

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 31/03/2017 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 financial year 2016-17 an amount of Rs. 61,40,976/- is utilized towards building construction and the same was claimed as application of funds from the property held under the trust. dep. on the same is not claimed. Depreciation on assets acquired out of utilized capital of funds upto 31-03-2016 of Rs. 1,59,87,234/- was not claimed, since during the respective financial years the same were claimed as application of funds from the property held under trust

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 31/03/2017 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2017

The prescribed particulars are annexed hereto.

Place Nellore
Date 31/10/2017

Name
Membership Number
FRN (Firm Registration Number)
Address



L. Sundara Raja Rao
020564 CHARTERED ACCOUNTANT

D.no. 24-3-371, 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 (₹)	103351751
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. (₹)	3255723
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 21/10/2017

Name
Membership Number
FRN (Firm Registration Number)
Address



I. Sundara Raja Rao
020564

SUNDARA RAJA RAO
CHARTERED ACCOUNTANT
D.no. 24-3-371, sujathamma colony, dargamitta, 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 2017 and the Profit and loss account for the period beginning from 2016-04-01 to ending on 2017-03-31 attached herewith, of Ushodaya Educational Society 16/2820, 2nd Street, Ramalinga Pura m., Nellore, ANDHRA PRADESH, 524002 AAAAU1714A.

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, 2017 ;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 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	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	Depreciation on capital assets acquired out of utilization of income from the property under held under trust is not claimed. However for preparation financial statements depreciation is taken for arriving the income of the trust.

Place **NELLORE**
Date **11/10/2017**

Name
Membership No.
FRN (Firm Registration Number)
Address



I Sundara Raja Rao
020564
D.No. 24-3-371, Sujathamma colony, dargamitta, nellore., Nellore, ANDHRA PRADESH, 524003

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	2016-04-01 to 2017-03-31				
7	Assessment Year	2017-18				
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			Code	
	Nil					
11	a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					
	No					
	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 or loss is computed under section 44AA, 44AB, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other provision of the Act					
	No					



Handwritten signature or initials in blue ink.

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	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).										
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.										
	ICDS	Increase in profit(Rs.) Decrease in profit(Rs.) Net effect(Rs.)									
	Total										
13 f	Disclosure as per ICDS										
	ICDS	Disclosure									
	ICDSI	Separate statement enclosed									
	ICDSIX	Separate statement enclosed									
	ICDSIII	Separate statement enclosed									
	ICDSVII	Separate statement enclosed									
	ICDSX	Separate statement enclosed									
	ICDSIV	Separate statement enclosed									
	ICDSV	Separate statement enclosed									
	ICDSII	Separate statement enclosed									
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:										
	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										
	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 of age)	Opening WDV (A)	Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy Grant (4)	Total Value of Purchases (1+2+3+4)	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A-B-C-D)
	Building 10%	10%	5061007			0	0	0	14087234	3462284	31160554



Furnitures & Fittings @ 10%	10%	3879678	672196	0	0	0	672196	0	454587	4097287
Plant & Machinery @ 15%	15%	13835285	4607337	0	0	0	4607337	0	2604622	15838000
Plant & Machinery @ 60%	60%	392784	43600	0	0	0	43600	0	253130	183254
Intangible Assets @ 25%	25%	146578	111694	0	0	0	111694	0	64568	193704

* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page

19 Amounts admissible under sections :

S.No	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
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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
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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	54018	15/05/2016	54018	2016-05-13
Provident Fund	50724	15/06/2016	50724	2016-06-08
Provident Fund	50724	15/07/2016	50724	2016-07-14
Provident Fund	49926	15/08/2016	49926	2016-08-23
Provident Fund	49926	15/09/2016	49926	2016-09-10
Provident Fund	48666	15/10/2016	48666	2016-10-15
Provident Fund	47646	15/11/2016	47646	2016-11-15
Provident Fund	49674	15/12/2016	49674	2017-01-11
Provident Fund	50370	20/01/2017	50370	2017-01-11
Provident Fund	50370	15/02/2017	50370	2017-02-11
Provident Fund	50370	15/03/2017	50370	2017-03-13
Provident Fund	50370	15/04/2017	50370	2017-04-08

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

Particulars	Amount in Rs.
Capital expenditure	
Personal expenditure	
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	
Expenditure incurred at clubs being entrance fees and subscriptions	
Expenditure incurred at clubs being cost for club services and facilities used.	
Expenditure by way of penalty or fine for violation of any law for the time being force	
Expenditure by way of any other penalty or fine not covered above	
Expenditure incurred for any purpose which is an offence or which is prohibited by law	

(b) Amounts inadmissible under section 40(a):-

(i) as payment to non-resident referred to in sub-clause (i)

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

Date of payment	Amount 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 which has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time 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) as payment referred to in sub-clause (ib)

(A) Details of payment on which levy 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 levy 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 levy deducted	Amount out of (VI) deposited, if any
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(iv) fringe benefit tax under sub-clause (ic)

(v) wealth tax under sub-clause (ita)

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

(vii) 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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(viii) payment to PF other fund etc. under sub-clause (iv)

(ix) 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:

Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available	Yes
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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)

Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available	Yes
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(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.
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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 Expenditure	Amount in Rs.
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(i) Amount inadmissible under 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	of	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), (f) or (g) 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	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							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)(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 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	PAN of the person, if available	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment

whom
amount
borrowed
or repaid
on hand

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 -

S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or 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 by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
1	Audishesha Reddy Puchalapalli	D.no. 10-11-2, raja street, kavali, nellore dist. - 524201	BCLPP132 SL	0	Yes	3796500	Yes-Cheque	Account payee cheque
2	Balaramy Ravi Reddy Devaram	Nellore	ADLPR74 76D	0	No	4175500	Yes-Cheque	Account payee cheque
3	Jayachandran Sathurappan	D. No. 3A/23, Cee Dee Yes, Velachery Enclave, Taramani Main Road, Tansi Nagar, Velachery, Chennai	ABFPJ853 8E	0	No	5535500	Yes-Cheque	Account payee cheque
4	Sreenivasulu Reddy Potireddy	D.no. 10-21-2A, kamaladri, 5th lane, christianpet, kavali, nellore dist-524201	ACOPP67 53B	0	No	6496500	Yes-Cheque	Account payee cheque
5	Sri Ranganayaku Jagaramudi	Nellore	ABFPJ660 9J	500000	No	4575500	Yes-Cheque	Account payee cheque
6	Sudhakar Reddy Narasambattu	D.no. 27-2-1827, 6th lane, ramji nagar, nellore-524002	ABYPN26 34C	250000	No	6125500	Yes-Cheque	Account payee cheque
7	Sudhakar Reddy Venumbaka	D.no. 11-33-960, vengalarao nagar, kavali, nellore dist. - 524201	ABGPV77 14B	250000	No	6496500	Yes-Cheque	Account payee cheque
8	Vidyadara Kumar Reddy Dodla	D.no. 9-1-1A, upstairs, rithu sobha, kalugolam mapet, kavali, nellore dist.-524201	AIJPD290 0M	100000	No	6496500	Yes-Cheque	Account payee cheque
9	Vijaya Sankar Reddy Yerabolu	D.no. 8-21-4, Vayunandana press road, kavali, nellore dist.-524201	ACOPY55 24B	0	No	6496500	Yes-Cheque	Account payee cheque
10	Vinaya Kumar Reddy Dodla	D.no. 9-1-1A, upstairs, rithu sobha, kalugolam mapet, kavali, nellore dist.-524201	AIOPD654 3M	0	No	6096500	Yes-Cheque	Account payee cheque



11	M. Ghouse Adeni	Nellore			0	Yes	1000000	Yes-Cheque	Account payee cheque
12	Bathina nara pa reddy	Janata peta, kavali, nellore dist			0	Yes	200000	Yes-Cheque	Account payee cheque
13	Radhika Katakam	Near vinayaka temple, vayunandana press road, kavali			0	Yes	200000	Yes-Cheque	Account payee cheque
14	Rajendra Prasad Bellam	Cheernala, ongol			0	No	870000	Yes-Cheque	Account payee cheque
15	Ramanaiah Tuluru	Janathapet, kavali			0	Yes	200000	Yes-Cheque	Account payee cheque
16	Ramu Katakam	Near vinayaka temple, vayunandana press road, kavali			0	Yes	200000	Yes-Cheque	Account payee cheque
17	Santhi Fisheries	Chennai	ABPFS6174D	193602	Yes		1655738	Yes-Cheque	Account payee cheque
18	Shahina Parvin	Nellore			0	No	2000000	Yes-Cheque	Account payee cheque
19	Surendra Reddy. Y	1st line, Janathapet, kavali			0	Yes	200000	Yes-Cheque	Account payee cheque

(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 specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

S.No	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
Nil						

(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)

31) c Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-

S.No	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 by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
1	Audishesha Reddy Puchalapalli	D.no. 10-11-2, raja street, kavali, nellore dist. - 524201	BCLPP1328L	500000	3796500	Yes-Cheque	Account payee cheque
2	M. Ghouse Adeni	Nellore		100000	1000000	Yes-Cheque	Account payee cheque
3	Bathina narapa reddy	Janata peta, kavali, nellore dist.		200000	200000	Yes-Cheque	Account payee cheque
4	Radhika Katakam	Near vinayaka temple, vayunandana press road, kavali		200000	200000	Yes-Cheque	Account payee cheque



5	Ramanaiah Tulluru	Janata peta, kavali, nellore dist	200000	200000	Yes-Cheque	Account payee cheque	
6	Ramu Katakamin	Near vinayaka temple, vayunan dana press road, kavali	200000	200000	Yes-Cheque	Account payee cheque	
7	Santhi Fisheries	Chennai	ABPFS6174D	1655738	1655738	Yes-Cheque	Account payee cheque
8	Surendra Reddy, Y	1st line, janutha pet, kavali	200000	200000	Yes-Cheque	Account payee cheque	

31 d Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received during the previous year:—

S.No	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through bank account during the previous year
Nil				

31 e Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—

S.No	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year
Nil				

Note (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

32 a Details of brought forward loss or depreciation allowance, in the following manner, to 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

32 c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. **No**

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**


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)

S.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

Section	Nature of payment	Total amount of payment or receipt of the nature	Total amount on which tax was required to be	Total amount on which tax was deducted or	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited
								

Number (TAN)			specified in column (3)	deducted or collected out of (4)	collected at specified rate out of (5)	collected at less than specified rate out of (7)		to the credit of the Central Government out of (6) and (8)
HYDU01070G	192	Salary	20420980	842637	842637	842637	0	0
HYDU01070G	194C	Payments to contractors	4671944	82170	82170	82170	0	0
HYDU01070G	194A	Interest other than interest on securities	215114	21512	21512	21512	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	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported if furnished
HYDU01070G	24Q	15/10/2016	24/10/2016	Yes
HYDU01070G	26Q	15/07/2016	06/10/2016	Yes
HYDU01070G	26Q	15/10/2016	24/10/2016	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	331	330	2016-10-28
HYDU01070G	1734	0	
HYDU01070G	569	569	2016-10-28
HYDU01070G	635	635	2016-10-28
HYDU01070G	1044	1244	2017-09-20

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 **21/10/2017**

Name **I. Sundara Raja Rao**
 Member **Nellore**
 FRN (Firm Registration Number)
 Address

I. Sundara Raja Rao
020564 * **SUNDARA RAJA RAO, FIRM**
CHARTERED ACCOUNTANT
D.No. 24-3-371, Sujathamma colony, darg amitta, nellore., Nellore, ANDHRA PRAD ESH, 524003,

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%							
Total of Building @ 10%							0
Furnitures & Fittings @ 10%	1	30/06/2016	30/06/2016	6000			6000
	2	01/09/2016	01/09/2016	654196			654196
	3	10/01/2017	10/01/2017	12000			12000
Total of Furnitures & Fittings @ 10%							672196
Plant & Machinery @ 15%	1	19/07/2016	19/07/2016	500000			500000
	2	19/07/2016	19/07/2016	625000			625000
	3	19/07/2016	19/07/2016	625000			625000
	4	06/01/2017	06/01/2017	797558			797558
	5	12/07/2016	12/07/2016	28010			28010
	6	06/09/2016	06/09/2016	513000			513000
	7	06/09/2016	06/09/2016	85974			85974
	8	06/09/2016	06/09/2016	51695			51695
	9	16/03/2017	16/03/2017	214700			214700
	10	27/10/2016	27/10/2016	17600			17600
	11	25/11/2016	25/11/2016	153563			153563
	12	22/12/2016	22/12/2016	46200			46200
	13	19/01/2017	19/01/2017	474194			474194
	14	02/03/2017	02/03/2017	88284			88284
	15	27/12/2016	27/12/2016	88165			88165
	16	31/01/2017	31/01/2017	15250			15250
	17	19/12/2016	19/12/2016	84000			84000
	18	27/10/2016	27/10/2016	6200			6200
	19	07/11/2016	07/11/2016	108855			108855
	20	06/01/2017	06/01/2017	24300			24300
	21	31/01/2017	31/01/2017	6000			6000
	22	30/08/2016	30/08/2016	12395			12395
	23	19/09/2016	19/09/2016	9310			9310
	24	15/12/2016	15/12/2016	5128			5128
	25	23/01/2017	23/01/2017	1193			1193
	26	28/02/2017	28/02/2017	25763			25763
Total of Plant & Machinery @ 15%							4607337
Plant & Machinery @ 60%	1	01/04/2016	01/04/2016	14600			14600
	2	13/10/2016	13/10/2016	29000			29000
Total of Plant & Machinery @ 60%							43600
Intangible Assets @ 25%	1	05/08/2016	05/08/2016	111694			111694
Total of Intangible Assets @ 25%							111694

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Building @ 10%	1	01/04/2016	15987234
Total of Building @ 10%			15987234
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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