

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 31/03/2016 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 and also spent an amount of Rs. 27,50,000/- towards building construction. Since the cost of the building was met out of application of fund and specific 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. 17,76,359/- is disallowed from the depreciation claimed for the F.Y. 2015-16, (A.Y.2016-17).

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 31/03/2016 and

(ii) in the case of the profit and loss account, of the profit or loss of the accounting year ending on 31/03/2016

The prescribed particulars are annexed hereto.

Place Nellore
Date 24/09/2016

Name
Membership Number
FRN (Firm Registration Number)
Address



I. Sundara Raja Rao

020564

I. SUNDARA RAJA RAO, PUNE

CHARTERED ACCOUNTANT

D. no. 24-2671, Sujathamma colony, dargamitta, 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 (₹)	
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. (₹)	Yes 101044
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	No

	referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	
(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(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
Total					

Place Nellore
Date 24/09/2016

Name
Membership Number
FRN (Firm Registration Number)
Address



I. Sundara Raja Rao
020564
SUNDARA RAJA RAO, FCA
CHARTERED ACCOUNTANT
D.no. 24-3/1, Sujathamma colony,
dargamitta, Nellore

Form Filing Details

Revision/Original	Original
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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 2016 and the Profit and loss account for the period beginning from 2015-04-01 to ending on 2016-03-31 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:

(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, 2016 ;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, games & sports materials and vehicles maintenance, spares & repairs, mess expenses are partly available and some of them are on self made vouchers.
5	Others.	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 and also spent an amount of Rs. 27,50,000/- towards building construction. Since the cost of the building was met out of application of fund and specific fund the depreciation on the same is not eligible for deduction, while computing of income from the property held under trust. Hence, an amount of Rs. 17,76,359/- is disallowed from the depreciation claimed for the F.Y. 2015-16, (A.Y.2016-17).

Place

NELLORE



I Sundara Raja Rao

SUNDARA RAO P.A.S. P.ES.
CHARTERED ACCOUNTANT

Date

30/09/2016

Membership Number

020564

FRN (Firm Registration Number)

Address

D.No. 24-3-371, Sujathamma colony, darg
amitta, nellore,, Nellore, ANDHRA PRAD
ESH, 524001



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	2015-04-01 to 2016-03-31				
7	Assessment Year	2016-17				
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					
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 losses assessed on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44AA, 44AB, 44BB, 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.		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	
	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	
16 c	Escalation claims accepted during the previous year.	Amount
	Description	
	Nil	
16 d	Any other item of income	Amount
	Description	
	Nil	
16 e	Capital receipt, if any.	Amount
	Description	
	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 Ex- change (3)	Subsidy Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
Building @ 10%	10%	55087614	1145800	0	0	0	1145800	0	5623341	50610073
Furnitures & Fittings @ 10%	10%	4122007	186163	0	0	0	186163	0	428492	3879678
Plant & Machinery @ 15%	15%	15074200	1127545	0	0	0	1127545	0	2366460	13835285
Plant & Machinery @ 60%	60%	981960	0	0	0	0	0	0	589176	392784
Intangible Assets @ 25%	25%	92250	103188	0	0	0	103188	0	48860	146578



* 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									
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				56940	2015-05-20	56940	2015-05-05		
Provident Fund				54180	2015-06-20	54180	2015-06-02		
Provident Fund				54180	2015-07-20	54180	2015-07-01		
Provident Fund				54180	2015-08-20	54180	2015-08-07		
Provident Fund				54180	2015-09-20	54180	2015-09-07		
Provident Fund				56418	2015-10-20	56418	2015-10-08		
Provident Fund				56418	2015-11-20	56418	2015-11-16		
Provident Fund				56418	2015-12-20	56418	2015-12-11		
Provident Fund				55398	2016-01-20	55398	2016-01-09		
Provident Fund				55398	2016-02-15	55398	2016-02-16		
Provident Fund				55398	2016-03-15	55398	2016-03-09		
Provident Fund				55398	2016-04-15	55398	2016-03-31		
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									
Personal expenditure						Amount in Rs.			
Particulars									
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party						Amount in Rs.			
Particulars									
Expenditure incurred at clubs being entrance fees and subscriptions						Amount in Rs.			
Particulars									
Expenditure incurred at clubs being cost for club services and facilities used.						Amount in Rs.			
Particulars									
Expenditure by way of penalty or fine for violation of any law for the time being force						Amount in Rs.			
Particulars									
Expenditure by way of any other penalty or fine not covered above						Amount in Rs.			
Particulars									
Expenditure incurred for any purpose which is an offence or which is prohibited by law						Amount in Rs.			
Particulars									
(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 (i)									



	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:											Yes	
	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)											Yes	
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account						
(e) Provision for payment of gratuity not allowable under section 40A(7)												
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)												
(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											0
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									
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											
	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 for the previous year under section 139(1)											
	Section	Nature of liability	Amount									
Nil												



26	(1)(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	NA	
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		
	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	
	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)(viiia)			
	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) 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 Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted
				Whether the loan or deposit was squared up during the previous year
				Maximum amount outstanding in the account at any time during the previous year
				Whether the loan or deposit was taken or accepted otherwise than by an account payee bank cheque or account



[Handwritten signature]

						payee bank draft
P. audishesha reddy	D.no. 10-11-2, raja street, kavali, nellore dist. - 524201	BCI.PP1328 L	0	No	4296500	No
D. balarami ravi reddy	Nellore	ADLPR7476 D	1000000	No	4175500	No
S. Jayachandran	D. No. 3A/23, Cee Dee Ves, Velachery Enclave, Taramani Main Road, Tansi Nagar, Velachery, Chennai	ABFPJ8538 E	350000	No	5535500	No
P. srinivasula reddy	D.no. 10-21-2A, ksmaladri, 5th lane, christianpet, kavali, nellore dist-524201	ACOPP6753 B	250000	No	6496500	No
J. ranganayukulu	Nellore	ABFPJ6609 J	0	No	4075500	No
N. Sudhakar reddy	D.no. 27-2-1827, 6th lane, ramji nagar, nellore-524002	ABYPN2634 C	0	No	5875500	No
V. sudhakar reddy	D.no. 11-33-960, vengalarao nagar, kavali, nellore dist. - 524201	ABGPV7714 B	500000	No	6246500	No
D. Vidyadara kumar reddy	D.no. 9-1-1A, upstairs, rithu sobha, kalugolammamet, kavali, nellore dist. -524201	AIJPD1328 L	0	No	5496500	No
Y. vijaya sankar reddy	D.no. 8-21-4, Vayunandana press road, kavali, nellore dist. -524201	ACOPY552 4B	500000	No	6496500	No
D. vinaya kumar reddy	D.no. 9-1-1A, upstairs, rithu sobha, kalugolammamet, kavali, nellore dist. -524201	AIOPD6543 M	0	No	6096500	No
M. gouse adeni	Nellore		1000000	No	1000000	No
Bathina narapa reddy	Janata peta, kavali, nellore dist.		0	No	200000	No
K. Radhika	Near vinayaka temple, vayu nandana press road, kavali		0	No	200000	No
B. rajendra prasad	Cheerala, ongole		0	No	870000	No
T. ramanaiah	Janathapet, kavali		0	No	200000	No
K. ramu	Near vinayaka temple, vayu nandana press road, kavali		0	No	200000	No
Santhi fisheries	Chennai	ABPFS6174 D	0	No	1462136	No
Shahina parvin	Nellore		0	No	200000	No
Y. surendra reddy	1st line, janathapet, kavali		2000000	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
Nil					

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. 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	U/S	Remarks
Nil				



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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								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	3105041	62101	62101	62101	0	0	0
		HYDU01070G	194A	Interest other than interest on securities	193234	19323	19323	19323	0	0	0
		HYDU01070G	192	Salary	19506900	718063	718063	718063	0	0	0
34	b	Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details:								No	
		Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported					
		HYDU01070G	24Q	2015-07-15	2015-07-13	Yes					
		HYDU01070G	24Q	2015-10-15	2015-10-14	Yes					
		HYDU01070G	24Q	2016-01-15	2016-01-12	Yes					
		HYDU01070G	24Q	2016-05-15	2016-05-13	Yes					
		HYDU01070G	26Q	2015-07-15	2015-07-13	Yes					
		HYDU01070G	26Q	2015-10-15	2015-10-14	Yes					
		HYDU01070G	26Q	2016-01-15	2016-01-12	Yes					
		HYDU01070G	26Q	2016-05-15	2016-05-13	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	23	0							
		HYDU01070G	479	0							
		HYDU01070G	167	0							
		HYDU01070G	579	0							
		HYDU01070G	0	0							
		HYDU01070G	124	0							



		HYDU01070G		372	0							
		HYDU01070G		3168	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	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	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 as 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											
b	Gross profit / Turnover											
c	Net profit / Turnover											
d	Stock-in-Trade Turnover											



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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 30/09/2016

Name _____
Member No. _____
FRN (Firm Registration Number) _____
Address _____



I Sundara Raja Rao
020564
SUNDARA RAJA RAO
CHARTERED ACCOUNTANT
D.No. 24-3-371, Sujathamma colony, dargamitta, nellore, 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	30/09/2015	30/09/2015	1145800				1145800
Total of Building @ 10%								1145800
Furnitures & Fittings @ 10%	1	10/04/2015	10/04/2015	6000				6000
	2	23/02/2016	23/02/2016	46500				46500
	3	23/09/2015	23/09/2015	100000				100000
	4	13/05/2015	13/05/2015	33663				33663
Total of Furnitures & Fittings @ 10%								186163
Plant & Machinery @ 15%	1	30/11/2015	30/11/2015	600000				600000
	2	26/02/2016	26/02/2016	56000				56000
	3	18/08/2015	18/08/2015	24265				24265
	4	30/10/2015	30/10/2015	40000				40000
	5	19/12/2015	19/12/2015	60000				60000
	6	04/06/2015	04/06/2015	19350				19350
	7	04/06/2015	04/06/2015	69000				69000
	8	30/09/2015	30/09/2015	164245				164245
	9	29/02/2016	29/02/2016	94685				94685
Total of Plant & Machinery @ 15%								1127545
Plant & Machinery @ 60%								0
Total of Plant & Machinery @ 60%								0
Intangible Assets @ 25%	1	05/08/2015	05/08/2015	103188				103188
Total of Intangible Assets @ 25%								103188



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%			
Total of Plant & Machinery @ 15%			0
Plant & Machinery @ 60%			
Total of Plant & Machinery @ 60%			0
Intangible Assets @ 25%			
Total of Intangible Assets @ 25%			0



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