



PRAATHYUSHA ENGINEERING COLLEGE

6- Governance, Leadership and Management

6.4 Financial Management and Resource Mobilization.

AUDITED STATEMENTS OF ACCOUNTS

2018-19

PRATHYUSHA EDUCATIONAL TRUST
3rd Floor, Old No-8, New No-19, 12th Cross Street
Indira Nagar, Chennai-600020

Statement Of Tax Computation For the year Ending 31-03-2019

Particulars		Amount
Net Profit for the F.Y.2018-19		1,07,27,096
Carry Forward Loss and Set Off:		
Carry Forward Depreciation Loss F.Y 2015-16	(4,16,59,899)	
Less:Business Profit for F.Y.2015-16	1,27,44,327	
Less:Business Profit for F.Y.2017-18	36,15,931	
	(2,52,99,641)	
Carry Forward Depreciation Loss F.Y 2016-17	(3,73,93,304)	
Less:Business Profit for F.Y.2016-17	69,09,356	
	(3,04,83,948)	(5,57,83,589)
Taxable Value		Nil
Tax Liability		Nil
Less:TDS Receivable		30,956
Refund Due		30,956

For PRATHYUSHA EDUCATIONAL TRUST


P RAJA RAO
 Managing Trustee



PRATHYUSHA EDUCATIONAL TRUST
3rd Floor, Old No-8, New No-18, 12th Cross Street
Indira Nagar, Chennai-600020
Balance Sheet as on Dt-31.03.2019

CAPITAL FUND & LIABILITIES	SCH	As at March 31, 2018	As at March 31, 2019	ASSETS	SCH	As at March 31, 2018	As at March 31, 2019
Corpus Fund	1	94,86,000	94,86,000	Fixed Assets	7	25,41,41,301	22,85,53,054
Reserves & Surplus	2	7,33,61,870	8,40,88,966	Capital Work in Progress			
Current Liabilities				Current Assets			
- Loan Funds	3	15,42,56,778	11,31,57,184	- Deposits	8	10,68,253	11,46,411
- Sundry Creditors	4	1,02,11,301	1,71,59,451	- Capital advances	9	-	24,63,365
- Other Liabilities	5	76,48,685	43,08,685	- Loans & Advances	10	4,96,835	4,41,896
- Provisions	6	1,27,48,007	2,11,56,091	- Cash & Bank balances	11	4,87,587	4,68,967
				- Other Current Assets	12(a)	95,18,664	76,72,860
				- Other Current Assets	12(b)	20,00,000	86,99,822
Total		26,77,12,640	24,93,56,376	Total		26,77,12,640	24,93,56,376

For PRATHYUSHA EDUCATIONAL TRUST

P RAJA RAO
Managing Trustee

Place : Chennai
Date : 29/10/2019



As per our report of even date attached
H SATHYANARAYANA REDDY & CO.,

Chartered Accountants
Firm Regn No. 005644S

H. Sathyanarayana Reddy

H. SATHYANARAYANA REDDY

Partner

Membership No: 020013

PRATHYUSHA EDUCATIONAL TRUST
3rd Floor, Old No-8, New No-18, 12th Cross Street
Indira Nagar, Chennai-600020
Profit and Loss A/c for the year ended DE-31.03.2019

PARTICULARS	SCH	As at March 31, 2018	As at March 31, 2019	PARTICULARS	SCH	As at March 31, 2018	As at March 31, 2019
To College Transportation Charges	16	2,73,57,968	2,62,65,429	By Gross Fee	14	22,76,03,867	21,57,39,631
To Hostel & Kitchen	17	2,31,31,717	2,34,33,429	By Other Income	15	62,00,836	58,79,056
To Other Employees Cost	18	9,08,87,348	8,49,06,759				
To Finance Cost	19	1,08,20,616	45,34,386				
To Administrative & General Office Expenses	20	4,75,25,243	4,47,43,838				
To Depreciation	7	3,04,65,881	2,70,07,750				
To Net Profit		36,15,931	1,07,27,096				
Total		23,38,04,703	22,16,18,687	Total		23,38,04,703	22,16,18,687

For PRATHYUSHA EDUCATIONAL TRUST

P RAJA RAO
Managing Trustee

Place : Chennai
Date : 29/10/2019



As per our report of even date attached
H SATHYANARAYANA REDDY & CO,

Chartered Accountants
Firm Regn No. 005644S

H. Sathyanarayana Reddy

H. SATHYANARAYANA REDDY
Partner

Membership No: 020013



PRATHYUSHA EDUCATIONAL TRUST
3rd Floor, Old No-8, New No-18, 12th Cross Street
Indira Nagar, Chennai-600020

Schedule forming part of Balance Sheet as on Dt- 31st March 2019

PARTICULARS	As at March 31, 2018	As at March 31, 2019
NOTE NO - 1 CORPUS FUND Opening Balance	94,86,000	94,86,000
TOTAL	94,86,000	94,86,000
NOTE NO - 2 SURPLUS Opening Balance Add : Net Excess /(Shortfall) of Income For the Year	6,97,45,939 36,15,931	7,33,61,870 1,07,27,096
TOTAL	7,33,61,870	8,40,88,966
NOTE NO - 3 Loans (Liability) Secured Loans Sundaram Finance Ltd - L019900382(5) Sundaram Finance Ltd - L019900570-573-574-568 Gove Finance Ltd Bank Over Draft-Indian Bank-867786905 Unsecured Loans	11,27,051 65,91,885 2,12,117 2,04,67,761 12,58,57,964	4,66,100 30,11,208 - 2,10,78,262 8,86,01,614
TOTAL	15,42,56,778	11,31,57,184
NOTE NO - 4 Sundry Creditors	1,02,11,301	1,71,59,451
TOTAL	1,02,11,301	1,71,59,451
NOTE NO - 5 Other Liabilities Caution Deposit(Fixed Deposit) Audit Fee Payble Professional Consultancy Charges	73,30,685 2,00,000 1,18,000	38,90,685 3,00,000 1,18,000
TOTAL	76,48,685	43,08,685
NOTE NO - 6 Provisions Professional Tax Payble Excess DD Collection Duties & Taxes EPF Payable Rent Payable (Guest House)	1,06,44,993 12,57,976 3,45,708 3,08,837 1,90,493 -	1,72,44,371 10,19,286 7,57,108 4,32,068 16,32,389 70,869
TOTAL	1,27,48,007	2,11,56,091

For PRATHYUSHA EDUCATIONAL TRUST

Managing Trustee



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PRATHYUSHA EDUCATIONAL TRUST
3rd Floor, Old No-8, New No-18, 12th Cross Street
Indira Nagar, Chennai-600020

Schedule forming part of Balance Sheet as on Dt- 31st March 2019

PARTICULARS	As at March 31, 2018	As at March 31, 2019
NOTE NO - 8		
Deposits		
Fixed Deposits(Gas, Eletricity & Phone)	10,68,253	11,46,411
Other Deposits	-	-
TOTAL	10,68,253	11,46,411
NOTE NO - 9		
Capital Advances		
Advance for capital goods	-	24,63,365
TOTAL	-	24,63,365
NOTE NO - 10		
Loans And Advances		
Advances to Suppliers(Crs)	3,25,660	3,20,721
Staff Advance Teaching	50,000	-
Loans & Advances (Asset)	1,21,175	1,21,175
TOTAL	4,96,835	4,41,896
NOTE NO - 11		
Cash and Bank Balances		
Cash in Hand	1,91,271	88,570
Bank Balance	2,96,316	3,80,397
TOTAL	4,87,587	4,68,967
NOTE NO - 12(a)		
Other Current Assets		
Fee Receivable	84,02,762	64,55,472
TDS Receivable	10,30,762	10,61,718
Prepaid Expenses	85,140	1,55,670
TOTAL	95,18,664	76,72,860
NOTE NO - 12(b)		
Other Current Assets		
Income Tax(AY 2010-11) amount paid towards Appeal	5,00,000	71,09,822
Income Tax(AY 2011-12) amount paid towards Appeal	5,00,000	5,00,000
Income Tax(AY 2012-13) amount paid towards Appeal	10,00,000	10,00,000
TOTAL	20,00,000	86,09,822



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For PRATHYUSHA EDUCATIONAL TRUST

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Managing Trustee



PRATHYUSHA EDUCATIONAL TRUST
3rd Floor, Old No-8, New No-18, 12th Cross Street
Indira Nagar, Chennai-600020

Schedule forming part of Balance Sheet as on Dt- 31st March 2019

PARTICULARS	As at March 31, 2018	As at March 31, 2019
NOTE NO - 14		
Gross Fee		
Gross Fee Receipts	23,03,33,867	21,70,59,631
Less : Fee Consession	27,30,000	13,20,000
TOTAL	22,76,03,867	21,57,39,631
NOTE NO - 15		
Other Incomes		
Allumini Association	3,57,000	3,19,500
Breakfast & Lunch	38,045	35,005
Consortium Application (Receipt)	1,24,250	92,950
Exam Income	-	9,53,112
Fine Amount Received	1,62,778	88,690
Hostel Fees(Receipt)	1,36,920	83,375
Insurance Amount Received	4,46,300	4,10,789
Interest Received	35,049	159
Lab Breakage	12,18,669	10,14,509
Miscellaneous Income	19,18,155	11,92,742
Placement & Training Receipts	4,61,200	1,32,300
R&D(AICTE Fund Received)	-	8,81,000
R7D(PMKVY Fund Received)	5,75,626	5,24,783
Seminor & Symposium Receipt	5,10,000	1,50,142
Stationery Amount Received	1,64,396	-
Students Xerox Receipt	52,448	-
TOTAL	62,00,836	58,79,056
NOTE NO - 16		
College Transport Charges		
Diesel (Transport)	1,11,86,469	1,20,13,861
Hier Charges	35,750	-
Transport Charges	18,856	-
Insurance -Buses (Transport)	33,43,646	26,67,827
Pooja Expenditure	20,475	82,568
Rates & Taxes (Transport)	13,85,315	14,54,645
Repairs & Maintenance (Transport)	40,81,741	26,74,358
Salary - Transport	65,24,116	66,59,570
Vehicle Parking Expenses	7,61,600	7,12,600
TOTAL	2,73,57,968	2,62,65,429
NOTE NO - 17		
Hostel & Kitchen		
Fruits & Ice Cream	4,65,631	5,94,619
Gas Cylinders & Firewood	12,27,099	15,72,437
Kitchen Maintenance (Mis.Exp)	4,57,908	6,61,948
Milk	19,76,684	17,26,960
Ricc, Provision, Oil etc.	1,01,51,787	96,01,860
Salary (Kitchen)	41,38,612	44,73,188
Vegetables, Chicken, Eggs etc.	47,13,996	48,02,417
TOTAL	2,31,31,717	2,34,33,429



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For PRATHYUSHA EDUCATIONAL TRUST

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Managing Trustee



PRATHYUSHA EDUCATIONAL TRUST
3rd Floor, Old No-8, New No-18, 12th Cross Street
Indira Nagar, Chennai-600020

Schedule forming part of Balance Sheet as on Dt- 31st March 2019

PARTICULARS	As at March 31, 2018	As at March 31, 2019
NOTE NO - 18		
Other Employee Cost		
Salary Teaching Staff	7,57,99,025	6,95,14,427
Salary Non Teaching Staff	63,41,602	59,66,322
Salary Campus	50,61,015	58,18,321
Staff Welfare	8,25,942	2,77,605
Spl Allowance to Staffs	30,000	5,000
Security Charges	11,88,055	16,60,052
EPF Contribution	16,41,709	16,65,032
TOTAL	9,08,87,348	8,49,06,759
NOTE NO - 19		
Finance Costs		
Bank Charges	3,04,266	1,34,922
Bank O/D Interest	40,58,893	28,74,925
Interest & Processing Charges	64,57,456	15,24,539
TOTAL	1,08,20,616	45,34,386
NOTE NO - 20		
Administrative and General Office expenses		
Fee Concession	-	-
Consortium Fee	97,400	1,34,150
NAAC Expenses/NBA Expenses	8,01,490	-
Administrative Development Charges	19,40,000	37,10,000
Advertisements	72,15,587	49,67,016
AMC Charges	4,81,120	90,064
Anna University Affiliation & AICTE Fee	13,64,179	7,89,083
Audit Fee	1,72,506	3,44,200
Communication Expenses	26,09,477	22,19,514
Books & Periodicals	-	-
Diesel (Genset)/Car	18,84,385	20,93,126
Electricity Charges	55,85,776	46,89,383
EPF Administration Charges	1,41,633	85,072
Function Expenses	7,62,014	8,75,488
General Expenses	10,12,775	4,66,981
Grants and Cash Awards	7,46,878	1,43,000
Honorariums	32,700	39,350
Insurance - Buildings & Others	5,45,972	3,61,310
Interest for Tds	94,845	1,13,049
Lab Consumables	9,00,039	4,16,739
Membership & Subscription	4,36,898	90,270
Miscellaneous Expenses	3,34,144	28,537
Departmental Exp	5,96,129	1,71,613
Newspapers & Magazines	13,79,680	2,36,619
Placement & Training	27,83,247	42,21,252
Printing and Stationery	33,24,796	39,18,305
Professional Charges	2,51,198	96,075
Pooja Expenses	14,32,052	6,24,883
Salary/Campus Advance Written Off	-	-
Rates & Taxes	6,55,907	5,21,017
R & D (PMKVY & AICTE)	-	2,97,480
Rent Guest House	-	97,992
Repairs & Maintenance	31,21,720	32,64,342
Accademic Scholarship	53,47,500	73,62,500
Exam Expenses	-	9,30,840
Lunch & Transport Refund (Students)	79,615	-
Seminars & Symposium	4,83,467	72,117
AU Zonal Sports Expenses	16,030	26,094
Sri Sivaramaya Academic Merit Scholarship	5,70,000	10,30,000
Students Instruments	1,85,884	97,003
Travelling Expenses-Others	1,38,200	1,19,374
TOTAL	4,75,25,243	4,47,43,838



H. Sathyanarayana Reddy



For PRATHYUSHA EDUCATIONAL TRUST

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Managing Trustee

For PRATHYUSHA EDUCATIONAL TRUST

PRATHYUSHA EDUCATIONAL TRUST
3rd Floor, Old No-8, New No-18, 12th Cross Street
Indira Nagar, Chennai-600020
Depreciation for the period 31st March 2019

Managing Trustee

PARTICULARS	WDV AS AT 31.03.2018		ADDITIONS		DELETIONS	TOTAL	DEPRECIATION		TOTAL	WDV AS AT 31.03.2019	
			BEF SEP'18	AFT SEP'18			RATE	BEF SEP'18		AFT SEP'18	
BLOCK I											
Land & Land Development	1,93,18,589	-	-	-	-	1,93,18,589	-	-	-	-	1,93,18,589
BLOCK II											
Building	5,42,79,763	-	-	-	-	5,42,79,763	54,27,976	-	54,27,976	-	4,88,51,787
Workshop	64,91,079	-	-	-	-	64,91,079	6,49,108	-	6,49,108	-	58,41,971
EEE/EECE Building(Bio-Tech Building)	1,05,89,358	-	-	-	-	1,05,89,358	10,58,936	-	10,58,936	-	95,30,422
Playground	46,01,127	-	-	-	-	46,01,127	4,60,113	-	4,60,113	-	41,41,014
PG Block	48,55,216	-	-	-	-	48,55,216	4,85,522	-	4,85,522	-	43,69,694
Main Building	3,11,953	-	-	-	-	3,11,953	31,195	-	31,195	-	2,80,758
New Work Shop Multipurpose Hall	10,78,330	-	-	-	-	10,78,330	1,07,833	-	1,07,833	-	9,70,497
Civil/Mechanical Block	3,40,13,691	-	-	-	-	3,40,13,691	34,01,369	-	34,01,369	-	3,06,12,322
Hostel Block	10,55,968	-	-	-	-	10,55,968	1,05,597	-	1,05,597	-	9,50,371
Temple Campus	8,12,614	-	-	-	-	8,12,614	81,261	-	81,261	-	7,31,353
Kitchen	15,68,934	-	-	-	-	15,68,934	1,56,893	-	1,56,893	-	14,12,041
In-House roads	15,42,752	-	-	-	-	15,42,752	1,54,275	-	1,54,275	-	13,88,477
Coffee Day & Juice Shop	25,452	-	-	-	-	25,452	-	-	-	-	25,452
Guest Room	-	-	-	-	-	-	-	-	-	-	-
Capital Work in Progress Capitalised	3,69,10,164	-	-	-	-	3,69,10,164	36,91,016	-	36,91,016	-	3,32,19,148
Work In Progress	-	-	-	-	-	-	-	-	-	-	-
BLOCK III											
Equipment(incl: office kitchen assets & mobile phones, Lab Equipments)	2,81,04,179	-	4,24,000	1,24,520	-	2,86,52,699	42,79,227	9,339	42,88,566	-	2,43,64,133
BLOCK IV											
Plant & Machinery	32,37,064	-	-	-	-	32,37,064	4,85,560	-	4,85,560	-	27,51,504
BLOCK V											
Buses	1,08,97,402	-	-	-	-	1,08,97,402	16,34,610	-	16,34,610	-	92,62,792
Vehicles	49,13,920	-	-	3,80,000	-	45,33,920	6,80,088	-	6,80,088	-	38,53,832
BLOCK VI											
Electrical & Fittings	99,31,330	-	2,48,496	-	-	99,31,330	9,93,133	-	9,93,133	-	89,38,197
CC TV	3,36,295	-	-	-	-	3,36,295	58,479	-	58,479	-	2,77,816
TV	1,44,857	-	-	-	-	1,44,857	14,486	-	14,486	-	1,30,371
(incl: erection charges)	-	-	-	-	-	-	-	-	-	-	-
BLOCK VII											
Computers	5,59,716	-	-	-	-	5,59,716	2,33,886	-	2,33,886	-	3,25,830
BLOCK VIII											
Furniture & Fittings	1,61,58,164	-	-	-	-	1,61,58,164	16,15,816	-	16,15,816	-	1,45,42,344
Air Conditioners	1,83,783	-	-	-	-	1,83,783	18,378	-	18,378	-	1,65,405
BLOCK IX											
Library Books	22,19,648	-	4,76,572	5,25,918	3,80,000	33,22,092	10,78,471	1,05,183	11,83,654	-	20,38,438
TOTAL	25,41,41,301	11,49,068	6,50,435	3,80,000	25,55,60,804	2,70,07,750	22,85,53,054				

H. Sahyanarayana Reddy & Co.
CHARTERED ACCOUNTANTS

PRATHYUSHA EDUCATIONAL TRUST

3rd Floor ,Old No .8 New No .18,12th Cross Street,Indira Nagar

CHENNAI - 600 032

Significant Accounting Policies and Notes to Accounts

A. Significant Accounting Policies

The financial statements are prepared under the historical cost convention, on the accrual basis of accounting and in accordance with the standards on accounting issued by The Institute of Chartered Accountants of India. The significant accounting policies are as follows.

1. Basis of Accounting

The financial statements have been prepared on historic cost convention. The institution follows the mercantile system of accounting and recognizes the expenditure and income on accrual basis.

2. Use of estimates

The preparation of financial statements, in conformity with the generally accepted accounting principles, requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of financial statements and the reported amount of revenues and expenses during the reporting year. Differences in the actual results and the estimates are recognized in the results are known /materialized.

3. Fixed Assets

a. Cost

- i. Fixed assets purchased are accounted on the basis of historical cost.
- ii. Fixed assets received as donation are valued at market value as on the date of donation.

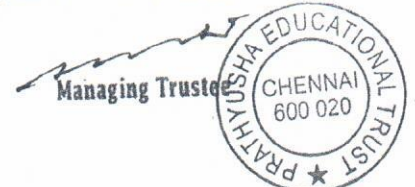
b. Depreciation

- i. The depreciation rates adopted are the rates prescribed under the Income Tax Act.
- ii. Depreciation is charged on Written Down Value (WDV) method.



H. Sahyanarayana Reddy

For PRATHYUSHA EDUCATIONAL TRUST



Managing Trustees

c. Capital Work in Progress.

- i. All the expenses incurred relating to any specified asset till the asset is put to use are capitalized to that particular asset.

d. Profit or loss on sale of fixed assets

- i. Profit or loss on sale of fixed assets is credited or debited to the concerned block of fixed assets.

4. Investments

Long term and short term investments are valued at cost.

5. Revenue Recognition

a. Donations & Sponsorships

- i. General donations and sponsorships are recognized in monetary terms and accounted as corpus as and when received.
- ii. Donation received in kind other than fixed assets are not recognized in the books.

b. Fees & Collections

- i. Fees are recognized on accrual basis.

c. Other Income

- i. The other incomes which are incidental to the business are accounted on cash basis.

d. Rental Income

- i. Rental Income from hostel is recognized on time proportionate basis with regard to the stay of the residents.

6. Provisions

The management recognizes provision as and when there is a present obligation of the organization arising from the past events, the settlement of which is expected to result in an outflow from the organization's resources embodying economic benefits which can be measured only by using substantial degree of estimation.



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For PRATHYUSHA EDUCATIONAL TRUST

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Managing Trustee



7. Current Liabilities

The fee received from the students for the subsequent academic years are shown as "Advance Fee Received from Students" under the head other liabilities grouped under current liabilities.

B. NOTES TO ACCOUNTS

1. Deposits & Receivables

All the deposits and receivables are recognized at their realizable value.

2. Professional Tax due and unpaid as on 31-03-2019 Rs.10,16,286/- and as on 31.3.2018 Rs.9,76,446.

3. Cash & Bank Balance

- a. Cash balances are adopted as certified by the management.
b. Bank balances are recognized as per books & reconciled with the bank statements, which is subject to confirmation.

4. The following Loan balances are subject to reconciliation and confirmations

S No	Particulars	Amount in Rs
1.	Mr.Badri Krishnaswami	5,00,000
2.	P.Prathyusha	1,10,00,000
3.	J.Raja	20,00,000
4.	Ravisundar	45,00,000
5.	P.Venkata Ramesh	3,14,26,614
*6.	Wintoss Associates	2,93,00,000
7.	Rajamukhii Koduri	10,00,000
8.	Prathhyusha Global Trade Pvt.Ltd	71,25,000

5. All Loans are in agreement as per the repayment schedules.
6. All loans taken from the financial institutions are subject to confirmations.

For PRATHYUSHA EDUCATIONAL TRUST


Managing Trustee



7. The income of the trust has been exempted under section 10(23C)(vi) of the Income Tax Act vide circular no. CCIT III/183/10(23C)/07-08 dated: 30/04/2008. The DGIT (Inv) has ordered the withdrawal of exemption vide F.No 2097(17)/2014-15 dated 18/11/2014 w.e.f. Assessment Year 2010-11. Further, the benefit conferred U/s 12AA was cancelled by the Pr. Commissioner of Income Tax vide order dt.07.12.2016. The appeal filed before ITAT, Chennai against the withdrawal of the exemption granted U/s 12AA, was decided against the trust and subsequent appeal before High Court of Madras was also dismissed. Further, the trust filed Special Leave Petition before the Supreme Court against the order of High Court of Madras, whereas, the same was dismissed at admission level. Therefore, the management of the trust is presently taking steps to make fresh application seeking exemption benefit U/s 12AA. On the above scenario, for the financial year ended 31.03.2019, the accounts of the trust has been prepared on the status of 'Association of Persons' without claiming the benefit of sec 12AA.

8. Contingent liability

Particulars of Demand Section	Assessment Year		
	2010-11	2011-12	2012-13
Scrutiny Assessment u/s 143(3)	1,11,39,991	2,48,45,832	66,26,430
Interest u/s 271(1)(b)	1,10,000	10,000	
Penalty u/s 271AAA	24,03,460	63,81,526	
Interest u/s 220(2)	74,22,775	1,63,03,992	
Total	2,10,76,226	4,75,41,350	
Less: Payments as on 30 th Sep,2019	(1,46,09,822)	(5,00,000)	(10,00,000)
Balance	64,66,404	4,25,41,350	56,26,430

Note: The Trust has appealed before the competent forum against the asst orders pursuant to which the above demands have arisen. The appeals for the asst year 2010-11 and 2011-12 has already reached finality with the issues involved been decided against the trust. The appeal against the assessment order for 2012-13 and against orders U/s 271AA are currently pending before the first appellate authority. Also, the tax demand for the asst year 2010-11 and 2011-12 are being paid now in installments, no provision for the tax has been made in the books.

For PRATHYUSHA EDUCATIONAL TRUST

Managing Trustee




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9. Previous year figures have been regrouped wherever necessary for comparative purposes and the figures have been rounded off to nearest rupee.

For Prathyusha Educational Trust


P Raja Rao
Managing Trustee



Place: Chennai
Date: 29-10-2019

H Sathyanarayana Reddy & Co
Chartered Accountants





H. Sathyanarayana Reddy
Partner
Membership No: 020013

FORM 3CB

FORM 3CB
[See rule 6 G(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 on 31st March *2019 , and the * Profit and loss account for the period beginning from *01/04/2018 to ending on *31/03/2019 attached herewith, of

PRATHYUSHA EDUCATIONAL

* TRUST

* 3RD FLOOR,OLD NO 8,NEW NO 9 12TH CROSS STREET,INDIRA NAGAR * CHENNAI

* TAMILNADU

* 600020

* AAATP5521H

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 * Poonamallee-Thiruvalluor Road,Aranvayal Kuppam Village,Aranvayal Post,Thiruvalluor Taluk-602025 and * 0 branches.

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

1.Attention is invited to Note.No.4 to the Financial Statements regarding the unsecured loans which are subject to confirmation. 2.Attention is invited to Note.No.7 to the Financial Statements Consequent to dismissal of appeal at highcourt of Madras as well as Supreme Court of India against withdrawal of exemption granted U/s 12AA the Trust for the Previous year 18-19 has not claimed exemption benefit U/s 12AA and the financial statement of the trust for Previous Year 18-19 has been prepared on the status of 'Association of Persons'. (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 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:-

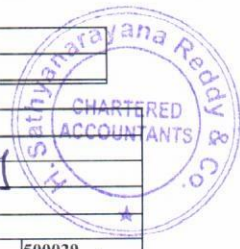
- (i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2019 ; and
(ii) in the case of the of the Profit and loss account Profit of the assessee for the year ended on that date.

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 the explanations given to me , the particulars given in the said Form No. 3CD are true and correct. subject to following observations/qualifications, if any:

S.No.	Qualification Type	Observations/Qualifications
1	Select	

Name *	H SATHYANARAYANA		
Membership Number*	REDDY		
FRN (Firm Registration Number)	020013		
Address*	005644S		
	D.NO.3-6-136/5,St.No.17	Himyat Nagar	
Place*	Hyderabad	TELANGANA	500029
Date*	HYDERABAD		
	29/10/2019		



3CD Part A(1-8)

FORM NO. 3CD
[See rule 6 G(2)]
Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961
PART A

1	Name of the Assessee *	PRATHYUSHA EDUCATIONAL TRUST	
2	Address of the Assessee *	3RD FLOOR,OLD NO 8,NEW NO 9	12TH CROSS STREET,INDIRA NAGAR
		CHENNAI	TAMILNADU
		600020	
3	Permanent Account Number (PAN) *	AAATP5521H	
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same*		No

S.No.	Type	Registration /Identification Number
1	Select	Select
5	Status *	Trust
6	Previous year from*	to 01/04/201831/03/2019
7	Assessment year *	2019-20
8	Indicate the relevant clause of section 44AB under which the audit has been conducted *	
S.No.	Relevant clause of section 44AB under which the audit has been conducted	
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits	

PART B

- 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? Select

S.No.	Name	Profit Sharing Ratio (%)
1		

- (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. Select

S.No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
1			Select			

- 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).

S.No.	Sector	Sub Sector	Code
1	EDUCATION SERVICES	Higher education	17004

- (b) If there is any change in the nature of business or profession, the particulars of such change. NO

S.No.	Business*	Sector	Sub Sector	Code
1	Select	Select	Select	

- 11 (a) Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed. NO

S.No.	Books prescribed
1	

- (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 **true**

S.No.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
1					Select	

- (c) List of books of account and nature of relevant documents examined.

Same as 11(b) above **true**

S.No.	Books examined
1	

- 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, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) NO

S.No.	Section	Amount
1	Select	

- 13 (a) Method of accounting employed in the previous year. Mercantile system
 (b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year. NO



H S

(c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.

S.No.	Particulars	Increase in profit	Decrease in profit
1			

(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). **NO**

(e) If answer to (d) above is in the affirmative, give details of such adjustments:

S.No.	ICDS	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net effect (Rs.)
1	Select			0
	Total	0	0	0

(f) Disclosure as per ICDS:

S.No.	ICDS	Disclosure
1	Select	

14 (a) Method of valuation of closing stock employed in the previous year **FIFO**

(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**

S.No.	Particulars	Increase in profit	Decrease in profit
1			

15 Give the following particulars of the capital asset converted into stock-in-trade

S.No.	(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
1				

16 Amounts not credited to the profit and loss account, being, -

(a) The items falling within in the scope of section 28;

S.No.	Description	Amount
1		

(b) The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned;

S.No.	Description	Amount
1	Select	

(c) Escalation claims accepted during the previous year;

S.No.	Description	Amount
1		

(d) any other item of income;

S.No.	Description	Amount
1		

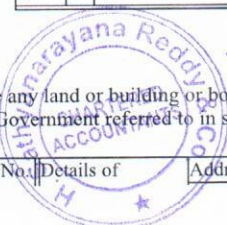
(e) Capital receipt, if any.

S.No.	Description	Amount
1		

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:

S.No.	Details of	Address of Property	Consideration received or	Value adopted or assessed or
1				



property	Address Line 1	Address Line 2	City or Town or District	State	Pincode	accrued	assessable
1				Select			

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 following form:-

Sl.No.	Description of the Block of Assets/Class of Assets*	Rate of Depreciation*	Opening WDV / Actual(A)	Additions					Total Value of Purchases (B) (1+2+3+4)	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)*
				Purchase Value (1)	Adjustments on Account of							
					CENVAT (2)	Change in Rate of Exchange (3)	Subsidy/Grant (4)					
1	Building @ 10%	10	168707214	248496	0	0	0	248496	0	16895570	152060140	
2	Furnitures & Fittings @ 10%	10	16158160	0	0	0	0	0	0	1615816	14542344	
3	Plant & Machinery @ 15%	15	47152565	548520	0	0	0	548520	380000	7088824	40232261	
4	Plant & Machinery @ 40%	40	2779321	1002487	0	0	0	1002487	0	1407540	2374268	

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 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
1	Select		

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)]

S.No.	Description	Amount
1		

(b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):

S.No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	PROVIDENT	124296	15/05/2018	124269	15/06/2018
2	PROVIDENT	121495	15/06/2018	121495	19/06/2018
3	PROVIDENT	124034	15/07/2018	124034	09/07/2018
4	PROVIDENT	120241	15/08/2018	120241	23/08/2018
5	PROVIDENT	120652	15/09/2018	120652	11/10/2018
6	PROVIDENT	117901	15/10/2018	117901	29/10/2018
7	PROVIDENT	117869	15/11/2018	117869	10/05/2019
8	PROVIDENT	127746	15/12/2018	127746	25/05/2019
9	PROVIDENT	127589	15/01/2019	127589	10/06/2019
10	PROVIDENT	125178	15/02/2019	125178	13/05/2019
11	PROVIDENT	124070	15/03/2019	124070	14/05/2019
12	PROVIDENT	121016	15/04/2019	121016	15/05/2019

PART B

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

S.No.	Particulars	Amount
1		

Personal expenditure

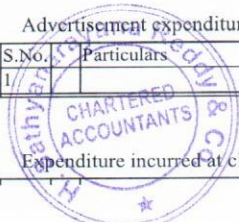
S.No.	Particulars	Amount
1		

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

S.No.	Particulars	Amount
1		

Expenditure incurred at clubs being entrance fees and subscriptions

S.No.	Particulars	Amount
1		



S.No.	Particulars	Amount
1		

Expenditure incurred at clubs being cost for club services and facilities used.

S.No.	Particulars	Amount
1		

Expenditure by way of penalty or fine for violation of any law for the time being force

S.No.	Particulars	Amount
1		

Expenditure by way of any other penalty or fine not covered above

S.No.	Particulars	Amount
1		

Expenditure incurred for any purpose which is an offence or which is prohibited by law

S.No.	Particulars	Amount
1		

(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:

S.No.	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
1									

(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)

S.No.	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
1										

(ii) as payment referred to in sub-clause (ia)

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

S.No.	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
1									

(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.

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer, 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
1											

(iii) as payment referred to in sub-clause (ib)

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

S.No.	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
1									

(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.

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer, 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
1											

(iv) fringe benefit tax under sub-clause (ic)

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

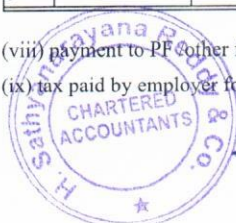
(vi) royalty, license fee, service fee etc. under sub-clause (iib)

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

S.No.	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
1								

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

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



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(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;

S.No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
1	Select	Select				

(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

YES

were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:

S.No.	Date Of Payment	Nature Of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available
1					

(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 YES and gains

of business or profession under section 40A(3A);

S.No.	Date Of Payment	Nature Of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available
1					

(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;

S.No.	Nature Of Liability	Amount
1		

(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;

S.No.	Particulars	Amount
1		

(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.

23 Particulars of any payment made to persons specified under section 40A(2)(b).

S.No.	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)
1					

24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

S.No.	Section	Description	Amount
1	Select		

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

S.No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
1			Select		

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:-

(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

(a) paid during the previous year;

S.No.	Section	Nature of liability	Amount
1			

(b) not paid during the previous year;

S.No.	Section	Nature of liability	Amount
1			

(B) was incurred in the previous year and was

(a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

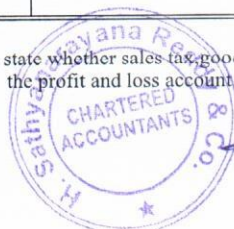
S.No.	Section	Nature of liability	Amount
1			

(b) not paid on or before the aforesaid date.

S.No.	Section	Nature of liability	Amount
1			

(state whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account.)

NO



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27 (a) Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) 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/Input Tax Credit(ITC) in accounts. NO

CENVAT/ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance		
Credit Availed		
Credit Utilized		
Closing /outstanding Balance		

(b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

S.No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
1	Select			Select

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), Select

if yes, please furnish the details of the same

S.No.	Name of the person from which shares received	PAN of the person, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
1							

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) Select

if yes, please furnish the details of the same

S.No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares issued	Amount of consideration received	Fair Market value of the shares
1					

A(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56? NO

(b) If yes, please furnish the following details:

S.No.	Nature of income	Amount
1		

B(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56? (Yes/No) NO

(b) If yes, please furnish the following details:

S.No.	Nature of income	Amount (in Rs.)
1		

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

S.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
1						Select						

A(a) Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year. NO

(b) If yes, please furnish the following details

S.No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
1	Select		Select	Select		

B(a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B NO

(b) If yes, please furnish the following details

S.No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.		Details of interest forward as per sub-section (4) of section 94B:
				Assessment Year	Amount (in Rs.)	Assessment Year
1				Select		Select



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Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is kept in abeyance till 31st March, 2020) **NO**

(b) If yes, please furnish the following details

S.No.	Nature of the impermissible avoidance arrangement	Amount (in Rs.) of tax benefit arising, in aggregate, to all the arrangements
1	Select	

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 depositor	Amount of loan or deposit taken or accepted	Whether the loan/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					Select		Select	Select

(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.
1					Select	Select

(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.)

b(a)

Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt	Date Of
1						

b(b)

Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an 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 receipt
1				

b(c)

Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

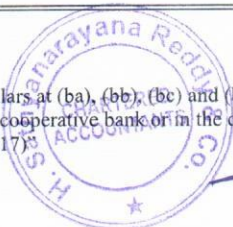
S.No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Nature of transaction	Amount of Payment	Date Of
1						

b(d)

Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, 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 Payment
1				

(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)



(c)

Particulars of each repayment of loan or deposit or any specified advance 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 repaid by an account payee cheque or an account payee bank draft.
1						Select	Select

(d)

Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account 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 repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
1				

(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 repayment 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
1				

(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 the extent available

S.No.	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed (give reference to relevant order)		Remarks
				Amount	Order U/S & Date	
1	2016-17	Unabsorbed depreciation	25299641	25299641	31/12/2018	Nil
2	2017-18	Unabsorbed depreciation	30483948	30483948	14/02/2019	Nil

(b) Whether a change in share holding 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. **NO**

(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 of the same.

(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.

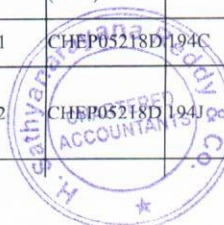
(e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. **NO**
If yes, please furnish the details of speculation loss if any incurred during the previous year.

33 Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). **NO**

S.No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
1	Select	

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**

S.No.	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	CHEP05218D194C	194C	Payments to contractors	6661451	6661451	6661451	139107	0	0	0
2	CHEP05218D194J	194J	Fees for professional or technical services	5185180	5185180	5185180	518518	0	0	0



3	CHEP05218D	192	Salary	35707661	35707661	35707661	2363243	0	0	0
4	CHEP05218D	194A	Interest other than Interest on securities	546000	546000	546000	54600	0	0	0

(b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. **YES**

If yes, please furnish the details:

S.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 details/transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported.
1	CHEP05218D	24Q	31/07/2018	15/06/2019	Y	
2	CHEP05218D	24Q	31/10/2018	15/06/2019	Y	
3	CHEP05218D	24Q	31/01/2019	15/06/2019	Y	
4	CHEP05218D	24Q	30/06/2019	15/06/2019	Y	
5	CHEP05218D	26Q	31/07/2018	15/06/2019	Y	
6	CHEP05218D	26Q	31/10/2018	15/06/2019	Y	
7	CHEP05218D	26Q	31/01/2019	15/06/2019	Y	
8	CHEP05218D	26Q	31/05/2019	15/06/2019	Y	

(c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). **YES**

If yes, please furnish:

S.No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.	
			Amount	Date of payment
1	CHEP05218D	6063	6063	07/06/2018
2	CHEP05218D	3032	3032	07/06/2018
3	CHEP05218D	2780	2780	01/09/2018
4	CHEP05218D	2771	2771	29/09/2018
5	CHEP05218D	2780	2780	01/11/2018
6	CHEP05218D	8240	8240	31/01/2019
7	CHEP05218D	5493	5493	31/01/2019
8	CHEP05218D	4911	4911	31/01/2019
9	CHEP05218D	19876	19876	13/05/2019
10	CHEP05218D	450	450	29/06/2018
11	CHEP05218D	2004	2004	01/09/2018
12	CHEP05218D	3494	3494	29/09/2018
13	CHEP05218D	256	256	01/11/2018
14	CHEP05218D	350	350	31/01/2019
15	CHEP05218D	4050	4050	13/05/2019

35 (a) In the case of a trading concern, give quantitative details of principal items of goods traded;

S.No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1		Select					

(b) In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

(A) Raw materials:

S.No.	Item Name	Unit	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
1		Select								

(B) Finished products :

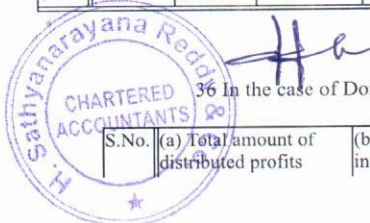
S.No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1		Select						

(C) By-products

S.No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1		Select						

36 In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms :-

S.No.	(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	(e) Date of Payment with Amounts
-------	---	--	---	----------------------------	----------------------------------



				Amount	Dates of payment
1					

A(a) Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2. **NO**

(b) If yes, please furnish the following details:-

S.No.	Amount received (in Rs.)	Date of receipt
1		

37

Whether any cost audit was carried out ?

NA

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 ?

NA

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. ?

NA

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:

Serial Number	Particulars	Previous Year			Preceding previous Year		
				(%)			(%)
(a)	Total turnover of the assessee		233804703			221618687	
(b)	Gross profit / Turnover			(%)			(%)
(c)	Net profit / Turnover	10727096	233804703	(%)4.59	3615931	221618687	(%)1.63
(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.

S.No	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
1	Select	SelectSelect	Select			

42 (a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? **NO**

(b) If yes, please furnish

S.No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported.	If not, please furnish list of the details/transactions which are not reported.
1		Select			Select	



Ha

(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 **NO**

(b) if yes, please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report
Select			

c) If Not due , please enter expected date of furnishing the report

44 Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is kept in abeyance till 31st March, 2020)

S.No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
1						

Name	H SATHYANARAYANA REDDY		
Membership Number	020013	<i>H. Reddy</i>	
FRN (Firm Registration Number)	005644S		
Address	D.NO.3-6-136/5,St.No.17 Hyderabad	Himyat Nagar TELANGANA	
Place	HYDERABAD		
Date	29/10/2019		



Annexure

Sl No.	Date of Purchase	Date put to Use	Purchase Value	CENVAT	Change in Rate of Exchange	Subsidy/Grant	Total Value of Purchases
1	2018-06-26	2018-06-26	70788	0	0	0	70788
2	2018-04-07	2018-04-07	99828	0	0	0	99828
3	2018-04-07	2018-04-07	77880	0	0	0	77880
4	2018-07-05	2018-07-05	1732	0	0	0	1732
5	2018-08-16	2018-08-16	131600	0	0	0	131600
6	2018-09-29	2018-09-29	68000	0	0	0	68000
7	2018-09-29	2018-09-29	69300	0	0	0	69300
8	2018-09-29	2018-09-29	83840	0	0	0	83840
9	2018-09-29	2018-09-29	122100	0	0	0	122100
10	2018-10-03	2018-10-03	1834	0	0	0	1834
11	2018-10-03	2018-10-03	1487	0	0	0	1487
12	2018-10-10	2018-10-10	68800	0	0	0	68800
13	2018-10-10	2018-10-10	1505	0	0	0	1505
14	2019-01-28	2019-01-28	15002	0	0	0	15002
15	2019-01-28	2019-01-28	146762	0	0	0	146762
16	2019-01-28	2019-01-28	84005	0	0	0	84005
17	2019-01-28	2019-01-28	80763	0	0	0	80763
18	2019-01-31	2019-01-31	39568	0	0	0	39568
19	2019-02-14	2019-02-14	68709	0	0	0	68709
20	2019-02-14	2019-02-14	17480	0	0	0	17480
21	2018-09-30	2018-09-30	424000	0	0	0	424000
22	2018-10-04	2018-10-04	124520	0	0	0	124520
Sl No.	Date of Sale		Amount				
1	2018-12-17		380000				



H. Reddy