



# **PRATHYUSHA ENGINEERING COLLEGE**

## **6- Governance, Leadership and Management**

### **6.4 Financial Management and Resource Mobilization.**

# **AUDITED STATEMENTS OF ACCOUNTS**

**2019-20**

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

Income & Expenditure A/c for the year ended Dt-31.03.2020

	SCH	As at March 31, 2020	As at March 31, 2019	PARTICULARS	SCH	As at March 31, 2020	As at March 31, 2019
To	15	21,490,862	26,265,429	College Transportation Charges	13	227,146,663	215,739,631
To	16	27,052,523	23,433,429	Hostel & Kitchen	14	5,687,555	5,879,056
To	17	73,643,649	84,906,759	Other Employees Cost			
To	18	7,290,404	4,534,386	Finance Cost			
To	19	48,237,390	44,743,838	Administrative & General Office Expenses			
To	7	26,729,677	27,007,750	Depreciation			
To		28,389,713	10,727,096	Excess Of Income Over Expenditure			
		<b>Total</b>	<b>221,618,687</b>			<b>232,834,218</b>	<b>221,618,687</b>

For PRATHYUSHA EDUCATIONAL TRUST

**P RAJA RAO**  
Managing Trustee

Place : Chennai  
Date : 30.12.2020



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-19, 12th Cross Street  
Indira Nagar, Chennai-600020

**Statement Of Tax Computation For the year Ending 31-03-2020**

Particulars		Amount
Net Profit for the F.Y.2019-20		28,389,713
Disallowances:		
TDS Non Deduction (To the extent of 30% Disallowed)	1577544.00	
Building Tax Not Paid	983834.00	2,597,363
Professional Tax Not Paid	35985.00	
Net Profit as per Income Tax		30,987,076
Carry Forward Loss and Set Off:		
Carry Forward Depreciation Loss F.Y 2015-16	(41,659,899)	
Less: Business Profit for F.Y.2015-16	12,744,327	
Less: Business Profit for F.Y.2017-18	3,615,931	
Less: Business Profit for F.Y.2018-19	10,727,096	
	<b>(14,572,545)</b>	
Carry Forward Depreciation Loss F.Y 2016-17	(37,393,304)	
Less: Business Profit for F.Y.2016-17	6,909,356	
	<b>(30,483,948)</b>	<b>(45,056,493)</b>
Taxable Value		<u>Nil</u>
Tax Liability		Nil
Less: TDS Receivable		(56,601)
Less: TCS Receivable		(33,250)
Refund Due		<u>89,851</u>

For PRATHYUSHA EDUCATIONAL TRUST

*PRAJA RAO*  
**P RAJA RAO**  
Managing Trustee



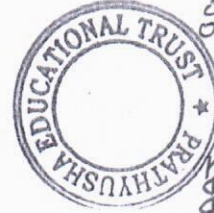
**PRATHYUSHA EDUCATIONAL TRUST**  
3rd Floor, Old No-8, New No-19, 12th Cross Street  
Indira Nagar, Chennai-600020  
Balance Sheet as on Dt-31.03.2020

CAPITAL FUND & LIABILITIES	SCH	As at March 31, 2020	As at March 31, 2019	ASSETS	SCH	As at March 31, 2020	As at March 31, 2019
Corpus Fund	1	9,486,000	9,486,000	Fixed Assets	7	213,161,253	228,553,054
Reserves & Surplus	2	112,478,679	84,088,966	Capital Work in Progress			
Current Liabilities				Current Assets			
- Loan Funds	3	89,026,961	113,157,184	- Deposits	8	1,217,277	1,146,411
- Sundry Creditors	4	12,913,339	17,159,451	- Capital Advances	9	-	2,463,365
- Other Liabilities	5	1,520,685	4,308,685	- Loans & Advances	10	342,000	441,896
- Provisions	6	20,532,404	21,156,091	- Cash & Bank balances	11	2,361,951	468,967
				- Other Current Assets	12(a)	6,065,764	7,672,860
				- Other Current Assets	12(b)	22,809,822	8,609,822
<b>Total</b>		<b>245,958,068</b>	<b>249,356,377</b>	<b>Total</b>		<b>245,958,068</b>	<b>249,356,377</b>

For PRATHYUSHA EDUCATIONAL TRUST

*PRAJA RAO*  
Managing Trustee

Place : Chennai  
Date : 30.12.2020



UDIN-2102001388888 9958

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

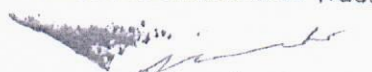
Membership No: 020013

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

Schedule forming part of Balance Sheet as on Dt- 31st March 2020

PARTICULARS	As at March 31, 2020	As at March 31, 2019
<b>NOTE NO - 1</b> <b>CORPUS FUND</b>		
Opening Balance	9,486,000	9,486,000
<b>TOTAL</b>	<b>9,486,000</b>	<b>9,486,000</b>
<b>NOTE NO - 2</b> <b>SURPLUS</b>		
Opening Balance	84,088,966	73,361,870
Add : Net Excess /(Shortfall) of Income For the Year	28,389,713	10,727,096
<b>TOTAL</b>	<b>112,478,679</b>	<b>84,088,966</b>
<b>NOTE NO - 3</b> <b>Loans (Liability)</b>		
<b>Secured Loans</b>		
Sundaram Finance Ltd - J019900567(2)	-	-
Sundaram Finance Ltd - J019900565(3)	-	-
Sundaram Finance Ltd - J019900562(4)	-	-
Sundaram Finance Ltd - L019900382(5)	-	466,100
Sundaram Finance Ltd - L019900570(5)	-	3,011,208
8. Sundaram Finance Ltd(New Ford Edevour)	2,473,698	-
9. Sundaram Finance Ltd(New Jazz)	659,143	-
Bank Oyer Draft	20,325,219	21,078,262
Unsecured Loans	65,568,901	88,601,614
<b>TOTAL</b>	<b>89,026,961</b>	<b>113,157,184</b>
<b>NOTE NO - 4</b> <b>Sundry Creditors</b>	12,913,339	17,159,451
<b>TOTAL</b>	<b>12,913,339</b>	<b>17,159,451</b>
<b>NOTE NO - 5</b> <b>Other Liabilities</b>		
Caution Deposit(Fixed Deposit)	1,184,685	3,890,685
Audit Fee Payble	100,000	300,000
Professional Consultancy Charges	236,000	118,000
<b>TOTAL</b>	<b>1,520,685</b>	<b>4,308,685</b>
<b>NOTE NO - 6</b> <b>Provisions</b>	7,103,580	17,244,371
Professional Tax Payble	1,055,271	1,019,286
Building Tax payable	983,834	-
Excess DD Collection	778,458	757,108
Duties & Taxes/Tds Payable	1,567,312	432,068
Rent Payable (Guest house)	94,492	70,869
Sundaram Finance Ltd - Interest Payable	411,729	-
R & D{AICTE Fund Received}2019-20	6,211,822	-
R & D{PMKVY Fund Received}2019-21	1,067,250	-
Staff Reimbursement Teaching	215,678	-
EPF Payable	1,042,978	1,632,389
<b>TOTAL</b>	<b>20,532,404</b>	<b>21,156,091</b>

For Prathyusha Educational Trust

  
Managing Trustee





NOTE NO. - 7

PARTICULARS	WDV AS AT 31.03.2019		ADDITIONS		DELETIONS	TOTAL	RATE	DEPRECIATION		TOTAL	WDV AS AT 31.03.2020
			BEF SEP'19	AFT SEP'19				BEF SEP'19	AFT SEP'19		
<b>BLOCK I</b>											
Land & Land Development	19,318,589	-	50,000	-	-	19,368,589	0%	-	-	-	19,368,589
<b>BLOCK II</b>											
Building	48,851,787	-	-	-	-	48,851,787	10%	4,885,179	-	4,885,179	43,966,608
Workshop	5,841,971	-	-	-	-	5,841,971	10%	584,197	-	584,197	5,257,774
EEE/ECE Building(Bio-Tech Buildings)	9,530,422	-	-	-	-	9,530,422	10%	953,042	-	953,042	8,577,380
Playground	4,141,014	-	-	-	-	4,141,014	10%	414,101	-	414,101	3,726,913
PG Block	4,369,694	-	-	-	-	4,369,694	10%	436,969	-	436,969	3,932,725
Main Building	280,758	-	-	-	-	280,758	10%	28,076	-	28,076	252,682
New Work Shop Multipurpose Hall	970,497	-	-	-	-	970,497	10%	97,050	-	97,050	873,447
Civil/Mechanical Block	30,612,322	-	-	-	-	30,612,322	10%	3,061,232	-	3,061,232	27,551,090
Hostel Block	950,371	-	-	-	-	950,371	10%	95,037	-	95,037	855,334
Temple Campus	731,353	-	-	-	-	731,353	10%	73,135	-	73,135	658,218
Kitchen	1,412,041	-	-	-	-	1,412,041	10%	141,204	-	141,204	1,270,837
In-House roads	1,388,477	-	-	-	-	1,388,477	10%	138,848	-	138,848	1,249,629
Coffee Day & Juice Shop	25,452	-	-	-	-	25,452	10%	-	-	-	25,452
Guest Room	-	-	-	-	-	-	-	-	-	-	-
Capital Work in Progress Capitalised	33,219,148	-	-	-	-	33,219,148	10%	3,321,915	-	3,321,915	29,897,233
Work In Progress	-	-	-	-	-	-	10%	-	-	-	-
<b>BLOCK III</b>											
Equipment( incl. office kitchen assets & mobile phones, Lab Equipments)	24,364,133	-	314,800	128,296	-	24,807,229	15%	3,701,840	-9,622	3,711,462	21,095,767
<b>Solar Power Plant</b>											
	-	-	4,926,730	-	-	4,926,730	40%	1,970,692	-	1,970,692	2,956,038
<b>BLOCK IV</b>											
Plant & Machinery	2,751,504	-	-	-	-	2,751,504	15%	412,726	-	412,726	2,338,778
<b>BLOCK V</b>											
Buses	9,262,792	-	-	-	-	9,262,792	15%	1,152,419	-	1,152,419	8,110,373
Vehicles	3,853,832	-	5,643,205	-	1,580,000	9,497,037	15%	1,424,556	-	1,424,556	8,072,481
<b>BLOCK VI</b>											
Electrical & Fittings	8,938,197	-	-	119,448	-	9,057,645	10%	895,820	5,972	899,792	8,157,853
CC TV	526,312	-	-	-	-	526,312	10%	52,631	-	52,631	473,681
TV	130,321	-	-	-	-	130,321	10%	13,032	-	13,032	117,289
(incl. erection charges)	-	-	-	-	-	-	-	-	-	-	-
<b>BLOCK VII</b>											
Computers	335,830	-	-	-	-	335,830	40%	134,332	-	134,332	201,498
<b>BLOCK VIII</b>											
Furniture & Fittings	4,542,344	-	-	-	-	4,542,344	10%	454,234	-	454,234	4,088,110
Air Conditioners	165,405	-	31,000	-	-	196,405	10%	19,641	-	19,641	176,764
<b>BLOCK IX</b>											
Library Books	2,038,488	-	489,505	1,214,892	-	3,742,885	40%	1,011,197	242,978	1,254,175	2,488,710
<b>TOTAL</b>	<b>228,553,054</b>	<b>228,553,054</b>	<b>11,455,240</b>	<b>1,462,636</b>	<b>1,580,000</b>	<b>239,890,930</b>		<b>26,471,105</b>	<b>258,572</b>	<b>26,729,677</b>	<b>213,161,253</b>

*Handwritten Signature*  
**S. Prathyusha Reddy**  
CHARTERED ACCOUNTANTS

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

Schedule forming part of Balance Sheet as on Dt- 31st March 2020

PARTICULARS	As at March 31, 2020	As at March 31, 2019
<b>NOTE NO - 8</b>		
Deposits		
Fixed Deposits(Gas, Electricity & Phone)	1,217,277	1,146,411
Other Deposits	-	-
<b>TOTAL</b>	<b>1,217,277</b>	<b>1,146,411</b>
<b>NOTE NO - 09</b>		
Capital Advances		
Advance for Capital Goods		2,463,365
<b>TOTAL</b>	<b>-</b>	<b>2,463,365</b>
<b>NOTE NO - 10</b>		
Loans And Advances		
Advances to Suppliers(Crs)	200,000	320,721
Staff Advance Teaching	142,000	-
Loans & Advances (Asset)	-	121,175
<b>TOTAL</b>	<b>342,000</b>	<b>441,896</b>
<b>NOTE NO -11</b>		
Cash and Bank Balances		
Cash in Hand	1,922	88,570
Bank Balance	2,360,029	380,397
<b>TOTAL</b>	<b>2,361,951</b>	<b>468,967</b>
<b>NOTE NO - 12(a)</b>		
Other Current Assets		
Fee Receivable	4,645,446	6,455,472
TDS Receivable	1,118,319	1,061,718
TCS Receivable	54,425	-
Prepaid Expenses	247,574	155,670
<b>TOTAL</b>	<b>6,065,764</b>	<b>7,672,860</b>
<b>NOTE NO - 12(b)</b>		
Other Current Assets		
Income Tax(AY 2010-11) amount paid towards Appeal		7,109,822
Income Tax(AY 2011-12) amount paid towards Appeal		500,000
Income Tax(AY 2012-13) amount paid towards Appeal		1,000,000
Income Tax Demand Paid towards Appeal	22,809,822	
<b>TOTAL</b>	<b>22,809,822</b>	<b>8,609,822</b>

For Prathyusha Educational Trust

  
Managing Trustee



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

Schedule forming part of Income & Expenditure For the Year Ended Dt- 31st March 2020

PARTICULARS	As at March 31, 2020	As at March 31, 2019
<b>NOTE NO - 13</b>		
<b>Gross Fee</b>		
Gross Fee Receipts	228,786,363	217,059,631
Less : Fee Consession	1,639,700	1,320,000
<b>TOTAL</b>	<b>227,146,663</b>	<b>215,739,631</b>
<b>NOTE NO - 14</b>		
<b>Other Incomes</b>		
Allumini Association	185,500	319,500
Breakfast & Lunch	2,870	35,005
Consortium Application (Receipt)	128,550	92,950
Exam Income	1,637,053	953,112
Fine Amount Received	84,834	88,690
Hostel Fees( Receipt)	49,460	83,375
Insurance Amount Received	262,500	410,789
Interest Received	3,167	159
Lab Breakage	755,984	1,014,509
Miscellaneous Income	2,235,527	1,192,742
Placement & Training Receipts	236,000	132,300
R & D{AICTE Fund Received}	-	881,000
R & D{PMKVY Fund Received}	-	524,783
Seminor & Symposium Receipt	-	150,142
Stationery Amount Received	98,630	-
Students Xerox Receipt	7,480	-
<b>TOTAL</b>	<b>5,687,555</b>	<b>5,879,056</b>
<b>NOTE NO - 15</b>		
<b>College Transport Charges</b>		
Diesel (Transport)	9,380,488	12,013,861
Insurance -Buses (Transport)	2,379,545	2,667,827
Pooja Expenditure	-	82,568
Rates & Taxes ( Transport )	1,312,322	1,454,645
Repairs & Maintenance (Transport)	2,487,083	2,674,358
Salary - Transport	5,434,924	6,659,570
Vehicle Parking Expenses	496,500	712,600
<b>TOTAL</b>	<b>21,490,862</b>	<b>26,265,429</b>
<b>NOTE NO - 16</b>		
<b>Hostel &amp; Kitchen</b>		
Fruits & Ice Cream	562,330	594,619
Gas Cylinders & Firewood	1,501,085	1,572,437
Kitchen Maintenance ( Mis.Exp)	665,256	661,948
Milk	1,957,963	1,726,960
Rice, Provision, Oil etc.	11,208,182	9,601,860
Salary (Kitchen)	4,536,804	4,473,188
Vegetables, Chicken, Eggs, Bakkery, Pickles etc.	6,620,903	4,802,417
<b>TOTAL</b>	<b>27,052,523</b>	<b>23,433,429</b>

For Prathyusha Educational Trust

Manjuna Trustice





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

Schedule forming part of Income & Expenditure For the Year Ended Dt- 31st March 2020

PARTICULARS	As at March 31, 2020	As at March 31, 2019
<b>NOTE NO - 17</b>		
<b>Other Employee Cost</b>		
Salary Teaching Staff	59,689,136	69,514,427
Salary Non Teaching Staff	5,571,483	5,966,322
Salary Campus	4,425,691	5,818,321
Staff Welfare	733,535	277,605
Spl Allowance to Staffs	56,350	5,000
Security Charges	1,736,426	1,660,052
EPF Contribution	1,431,028	1,665,032
<b>TOTAL</b>	<b>73,643,649</b>	<b>84,906,759</b>
<b>NOTE NO - 18</b>		
<b>Finance Costs</b>		
Bank Charges	128,808	134,922
Bank O/D Interest	2,867,493	2,874,925
Interest & Processing Charges	4,294,103	1,524,539
<b>TOTAL</b>	<b>7,290,404</b>	<b>4,534,386</b>
<b>NOTE NO - 19</b>		
<b>Administrative and General Office expenses</b>		
Consortium Fee	180,900	134,150
NAAC Expenses/NBA Expenses	890,507	-
Administrative Development Charges	4,696,718	3,710,000
Advertisements	1,240,255	4,967,016
AMC Charges	40,523	90,064
Anna University Affiliation & AICTE Fee	2,244,074	789,083
Audit Fee	100,000	344,200
Communication Expenses	1,883,776	2,219,514
Advocate Fee	1,048,730	-
Diesel (Genset)/Car	1,675,606	2,093,126
Electricity Charges	4,407,300	4,689,383
EPF Administration Charges	57,242	85,072
Function Expenses	588,551	875,488
General Expenses	1,574,649	466,981
Grants and Cash Awards	133,000	143,000
Honorariums	148,000	39,350
Insurance - Buildings & Others	331,780	361,310
Interest for Tds	271,373	113,049
Interest Kences	400,000	-
Lab Consumables	333,890	416,739
Membership & Subscription	229,350	90,270
Miscellaneous Expenses	157,526	28,537
Departmental Exp	90,350	171,613
Newspapers & Magazines	40,783	236,619


For Prathyusha Educational Trust

Managing Trustee



Placement & Training	767,517	4,221,252
Printing and Stationery	2,965,217	3,918,305
Professional Charges	1,063,040	96,075
Pooja Expenses	816,365	624,883
Rates & Taxes	1,431,785	521,017
R & D (AICTE)/R & D (PMKVY)	354,046	297,480
Rent Guest House	283,476	97,992
Repairs & Maintenance	3,928,735	3,264,342
Academic Scholarship	10,604,750	7,362,500
Exam Expenses	1,571,598	930,840
Seminars & Symposium	29,334	72,117
AU Sports Expenses	85,491	26,094
Sri Sivaramaya Academic Merit Scholarship	780,000	1,030,000
Students Instruments	419,888	97,003
Travelling Expenses-Others	371,265	119,374
<b>TOTAL</b>	<b>48,237,390</b>	<b>44,743,838</b>

For Prathyusha Educational Trust

  
Managing Trustee



PRATHYUSHA EDUCATIONAL TRUST

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

CHENNAI - 600 032

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Significant Accounting Policies and Notes to Accounts

A. Significant Accounting Policies

The financial statements are prepared under the historical cost convention, on 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.

3. Fixed Assets

a. Cost

- i. Fixed assets purchased are accounted on the basis of historical cost.
- ii. Fixed Assets Register is not maintained. However additions and deletions of fixed assets have been maintained separately for all financial years.

b. Depreciation

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

c. Profit or loss on sale of fixed assets

For Prathyusha Educational Trust  
  
Managing Trustee





- i. Profit or loss on sale of fixed assets have not been accounted in the books.

#### 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

For Prathyusha Educational Trust

  
Managing Trustee





## B. NOTES TO ACCOUNTS

### 1. Deposits & Receivables

All the deposits and receivables are recognized at their realizable value, which is subject to confirmations.


2. Professional Tax due and unpaid as on 31-03-2020 Rs.10,55,271/- and as on 31.3.2019 Rs.10,19,286/-
3. Building Tax due and unpaid as on 31-03-2020 is Rs.9,83,834/- .
4. Interest on Late Filing of TDS Returns amounting to Rs.3,10,830/- has not been provided in the books.

### 5. Cash & Bank Balance

- a. Cash balances are adopted as certified by the management.
  - b. Bank balances are recognized as per books & verified with the bank confirmations, which is subject to reconciliation with the bank statements.
6. The following Loan balances are subject to reconciliation and confirmations

S.No	Particulars	Amount in Rs as on 31.03.2020	Amount in Rs as on 31.03 2019
1.	KENCES	2,00,00,000	-
2.	Praveen Kumar Nagar	20,00,000	-
3.	Trust Worth Finelease Pvt Ltd.	20,00,000	-
4.	P. Venkata Ramesh	29,46,614	3,14,26,614

7. All Secured Loans are in agreement with the repayment schedules.

For Prathyusha Educational Trust  
  
Managing Trustee



## 8. Related Parties Transactions

- Loan transactions with related parties

S.No	Related Party	Amount in Rs as on 31.03.2020	Loan Taken	Loan Repayment	Amount in Rs as on 31.03.2019
1.	Prathyusha Global Trade Pvt Ltd	68,60,267	1,18,01,497	1,20,66,230	71,25,000
2.	P.Prathyusha	-	1,70,80,000	2,80,80,000	1,10,00,000

- Salary paid to CEO-P.Prathyusha amounts to Rs.78,33,176, of which only Rs.36,00,000 forms part of Payroll.
9. 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 not admitted. Therefore, the management of the trust has presently made fresh application seeking exemption benefit U/s 12AA which is pending for approval. On the above scenario, for the financial year ended 31.03.2020, the accounts of the trust has been prepared on the status of 'Association of Persons' without claiming the benefit of sec 12AA.

For Prathyusha Educational Trust

  
Managing Trustee





10. Contingent liability


Particulars of Demand	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	
<b>Total</b>	<b>2,10,76,226</b>	<b>4,75,41,350</b>	
Less: Payments as on 29 <sup>th</sup> December 2020	(74,85,660)	(1,40,01,541)	(41,55,067)
<b>Balance</b>	<b>1,35,90,566</b>	<b>3,35,39,809</b>	<b>24,71,363</b>

The demand amount paid as per 26AS is Rs.2,56,42,268/- whereas as per books it is Rs.2,28,09,822/- .The differential amount of Rs.28,32,446/- is subject to reconciliation between

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 A.Y 2010-11 and 2011-12 are being paid now in installments, no provision for the tax has been made in the books.

11 . 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: 30.12.2020



H Sathyanarayana Reddy & Co  
Chartered Accountants



  
H. Sathyanarayana Reddy  
Partner  
Membership No: 020013

## Instructions

General Instructions:	
1.	All amounts are in Indian Rupee.
2.	A calendar is provided for selecting the date field (format DD/MM/YYYY).
3.	All greyed out fields are either auto-filled or non-editable.
4.	Attachments to the form should be in pdf format only. The same can be attached at the time of upload.
5.	In Forms wherever information is captured in tables
a)	Adding new Row: Click on ADD button, fill in the data.
b)	Deleting Row: Select the row to delete from the list and click DELETE button.
6.	Please enter only the value wherever the information is needed in percentage.
7.	Please verify the Form, accompanying attachments/documents before you submit.
8.	Guidance on Import CSV option provided in Clause 18
9.	Preview option is browser based and it will help to view/print the Form. Set one of the below suggested browsers as default browser for the same.
i.	Google Chrome
ii.	Mozilla Firefox
iii.	Internet Explorer 9.0 and above

## Notes

1.	This Form is applicable to persons specified in Sec 44AB carrying on business or profession, other than those who are required by or under any other law to get their accounts audited.
2.	While uploading the XML this report has to be digitally signed by a person eligible to sign the report as per the provisions of section 44AB of the Income-tax Act, 1961.
3.	The person, who signs this audit report, shall indicate reference of his membership number/certificate of practice number/authority under which he is entitled to sign this report.

## FORM 3CB

<b>FORM 3CB</b>	
[See rule 6 G(1)(b)]	
<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</b>	

1. \* I have examined the balance sheet as on 31st March \*2020 , and the \* Profit and loss account for the period beginning from \*01/04/2019 to ending on \*31/03/2020 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-Thiruvallur Road,Aranvayal Kuppam Village,Aranvayal Post,Thiruvallur 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 non creation of provision for Interest Payable on Late Filing of TDS Returns. 2.Attention is invited to Note.No.6 to the Financial Statements regarding the unsecured loans which are subject to confirmation. 3.Attention is invited to Note.No.9 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'. 4.Attention is invited to Note.No.10 to the Financial Statements regarding Contingent Liability of Income Tax Demand. (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, 2020 ; 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:



*Hm*



12/31/2020



Form 3CB3CD

S.No.	Qualification Type
1	Select

Name *	REDDY H SATHYANARAYANA		
Membership Number*	020013		
FRN (Firm Registration Number)	0005644S		
Address*	D.NO.3-6-136/5,St.No.17	Himayat Nagar	
	Hyderabad	TELANGANA	500029
Place*	Hyderabad		
Date*	30/12/2020		

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
		CHENNAI
		12TH CROSS STREET, INDIRA NAGAR TAMILNADU
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 *	AOP/BOI
6	Previous year from*	to 01/04/2019 31/03/2020
7	Assessment year *	2020-21
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	
8(a)	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB	Select

Section under which option exercised Select

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? YES

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. NO

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	CASH BOOK	Poonamallee-Thiruvalluor Road, Aranvayal Kuppam Village	Aranvayal Post	Thiruvallur	TAMILNADU	602025
2	BANK BOOK	Poonamallee-Thiruvalluor Road, Aranvayal Kuppam Village	Aranvayal Post	Thiruvallur	TAMILNADU	602025

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

Same as 11(b) above true

S.No.	Books examined
1	CASH BOOK
2	BANK BOOK

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. **NO**

- 12 Chapter XII-G, First Schedule or any other relevant section.)

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**  
 (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  
 (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			



*Hm*

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 property	Address of Property				Consideration received or accrued	Value adopted or assessed or assessable
		Address Line 1	Address Line 2	City or Town or District	State Pincode		
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	Adjustment made to the written down value under section 115BAA (for assessment year 2020-21 only)	Adjusted written down value(A)	Additions				Total Value of Purchases (B) (1+2+3+4)	Deductions (C)	Depreciation Allowable (D)
						Purchase Value (1)	Adjustments on Account of					
							CENVAT (2)	Change in Rate of Exchange (3)	Subsidy/Grant (4)			
1	Furnitures & Fittings @ 10%	10	14542344		14542344	0	0	0	0	0	0	1454234
2	Plant & Machinery @ 15%	15	40232261		40232261	6086301	0	0	0	6086301	1580000	6701163
3	Plant & Machinery @ 40%	40	0		0	4926730	0	0	0	4926730	0	1970692
4	Building @ 40%	40	2374318		2374318	1704397	0	0	0	1704397	0	1388507
5	Building @ 10%	10	152060090		152060090	150448	0	0	0	150448	0	15215081



*Hm*

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	115459	15/05/2019	115459	11/06/2019
2	PROVIDENT	115916	15/06/2019	115916	18/06/2019
3	PROVIDENT	111559	15/07/2019	111559	25/07/2019
4	PROVIDENT	114260	15/08/2019	114260	16/08/2019
5	PROVIDENT	114260	15/09/2019	114260	14/02/2020
6	PROVIDENT	112311	15/10/2019	112311	15/02/2020
7	PROVIDENT	116874	15/11/2019	116874	09/03/2020
8	PROVIDENT	114591	15/12/2019	114591	09/03/2020
9	PROVIDENT	116063	15/01/2020	116063	22/09/2020
10	PROVIDENT	115294	15/02/2020	115294	22/09/2020
11	PROVIDENT	114363	15/03/2020	114363	24/09/2020
12	PROVIDENT	112861	15/04/2020	112861	25/09/2020

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		

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 other penalty or fine not covered above

S.No.	Particulars	Amount
1		



*Handwritten signature*

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	12/12/2019	125000	194C	Collegedunia Web Pvt Ltd	AAFCC5173J	418-419 4th floor AIHPSignature Tower	Udyog Vihar Phase IV	Gurugram	122015
2	07/05/2019	130231	194C	Star Force Management Services	ACBFS7581B	#7/10 2nd floor	Narasingapuram Extension Guindy	Chennai	600032
3	13/09/2019	25000	194J	Advocate S.Kumara Devan	AHCPK2310G	#233/126 2nd Floor Vision Centre	Prakasam Salai(Broadway)	Chennai	600108
4	30/01/2020	50000	194J	Advocate S.Kumara Devan	AHCPK2310G	#233/126 2nd Floor Vision Centre	Prakasam Salai(Broadway)	Chennai	600108
5	18/07/2019	986230	194J	Prathyusha Global Trade Pvt Ltd	AAECP0800C	Prathyusha House Gangulavari Street	Near Laxmi Talkies	Vishakapatnam	530001
6	31/03/2020	100000	194J	H.Satyanarayana Reddy & Co	AAFFH8051H	D.No 3-6-136/5 Street no 17	Himayat Nagar	Hyderabad	500029
7	20/02/2020	200000	194A	Kences	AAACB7371C	Kences Towers 8th Floor	No.1 Ramakrishna Street T.Nagar	Chennai	600017
8	24/03/2020	200000	194A	Kences	AAACB7371C	Kences Towers 8th Floor	No.1 Ramakrishna Street T.Nagar	Chennai	600017

(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											

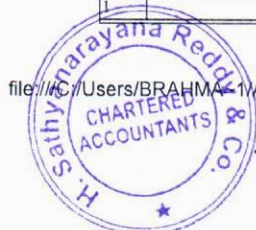
(iv) fringe benefit tax under sub-clause (ic)

(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 /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;

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

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

YES

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 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	P Prathyusha	BIFPP9629A	Relative of Trustee	Salary	7833176

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 preceeding 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	43Ba	TDS	1580067

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



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S.No.	Section	Nature of liability	Amount
1	43Ba	Building Tax	983834
2	43Ba	Professional Tax	35985

(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

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)(viii), 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)(viii b) 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
---	--------	--------	--------

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 **Select**  
 B(a) (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 expenditure brought forward as per sub-section (4) of section 94B.	
				Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)
1				Select		Select	

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, 2021) **NO**  
 C(a) (b) If yes, please furnish the following details

S.No.	Nature of the impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
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

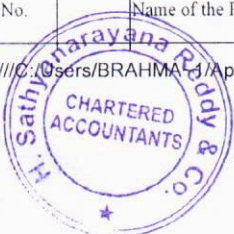
S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
1						

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 Payment
1						



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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 (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA (To be filled in for assessment year 2020-21 only)	Amount as assessed (give reference to relevant order)		Remarks
						Amount	Order U/S & Date	
1	2016-17	Unabsorbed depreciation	14572545			14572545	31/12/2018	Nil
2	2017-18	Unabsorbed depreciation	30483948			30483948	14/02/2019	Nil

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.

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.



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	CHEP05218D	192	Salary	51141438	17497070	17497070	1949298	0	0	0
2	CHEP05218D	194A	Interest other than Interest on securities	4042040	4042040	200000	20000	0	0	0
3	CHEP05218D	194C	Payments to contractors	4165501	4165501	3910270	78205	0	0	0
4	CHEP05218D	194J	Fees for professional or technical services	3929200	3929200	2649970	264997	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	31/07/2019	06/11/2020	Y	
2	CHEP05218D	24Q	31/10/2019	06/11/2020	Y	
3	CHEP05218D	24Q	31/01/2020	06/11/2020	Y	
4	CHEP05218D	24Q	31/07/2020	06/11/2020	Y	
5	CHEP05218D	26Q	31/07/2019	06/11/2020	Y	
6	CHEP05218D	26Q	31/10/2019	06/11/2020	Y	
7	CHEP05218D	26Q	31/01/2020	06/11/2020	Y	
8	CHEP05218D	26Q	31/07/2020	06/11/2020	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	2391	2391	13/05/2019
2	CHEP05218D	2316	2316	18/06/2019
3	CHEP05218D	6948	6948	21/08/2019
4	CHEP05218D	4632	4632	21/08/2019
5	CHEP05218D	30108	30108	23/09/2020
6	CHEP05218D	27792	27792	23/09/2020
7	CHEP05218D	25476	25476	23/09/2020
8	CHEP05218D	23160	23160	23/09/2020
9	CHEP05218D	28890	28890	24/09/2020
10	CHEP05218D	25680	25680	24/09/2020
11	CHEP05218D	23401	23401	24/09/2020
12	CHEP05218D	30	30	13/05/2019
13	CHEP05218D	30	30	18/06/2019
14	CHEP05218D	90	90	21/08/2019
15	CHEP05218D	60	60	21/08/2019

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						



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(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		227146663			221618687	
(b)	Gross profit / Turnover			(%)			(%)
(c)	Net profit / Turnover	28389713	227146663	(%)12.50	10727096	221618687	(%)4.84
(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)



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	Select	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	

43 (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, 2021)

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		
FRN (Firm Registration Number)	0005644S		
Address	D.NO.3-6-136/5,St.No.17	Himayat Nagar	
Place	Hyderabad	TELANGANA	500029
Date	30/12/2020		

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	2019-06-06	2019-06-06	40850	0	0	0	40850
2	2019-08-16	2019-08-16	273950	0	0	0	273950
3	2019-07-04	2019-07-04	1164899	0	0	0	1164899
4	2019-08-13	2019-08-13	4478306	0	0	0	4478306
5	2019-11-09	2019-11-09	128296	0	0	0	128296
6	2019-11-14	2019-11-14	21240	0	0	0	21240



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12/31/2020

Form 3CB3CD

7	2019-12-31	2019-12-31	84308	0	0	0	84308
8	2020-03-12	2020-03-12	13900	0	0	0	13900
9	2019-05-03	2019-05-03	31000	0	0	0	31000
10	2019-05-15	2019-05-15	1354	0	0	0	1354
11	2019-05-18	2019-05-18	7614	0	0	0	7614
12	2019-06-11	2019-06-11	37245	0	0	0	37245
13	2019-08-16	2019-08-16	443292	0	0	0	443292
14	2020-01-23	2020-01-23	325255	0	0	0	325255
15	2020-01-27	2020-01-27	89212	0	0	0	89212
16	2020-01-30	2020-01-30	15069	0	0	0	15069
17	2020-02-17	2020-02-17	74332	0	0	0	74332
18	2020-03-05	2020-03-05	1428	0	0	0	1428
19	2020-03-07	2020-03-07	709596	0	0	0	709596
20	2019-05-06	2019-05-06	4926730	0	0	0	4926730

Sl No.	Date of Sale	Amount
1	2019-05-04	525000
2	2019-06-10	250000
3	2019-12-28	260000
4	2019-12-30	40000
5	2020-01-13	70000
6	2020-01-20	435000



*Hm*