

## 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 2015 and the Profit and loss account for the period beginning from 2014-04-01 to ending on 2015-03-31 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 Nellore, 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, 2015 ;and  
(ii) in the case of the Profit and loss account of the Loss 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 and their relatives 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	Others.	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.
8	Others.	During the F.Y. 2013-14, an amount of Rs. 1,87,78,105/- was claimed as application of fund from the income under property held under trust, representing the amount of investment made in buildings during the F.Y. 2013-14. Since the cost of the building was met out of application of fund, the depreciation on the same is not eligible for deduction, while computing of income for the property held under trust. Hence, an amount of Rs. 18,77,810/- is disallowed from the depreciation claimed for the F.Y. 2014-15, (A.Y.2015-16).

Place

NELLORE

Name

I Sundara Raja Rao  
SUNDARA RAJA RAO, FCA  
CHARTERED ACCOUNTANT

Date

18/09/2015



020564

SUNDARA RAU, RAU, PARTNERS

CHARTERED ACCOUNTANTS

17-414 flat no. 3 mayuri apartments opp. 1  
telegraph office leelamahal road, Nellore,  
ANDHRA PRADESH, 524001



FORM NO. 3CD

[See rule 6G(2)]

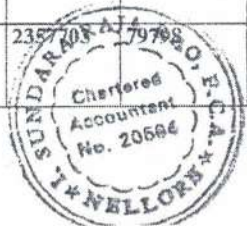
Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

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	2014-04-01 to 2015-03-31				
7	Assessment Year	2015-16				
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	Others			0714	
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	No				
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	16/2820, , 2nd Street,, , Ramalinga Puram		Nellore	ANDHRA PRADESH	524002
	Cash book	16/2820, , 2nd Street,, , Ramalinga Puram		Nellore	ANDHRA PRADESH	524002
	Journal	16/2820, , 2nd Street,, , Ramalinga Puram		Nellore	ANDHRA PRADESH	524002
	Ledger	16/2820, , 2nd Street,, , Ramalinga Puram		Nellore	ANDHRA PRADESH	524002
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					
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, 44BA, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section)					
	No					



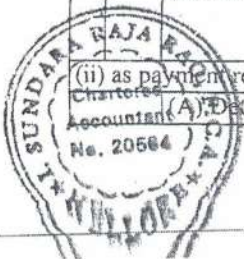
SUNDARA RAJA RAO, F. C. S. A.  
CHARTERED ACCOUNTANT

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 in 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										
	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										
	Description	Amount									
16 c	Escalation claims accepted during the previous year										
	Description	Amount									
	Nil										
16 d	Any other item of income										
	Description	Amount									
	Nil										
16 e	Capital receipt, if any										
	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/Class of Assets	Rate of depreciation (In Percent- age)	Opening WDV (A)	Additions				Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)	
				Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy/Grant (4)				Total Value of Purchases (B) (1+2+3+4)
	Building @ 10%	10%	60775259	410401	0	0	0	410401	0	6098046	55087614
	Furnitures & Fittings @ 10%	10%	4505808	72566	0	0	0	72566	0	456367	4122007
	Plant & Machinery @ 15%	15%	16873433	936402	0	0	0	936402	143551	2592084	15074200
	Plant & Machinery @ 60%	60%	23579798	79798	0	0	0	79798	0	1455541	981960

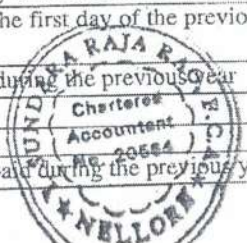


SUNDARAJA S. CHANDRASEKARAN  
CHARTERED ACCOUNTANT

Intangible Assets @ 25%	25%	0	123000	0	0	0	123000	0	30750	92250
* 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)]									
	Description	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	23758	2014-05-20	23758	2014-05-09					
	Provident Fund	23758	2014-06-20	23758	2014-06-06					
	Provident Fund	23758	2014-07-20	23758	2014-07-03					
	Provident Fund	33118	2014-08-20	33118	2014-08-06					
	Provident Fund	33118	2014-09-20	33118	2014-09-15					
	Provident Fund	62772	2014-10-20	62772	2014-10-08					
	Provident Fund	64920	2014-11-20	64920	2014-11-03					
	Provident Fund	64920	2014-12-20	64920	2014-12-04					
	Provident Fund	63840	2015-01-20	63840	2015-01-02					
	Provident Fund	63840	2015-02-20	63840	2015-02-05					
	Provident Fund	62880	2015-03-20	62880	2015-03-04					
	Provident Fund	61440	2015-04-20	61440	2015-03-31					
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
	(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		
(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
(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			
(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					
(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: <b>Yes</b>											
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account					
(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) <b>Yes</b>											
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account					
(c) Provision for payment of gratuity not allowable under section 40A(7) <b>0</b>											
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9) <b>0</b>											
(g) Particulars of any liability of a contingent nature											
	Nature Of Liability	Amount in Rs.									
(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.									
(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 <b>0</b>											
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 transaction	Payment Made(Amount)						
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						
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											



SUNDARA RAJA RAO, Chartered Accountant

	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								
	provident,superannuation,gratuity,other fund		Employer's contribution to PF	659100								
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)(vii a)											
	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)(vii b). 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) repaid, otherwise than through an account payee cheque. (Section 69D)							No				
	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 Number (if available with the assessee) of the lender or depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted otherwise than by an			



				previous year		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	250000	No	4296500	No
S. Jayachandran	D. No. 3A/23, Cer Dee Yes, Velachery Enclave, Taramani Main Road, Tansi Nagar, Velachery, Chennai	ABFPJ8538 E	900000	No	5185500	No
P. srinivasula reddy	D.no. 10-21-2A, kamaladri, 5th lane, christianpet, kavali, nellore dist-524201	ACOPP6753 B	500000	No	6246500	No
N. Sudhakar reddy	D.no. 27-2-1827, 6th lane, rajmji nagar, nellore-524002	ABYPN2634 C	1500000	Yes	5875500	No
V. sudhakar reddy	D.no. 11-33-960, vengalarao nagar, kavali, nellore dist. - 524201	ABGPV7714 B	500000	No	5746500	No
Y. vijaya sankar reddy	D.no.n 8-21-4, Vayunandana press road, kavali, nellore dist.-524201	ACOPY552 4B	2250000	Yes	5996500	No
D. vinaya kumar reddy	D.no. 9-1-1A, upstairs, rithu sobha, kalugolammamet, kavali, nellore dist.-524201	AIOPD6543 M	600000	No	6096500	No
D. Vidyadara kumar reddy	D.no. 9-1-1A, upstairs, rithu sobha, kalugolammamet, kavali, nellore dist.-524201	AIJPD1328 L	750000	No	5496500	No
Ashwarya sea food private limited	Chennai	AADCA063 4L	96056	Yes	623060	No
Santhi fisheries	A/c payee Cheque/DD/ECS	ABPFS6174 D	170250	Yes	1288225	No
Bathina narapa reddy	Janata peta, kavali, nellore dist.		200000	No	200000	No
K. Radhika	Near vinayaka temple, vayanandana press road, kavali		200000	No	200000	No
B. rajendra prasad	Cheerala, ongole		870000	No	870000	No
T. ramanaiyah	Janathapet, kavali		200000	No	200000	No
K. ramu	Near vinayaka temple, vayanandana press road, kavali		200000	No	200000	No
Y. surendra reddy	1st line, janathapet, kavali		200000	No	200000	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
	N. Sudhakar reddy	D.no. 27-2-1827, 6th lane, rajmji nagar, nellore-524002	ABYPN2634 C	500000	5875500	No
	Y. vijaya sankar reddy	D.no.n 8-21-4, Vayunandana press road, kavali, nellore dist.-524201	ACOPY552 4B	3500000	5996500	No
	Ashwarya sea food private limited	Chennai	AADCA063 4L	623060	623060	No
	Santhi fisheries	Nellore	ABPFS6174 D	17025	1288225	No
31 c	Whether the taking of, 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. Yes					



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)		<b>No</b>
	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 **Yes**

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	194C	Payments to contractors	2788888	55784	55784	55784	0	0	0
HYDU01070G	194A	Interest other than Interest on securities	245565	24557	24557	24557	0	0	0
HYDU01070G	194J	Fees for professional or technical services	76000	7600	7600	7600	0	0	0

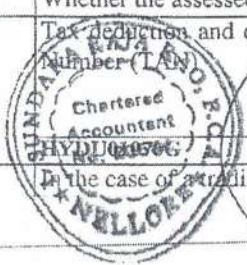
34 b Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. **Yes**  
If not, please furnish the details:

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
Nil				

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	122	122	2014-12-05

35 a In the case of 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 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:

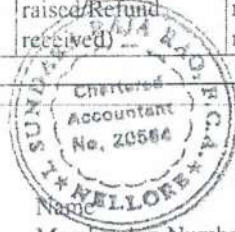
No	Particulars	Previous Year	Preceding previous Year
a	Total turnover of the assessee		0
b	Gross profit / Turnover		%
c	Net profit / Turnover		%
d	Stock-in-Trade / Turnover		%
e	Material consumed/ Finished		%



SUNDARA RAJA RAO, F.A.C.S.  
CHARTERED ACCOUNTANT

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 **18/09/2015**



Name **I Sundara Raja Rao**  
Membership Number **020564**  
FRN (Firm Registration Number) **020564**  
Address **17-414 flat no. 3 mayuri apartments opp. 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 put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Building @ 10%	1	01/03/2015	01/03/2015	410401				410401
Total of Building @ 10%								410401
Furnitures & Fittings @ 10%	1	14/07/2014	14/07/2014	6526				6526
	2	12/09/2014	12/09/2014	36640				36640
	3	11/12/2014	11/12/2014	23400				23400
	4	30/12/2014	30/12/2014	6000				6000
Total of Furnitures & Fittings @ 10%								72566
Plant & Machinery @ 15%	1	10/10/2014	10/10/2014	136500				136500
	2	10/10/2014	10/10/2014	132000				132000
	3	04/02/2015	04/02/2015	200000				200000
	4	05/03/2015	05/03/2015	165000				165000
	5	30/09/2014	30/09/2014	164957				164957
	6	01/03/2015	01/03/2015	137945				137945
Total of Plant & Machinery @ 15%								936402
Plant & Machinery @ 60%	1	09/05/2014	09/05/2014	22900				22900
	2	12/05/2014	12/05/2014	3600				3600
	3	21/07/2014	21/07/2014	30098				30098
	4	05/01/2015	05/01/2015	16500				16500
	5	03/03/2015	03/03/2015	6700				6700
Total of Plant & Machinery @ 60%								79798
Intangible Assets @ 25%	1	13/07/2014	13/07/2014	123000				123000
Total of Intangible Assets @ 25%								123000

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%			
Total of Furnitures & Fittings @ 10%			0
Plant & Machinery @ 15%	1	01/10/2014	143551
Total of Plant & Machinery @ 15%			143551
Plant & Machinery @ 60%			
Total of Plant & Machinery @ 60%			0
Intangible Assets @ 25%			
Total of Intangible Assets @ 25%			0



## 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 31/03/2015 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:

During the F.Y. 2013-14, an amount of Rs. 1,87,78,105/- was claimed as application of fund from the income under property held under trust, representing the amount of investment made in buildings during the F.Y. 2013-14. Since the cost of the building was met out of application of fund, the depreciation on the same is not eligible for deduction, while computing of income for the property held under trust. Hence, an amount of Rs. 18,77,810/- is disallowed from the depreciation claimed for the F.Y. 2014-15. (A.Y.2015-16).

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 31/03/2015 and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2015

The prescribed particulars are annexed hereto.

Place Nellore  
Date 18/09/2015

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

I. Sundara Raja Rao  
020564

S SUNDARA RAJA RAO, P. NELLORE  
CHARTERED ACCOUNTANT  
17-14 flat no. 3 mayuri apartme  
nts opp. telegraph office leelama  
hal 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 ( ₹ )	0
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 ( ₹ )	No
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. ( ₹ )	No
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
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) ( ₹ )	0
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.	Not Applicable
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 ( ₹ )	No
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	No

(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 part of the income or 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(2) 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
<b>Total</b>					

Place **Nellore**  
Date **18/09/2015**

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

**I. Sundara Raja Rao**  
**020564**

**SUNDARA RAJA RAO, F.R.N.**  
**CHARTERED ACCOUNTANT**  
**17-414 flat no. 2, mavuri apartme**  
**nts opp. telegraph office leelama**  
**hal road, Nellore**



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