			
2	Address		16/2820, , 2nd Street,, , Ramalinga Puram, , NELLORE, ANDHRA PRADESH, 524002			
3	Permanent Account Number (PAN)		AAAAU1714A			
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc. if yes, please furnish the registration number or any other identification number allotted for the same		No			
	Sl No.	Type	Registration Number			
5	Status		Trust			
6	Previous year from		2013-04-01 to 2014-03-31			
7	Assessment Year		2014-15			
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 in business exceeding Rs. 1 crore				
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?					
	Name				Profit Sharing Ratio (%)	
	Nil					
9 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					
	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
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).					
	Sector	Sub Sector			Code	
	Service Sector	Computer training/educational and coaching institutes			0705	
10 b	If there is any change in the nature of business or profession, the particulars of such change					
	Business	Sector	SubSector	Code		
	Nil					
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					
	Books prescribed					
11 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.) Same as 11(a) above					
	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
	Bank book	3rd main, bombay highway, gangawaram (V), Kovur		Nellore	ANDHRA PRADESH	524137
	Cash book	3rd main, bombay highway, gangawaram (V), Kovur		Nellore	ANDHRA PRADESH	524137
	Journal	3rd main, bombay highway, gangawaram (V), Kovur		Nellore	ANDHRA PRADESH	524137
	Ledger	3rd main, bombay highway, gangawaram (V), Kovur		Nellore	ANDHRA PRADESH	524137
	Student register	3rd main, bombay highway, gangawaram (V), Kovur		Nellore	ANDHRA PRADESH	524137
	Fixed assets register	3rd main, bombay highway, gangawaram (V), Kovur		Nellore	ANDHRA PRADESH	524137

Acquittance register	3rd main, bombay highway, gangawaram (V), Kovur	Nellore	ANDHRA PRADESH	524137						
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above									
	Books Examined									
	Bank book									
	Cash book									
	Journal									
	Ledger									
	Student register									
	Fixed assets register									
	Acquittance 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, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).			No						
	Section			Amount						
	Nil									
13 a	Method of accounting employed in the previous year		Mercantile system							
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.			No						
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.									
	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)						
13 d	Details of deviation, if any, in the method of accounting employed in the previous year from the accounting standards prescribed under section 145 and the effect thereof on the profit or loss.			No						
	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)						
14 a	Method of valuation of closing stock employed in the previous year.		Raw materials - Lower of Cost or Market rate, Finished goods - Lower of Cost or Market rate							
14 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						
	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)						
15	Give the following particulars of the capital asset converted into stock-in-trade									
	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade						
	Nil									
16	Amounts not credited to the profit and loss account, being:-									
16 a	The items falling within the scope of section 28			Amount						
	Description			Amount						
	Nil									
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned			Amount						
	Description			Amount						
16 c	Escalation claims accepted during the previous year			Amount						
	Description			Amount						
	Nil									
16 d	Any other item of income			Amount						
	Description			Amount						
	Nil									
16 e	Capital receipt, if any			Amount						
	Description			Amount						
	Nil									
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:									
	Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable		
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:-									
	Description of Block of Assets/	Rate of depreciation (In %)	Opening WDV (A)	Additions				Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of
				Purchase Value (1)	MOD-VAT (2)	Change in Rate of Ex-	Subsidy/Grant (4)			

Class of Assets	Percent-age			change (3)		(B) (1+2+3+4)			the year (A+B-C-D)	
Building @ 10%	10%	45597726	21528105	0	0	0	21528105	0	6350572	60775259
Furnitures & Fittings @ 10%	10%	3662750	1304013	0	0	0	1304013	0	460955	4505808
Plant & Machinery @ 15%	15%	15911465	4419081	0	0	0	4419081	624536	2832577	16873433
Plant & Machinery @ 60%	60%	1491752	2648082	0	0	0	2648082	0	1782131	2357703
* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page										
19 Amounts admissible under sections :										
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 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.						
Nil										
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)]										
										Amount
20 b Details of contributions received from employees for various funds as referred to in section 36(1)(va):										
Nature of fund		Sum received from employees		Due date for payment		The actual amount paid		The actual date of payment to the concerned authorities		
Provident Fund		22433		2013-05-20		22433		2013-05-07		
Provident Fund		22433		2013-06-20		22433		2013-06-04		
Provident Fund		22433		2013-07-20		22433		2013-07-09		
Provident Fund		22926		2013-08-20		22926		2013-08-03		
Provident Fund		22146		2013-09-20		22146		2013-09-05		
Provident Fund		22146		2013-10-20		22146		2013-10-07		
Provident Fund		21692		2013-11-20		21692		2013-11-07		
Provident Fund		21692		2013-12-20		21692		2013-12-09		
Provident Fund		22146		2014-01-20		22146		2014-01-06		
Provident Fund		21923		2014-02-20		21923		2014-02-07		
Provident Fund		20711		2014-03-20		20711		2014-03-06		
Provident Fund		21143		2014-04-20		21143		2014-04-02		
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										
Particulars										Amount in Rs.
Personal expenditure										
Particulars										Amount in Rs.
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party										
Particulars										Amount in Rs.
Expenditure incurred at clubs being entrance fees and subscriptions										
Particulars										Amount in Rs.
Expenditure incurred at clubs being cost for club services and facilities used.										
Particulars										Amount in Rs.
Expenditure by way of penalty or fine for violation of any law for the time being force										
Particulars										Amount in Rs.
Expenditure by way of any other penalty or fine not covered above										
Particulars										Amount in Rs.
Expenditure incurred for any purpose which is an offence or which is prohibited by law										
Particulars										Amount in Rs.
(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:										
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted
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(ii) as payment referred to in sub-clause (ia)

(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode
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(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.

Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
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(iii) fringe benefit tax under sub-clause (ic)

(iv) wealth tax under sub-clause (iia)

(v) royalty, license fee, service fee etc. under sub-clause (iib).

(vi) salary payable outside India to a non resident without TDS etc. under sub-clause (iii).

Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode
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(vii) payment to PF /other fund etc. under sub-clause (iv)

(viii) tax paid by employer for perquisites under sub-clause (v)

(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;

Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks
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(d) Disallowance/deemed income under section 40A(3):

(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:	Yes
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Date Of Payment	Nature Of Payment	Amount in Rs.	Name of the payee	Permanent Account Number of the payee, if available
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(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)	Yes
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Date Of Payment	Nature Of Payment	Amount in Rs.	Name of the payee	Permanent Account Number of the payee, if available
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(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	Nature Of Liability	Amount in Rs.
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(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income

Nature Of Liability	Amount in Rs.
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(i) Amount inadmissible under the proviso to section 36(1)(iii)

22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	0
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23 Particulars of any payment made to persons specified under section 40A(2)(b).

Name of Related Person	PAN of Related Person	Relation	Nature of Payment Made(Amount) transaction
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24 Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.

Section	Description	Amount
Nil		

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

Name of Person	Amount of income	Section	Description of Transaction	Computation if any
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Nil													
26	(i)*	In respect of any sum referred to in clause (a), (b), (c), (d), (e) or (f) of section 43B, the liability for which-											
26	(i)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 :-											
26	(i)(A)(a)	Paid during the previous year											
		Section	Nature of liability								Amount		
		Nil											
26	(i)(A)(b)	Not paid during the previous year											
		Section	Nature of liability								Amount		
		Nil											
26	(i)B	was incurred in the previous year and was											
26	(i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)											
		Section	Nature of liability								Amount		
		Nil											
26	(i)(B)(b)	not paid on or before the aforesaid date											
		Section	Nature of liability								Amount		
		Nil											
(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)												Yes	
27	a	Amount of Central Value Added Tax Credits 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 in accounts										No	
		CENVAT	Amount								Treatment in Profit and Loss/Accounts		
		Opening Balance											
		CENVAT Availed											
		CENVAT Utilized											
		Closing/Outstanding Balance											
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-											
		Type	Particulars					Amount	Prior period to which it relates (Year in yyyy-yy format)				
		Nil											
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(vija)												
		Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares					
		Nil											
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, 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		No. of Shares	Amount of consideration received	Fair Market value of the shares						
		Nil											
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) No repaid, otherwise than through an account payee cheque, (Section 69D)												
		Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
		Nil											
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 :-											
		Name of the lender or depositor	Address of the lender or depositor			Permanent Account	Amount of loan or	Whether the loan	Maximum amount	Whether the loan			

		Number(if available with the assessee) of the lender or the depositor	deposit taken or accepted	or deposit was squared up during the previous year	outstanding in the account at any time during the previous year	or deposit was taken or accepted otherwise than by an account payee bank cheque or account payee bank draft
P. audishesha reddy	D.no. 10-11-2, raja street, kavali, nellore dist. - 524201	BCLPP1328 L	500000	No	4046500	No
D. balaramy ravi reddy	18, kapaleeshwar nagar, neelangari, chennai-600041	ADLPR7476 D	1300000	Yes	3175500	No
P. srinivasula reddy	D.no. 10-21-2A, kamaladri, 5th lane, christianpet, kavali, nellore dist-524201	ACOPP6753 B	500000	No	4285500	No
N. Sudhakar reddy	D.no. 27-2-1827, 6th lane, ramji nagar, nellore-524002	ABYPN2634 C	500000	No	4875500	No
V. sudhakar reddy	D.no. 11-33-960, vengalarao nagar, kavali, nellore dist. - 524201	ABGPV7714 B	500000	No	5246500	No
Y. vijaya sankar reddy	D.no.n 8-21-4, Vayunandana press road, kavali, nellore dist.-524201	ACOPY552 4B	3500000	Yes	7246500	No
D. vinaya kumar reddy	D.no. 9-1-1A, upstairs, rithu sobha, kalugolaimmapet, kavali, nellore dist.-524201	AIOPD6543 M	750000	No	5496500	No
Ayshwarya infrastructure	Chennai	AASFA4925 E	8365343	Yes	11365343	No
Ashwarya sea food private limited	Chennai	AADCA063 4L	105670	Yes	527004	No
Santhi fisheries	Nellore	ABPFS6174 D	150000	Yes	113500	No

(These particulars need not be given in case of a Government Company, a banking company or a corporation established by a Central, State or Provincial Act)

31 b Particulars of each repayment of loan or deposit 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	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made otherwise than by account payee cheque or account payee bank draft		
D. balaramy ravi reddy	18, kapaleeshwar nagar, neelangari, chennai-600041	ADLPR7476 D	1300000	3175500	No		
Y. vijaya sankar reddy	D.no.n 8-21-4, Vayunandana press road, kavali, nellore dist.-524201	ACOPY552 4B	1000000	7246500	No		
Vani	Nellore		1500000	1500000	No		
A. peda gopal reddy	Nellore		1500000	1500000	Yes		
Ayshwarya infrastructure	Nellore		11365343	11365343	Yes		
Ashwarya sea food private limited	Chennai	AADCA063 4L	7270	527004	No		
Santhi fisheries	Nellore	ABPFS6174 D	15000	1135000	No		
31 c	Whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque drawn on a bank or account payee bank draft based on the examination of books of account and other relevant documents.					No	

Note: (The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit 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 extent available										
	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks					
	Nil										
32 b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.										Not Applicable
32 c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.										No
	If yes, please furnish the details below										
32 d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year										No
	If yes, please furnish details of the same										
32 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 speculation loss if any incurred during the previous year										
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)										No
	Section	Amount									
	Nil										
34 a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish										No
	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	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 (5)	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 not deposited to the credit of the Central Government out of (6) and (8)	
	HYDU01070G	192	Salary	0	0	9744550	272412	0	0	0	
	HYDU01070G	194C	Payments to contractors	0	0	6634905	135022	0	0	0	
	HYDU01070G	194A	Interest other than Interest on securities	0	0	584991	58499	0	0	0	
	HYDU01070G	194J	Fees for professional or technical services	0	0	25000	2500	0	0	0	
34 b	Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time										No
	If not, please furnish the details:										
	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						
	HYDU01070G	26Q	2013-07-15	2013-07-13	Yes						
	HYDU01070G	26Q	2013-10-15	2013-10-16	Yes						
	HYDU01070G	26Q	2014-01-15	2014-01-24	Yes						
	HYDU01070G	26Q	2014-05-15	2014-04-21	Yes						
	HYDU01070G	24Q	2013-07-15	2013-07-13	Yes						
	HYDU01070G	24Q	2013-10-15	2013-10-16	Yes						
	HYDU01070G	24Q	2014-01-15	2014-01-24	Yes						

HYDU01070G		24Q	2014-05-15	2014-04-21	Yes						
34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish				Yes					
		Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment						
		HYDU01070G		1436	1436	2014-04-23					
		HYDU01070G		1794	1794	2014-04-23					
		HYDU01070G		711	711	2014-04-23					
		HYDU01070G		0	0						
		HYDU01070G		0	0						
		HYDU01070G		0	0						
		HYDU01070G		0	0						
		HYDU01070G		0	0						
		HYDU01070G		0	0						
35	a	In the case of a trading concern, give quantitative details of principal items of goods traded									
		Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any			
		Nil									
35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-									
35	bA	Raw materials :									
		Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage excess, if any
		Nil									
35	bB	Finished products :									
		Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any		
		Nil									
35	bC	By products :									
		Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any		
		Nil									
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-										
		(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	Amount	Dates of payment				
		Nil									
37	Whether any cost audit was carried out										Not Applicable
		If yes, 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
		If yes, 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
		If yes, 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:										

No	Particulars	Previous Year			Preceding previous Year		
a	Total turnover of the assessee			0			0
b	Gross profit / Turnover			%			%
c	Net profit / Turnover			%			%
d	Stock-in-Trade / Turnover			%			%
e	Material consumed/ Finished goods produced			%			%

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

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

	Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
	Nil					

Place **NELLORE**
Date **29/09/2014**

Name
Membership Number
FRN (Firm Registration Number)
Address

L. Sundara Raja Rao
020564

SUNDARA RAJA RAO; FMS
CHARTERED ACCOUNTANT
17-11 Hat no. 3 mayuri apartments opp. t
telegraph office leelamahal road., Nellore,
ANDHRA PRADESH, 524001.

Form Filing Details	Revision/Original	Original

Addition Details (From Point No. 18)

Description of Block of Assets	Sl.No.	Date of Purchase	Date of use	Date put to use	Amount	Adjustment on account of			Total Amount
						MODVAT	Exchange Rate Change	Subsidy Grant	
Building @ 10%	1	30/09/2013	30/09/2013		14287884				14287884
	2	31/03/2014	31/03/2014		7240221				7240221
Total of Building @ 10%									21528105
Furnitures & Fittings @ 10%	1	08/05/2013	08/05/2013		6000				6000
	2	24/07/2013	24/07/2013		24045				24045
	3	06/08/2013	06/08/2013		17862				17862
	4	07/08/2013	07/08/2013		26106				26106
	5	22/08/2013	22/08/2013		36640				36640
	6	24/08/2013	24/08/2013		12000				12000
	7	26/08/2013	26/08/2013		14885				14885
	8	26/08/2013	26/08/2013		23816				23816
	9	30/08/2013	30/08/2013		96180				96180
	10	30/08/2013	30/08/2013		212512				212512
	11	30/08/2013	30/08/2013		119538				119538
	12	11/10/2013	11/10/2013		32060				32060
	13	28/10/2013	28/10/2013		16030				16030
	14	28/10/2013	28/10/2013		9160				9160
	15	29/10/2013	29/10/2013		48090				48090
	16	29/10/2013	29/10/2013		8244				8244
	17	04/03/2014	04/03/2014		45030				45030

18	14/03/2014	14/03/2014	330000				330000
19	14/03/2014	14/03/2014	12000				12000
20	18/03/2014	18/03/2014	82600				82600
21	19/03/2014	19/03/2014	17150				17150
22	25/03/2014	25/03/2014	60250				60250
23	04/10/2013	04/10/2013	26793				26793
24	04/10/2013	04/10/2013	27022				27022
Total of Furnitures & Fittings @ 10%							1304013
Plant & Machinery @ 15%	1	02/06/2013	02/06/2013	150000			150000
	2	02/06/2013	02/06/2013	160000			160000
	3	11/01/2014	11/01/2014	260000			260000
	4	06/09/2013	06/09/2013	799936			799936
	5	30/09/2013	30/09/2013	369773			369773
	6	31/03/2014	31/03/2014	280759			280759
	7	07/03/2014	07/03/2014	7500			7500
	8	07/03/2014	07/03/2014	25000			25000
	9	31/12/2013	31/12/2013	17000			17000
	10	09/12/2013	09/12/2013	290000			290000
	11	20/06/2013	20/06/2013	56720			56720
	12	20/06/2013	20/06/2013	132061			132061
	13	05/07/2013	05/07/2013	48748			48748
	14	05/07/2013	05/07/2013	127699			127699
	15	10/07/2013	10/07/2013	86625			86625
	16	22/10/2013	22/10/2013	8706			8706
	17	18/12/2013	18/12/2013	141868			141868
	18	13/01/2014	13/01/2014	33611			33611
	19	28/01/2014	28/01/2014	8477			8477
	20	12/02/2014	12/02/2014	260000			260000
	21	20/02/2014	20/02/2014	17450			17450
	22	08/08/2013	08/08/2013	29070			29070
	23	10/08/2013	10/08/2013	628103			628103
	24	10/08/2013	10/08/2013	36897			36897
	25	17/08/2013	17/08/2013	149116			149116
	26	20/03/2014	20/03/2014	70191			70191
	27	20/03/2014	20/03/2014	10498			10498
	28	06/12/2013	06/12/2013	167274			167274
	29	02/12/2013	02/12/2013	1543			1543
	30	02/12/2013	02/12/2013	1785			1785
	31	06/12/2013	06/12/2013	3675			3675
	32	02/12/2013	02/12/2013	15919			15919
	33	06/12/2013	06/12/2013	7770			7770
	34	12/12/2013	12/12/2013	15307			15307
Total of Plant & Machinery @ 15%							4419081
Plant & Machinery @ 60%	1	13/07/2013	13/07/2013	7770			7770
	2	05/08/2013	05/08/2013	36000			36000
	3	08/08/2013	08/08/2013	227700			227700
	4	24/08/2013	24/08/2013	21945			21945
	5	05/09/2013	05/09/2013	15435			15435
	6	23/01/2014	23/01/2014	26500			26500
	7	01/02/2014	01/02/2014	72000			72000
	8	06/02/2014	06/02/2014	148000			148000
	9	03/03/2014	03/03/2014	500000			500000
	10	04/03/2014	04/03/2014	1378000			1378000
	11	27/03/2014	27/03/2014	11700			11700
	12	27/03/2014	27/03/2014	6800			6800
	13	28/03/2014	28/03/2014	53400			53400
	14	31/03/2014	31/03/2014	142832			142832
Total of Plant & Machinery @ 60%							2648082

Deduction Details(From Point No. 18)

Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Building @ 10%			

Total of Building @ 10%			0
Furnitures & Fittings @ 10%			0
Total of Furnitures & Fittings @ 10%			0
Plant & Machinery @ 15%	1	27/08/2013	296747
	2	30/05/2013	143552
	3	30/05/2013	184237
Total of Plant & Machinery @ 15%			624536
Plant & Machinery @ 60%			0
Total of Plant & Machinery @ 60%			0

