

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]

(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year  
2022-23

AN	AAMTS2573E		
Name	SANDHYA SHAMBHU EDUCATIONAL TRUST		
Address	112 FIRST FLOOR , ASHIANA TRADE CENTRE ADITYAPUR , Adityapur S.O , Adityapur , WEST SINGHBHUM , 35-Jharkhand , 91-India , 831013		
Status	AOP/BOI	Form Number	ITR-7
Filed u/s	139(1) - Return filed on or before due date	e-Filing Acknowledgement Number	747746331251022

Current Year business loss, if any	1	0
Total Income		0
Book Profit under MAT, where applicable	2	0
Adjusted Total Income under AMT, where applicable	3	0
Net tax payable	4	0
Interest and Fee Payable	5	0
Total tax, interest and Fee payable	6	0
Taxes Paid	7	2,24,835
(+)Tax Payable /(-)Refundable (6-7)	8	(-) 2,24,840
Accreted Income as per section 115TD	9	0
Additional Tax payable u/s 115TD	10	0
Interest payable u/s 115TE	11	0
Additional Tax and interest payable	12	0
Tax and interest paid	13	0
(+)Tax Payable /(-)Refundable (17-18)	14	0

This return has been digitally signed by SUKHDEO MAHATO in the capacity of Principal Officer having PAN AHTPM2433R from IP address 76.180.17 on 25-Oct-2022

ESC SI. No. & Issuer 3506962 & 21141531CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

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Barcode/QR Code



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**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

**SANDHYA SHAMBHU EDUCATIONAL TRUST**  
**JAMSHEDPUR-831013**

12A Regd.NO.- URN AAMTS2573E/04(269/2017-18)/18-19/T-553  
PAN - AAMTS2573E  
FINANCIAL YEAR - 2022-23  
ASSESSMENT YEAR- 2023-24

<u>COMPUTATION OF INCOME :</u>		<u>AMOUNT (Rs.)</u>
Income as per Income Expenditure A/c	4,24,20,018	4,24,20,018
		<b>4,24,20,018</b>
<b><u>Application of Fund</u></b>		
Total Expenditure	3,09,51,427	
Less: Depreciation	30,86,089	
	2,78,65,338	
Add: Capital Expenditure	39,88,327	
<b>Total Application</b>		<b>3,18,53,665</b>
<b>Total Surplus</b>		<b>1,05,66,353</b>
Less: Set apart fund (15% of Rs. 4,24,,20,018)		63,63,003
Balance Set Apart		42,03,351
Less: Set Apart fund for Building Construction for next 5 years		43,00,000
Additional provision of Set apart Fund		96,649
Tax on Above		-
Less TDS 2021-22		2,24,833
Refundable :		<b>2,24,833</b>





# R. Gopal & Associates

**FORM 10B**  
(See rule 17B)

**Audit Report under section 12A(b) of the Income-tax Act, 1961 in the case of  
charitable or religious trusts or institutions.**

We have examined the Balance Sheet of SANDHYA SHAMBHU EDUCATIONAL TRUST, JAMSHEDPUR as at 31<sup>st</sup> March, 2022 and the Income & Expenditure Account for the year ended on that date which is in agreement with the books of accounts maintained by the said trust or institution.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of accounts have been kept by the above named Trust / Institution visited by us so far as appears from our examination of the books, and proper return adequate for the purposes of audit have been received from trust or institution, subject to comments given below:

In our opinion and to the best of our information, and according to information given to us, the said accounts subject to and read with aforesaid comments give a true and fair view: -

- (i) In the case of the Balance Sheet, of the state of affairs of the above named Trust / Institution as at 31<sup>st</sup> March 2022, and
- (ii) In the case of Income & Expenditure Account, of the excess of Income over Expenditure of its accounting year ending on 31<sup>st</sup> March 2022.

FOR R. GOPAL & ASSOCIATES  
CHARTERED ACCOUNTANTS



Place : Jamshedpur  
Date : 30.09.2022

(CA. Ajay Kumar)  
Partner

M. No. - 081480

F. R. No. - 000846C

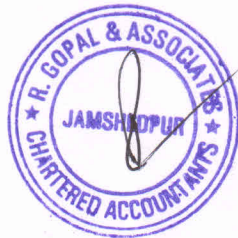
UDIN : 22081480AXOJXX3838

ANNEXURE  
Statement of Particulars

*1. Application of income for charitable or religious purposes.*

- |     |   |   |                 |
|-----|---|---|-----------------|
| 1.  | Amount of income of the previous year applied to charitable or religious purpose in India during the year.  | : | Rs. 3,18,53,665 |
| 2.  | Whether the trust / institution has exercised the option under clause(2) of the Explanation to section 11 (1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year. | : | NIL             |
| 3.  | Amount of income (accumulated or set apart / finally set apart) for application to charitable or religious purposes, to the extent it does not exceed 15 percent of the income derived from property held under trust (wholly / part only) for such purpose.  | : | Rs 63,63,003    |
| 4.  | Amount of Income eligible for exemption under section 11 (1) ( c ) ( Give details ).  | : | NIL             |
| 5.  | Amount of income in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11 ( 2 ).   | : | Rs. 43,00,000   |
| 6.  | Whether, the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11 ( 2 ) ( b ) ? If so, the details thereof.  | : | NIL             |
| 7.  | Whether, any part of the income in respect of which an option was exercised under clause ( 2 ) of the explanation to section 11 ( 1 ) in any earlier year is deemed to be income of the previous year under section 11 ( 1b ) ? If so, the details thereof.   | : | NIL             |
| 8.  | Whether, during the previous year, any part of income accumulated or set apart for such specified purposes under section 11 ( 2 ) in any earlier year :-  |   |                 |
| (a) | has been applied for purposes other then charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or  | : | NIL             |
| (b) | has ceased to remain invested in any security referred to in section 11 ( 2 ) ( b ) ( i ) or deposited in any account referred to in section 11 ( 2 ) ( b ) ( ii ) or section 11 ( 2 ) ( b ) ( iii ) or.  | : | NIL             |

Contd. ....2



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- |     |   |   |     |
|-----|---|---|-----|
| (c) | has not been utilised for purposes for which it was | : | NIL |
|-----|---|---|-----|

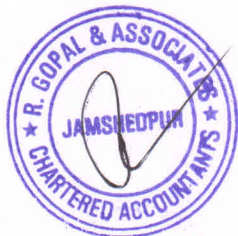


accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof.

II. Application or use of income or property for the benefit of Persons referred to under section 13 (3).

1. Whether any part of the income or property of the trust / institution was lent, or continues to be lent in the previous year to any person referred to in section a 13 (3) ( hereinafter referred to in this Annexure as such person ) ? If so, give details of the amount, rate of interest charged and the nature of security, if any. : NIL
2. Whether any land, building or other property of the trust / institution was made or continued to be made, available for the use of any such person during the previous year ? If so, give details of the property and the amount of rent or compensation charged, if any. : NIL
3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise ? If so, give details. : NIL
4. Whether the services of the trust / institution were made available to any such person during the previous year ? If so, give details thereof together with remuneration or compensation received, if any. : NIL
5. Whether any share, security or other property was purchased by or on behalf of the trust / institution during the previous year from any such person ? If so, give details thereof together with the consideration paid. : NIL
6. Whether any share, security or other property was sold by or on behalf of the trust / institution during the previous year to any such person ? If so, give details thereof together with the consideration received. : NIL
7. Whether any income or property of the trust / institution was delivered during the previous year in favour of any such person ? If so, give details thereof together with the amount of income or value of property so diverted. : NIL
8. Whether the income or property of the trust / institution was used or applied during the previous year for the benefit of any such person in any other manner ? If so, give details. : NIL

Contd. ....3



**III. INVESTMENT HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST.**

Sl No.	Name and address of the concern	Where the concern is a company number and class of shares held	Nominal value of the investment	Income from investment	Where the amount in col.4 exceeded 5 per cent of the capital of the concern during the previous year-say Yes/No.
1	2	3	4	5	6
	NIL			NIL	
Total					

Place : Jamshedpur  
Date : 30.09.2022

For R. Gopal & Associates  
Chartered Accountants



(CA Ajay Kumar)  
Partner

M. No.-081480

F. R. No.- 000846C

UDIN: 22081480AXOJXX3838



**SANDHYA SHAMBHU EDUCATIONAL TRUST**  
**JAMSHEDPUR**

**BALANCE SHEET AS ON 31.03.2022**

<b>Liabilities</b>	<b>Amount (2021-2022)</b>	<b>Amount (2021-2022)</b>	<b>Amount (2020-2021)</b>	<b>Amount (2020-2021)</b>	<b>Assets</b>	<b>Amount (2021-2022)</b>	<b>Amount (2021-2022)</b>	<b>Amount (2020-2021)</b>	<b>Amount (2020-2021)</b>
<b>General Fund</b>	6,02,59,743		4,82,55,793		<b>FIXED ASSETS</b>				
Add : Security Deposit JUSCO			5,86,920		(AS PER SCHEDULE'1)				
Add : Excess of Income	1,14,68,592	7,17,28,335	1,14,17,030	6,02,59,743	Gross Block	18,15,73,149		18,04,72,962	
Over Expenditure					Less: Depreciation	30,86,089		28,88,140	
					Net Block		17,84,87,060	17,75,84,822	17,75,84,822
<b>Loans :</b>					<b>Investment :</b>				
Bank Loan A/C	1,73,16,862		2,53,82,345		<b>Fixed Deposit</b>				
Bank overdraft PNB 1303	5,20,394		5,30,132		PNB FD NO 23312	11,25,973		10,69,545	
Srinath Homes India Pvt Ltd	12,12,28,792	13,90,66,049	10,46,11,792	13,05,24,270	PNB FD NO 27488	14,39,396		13,84,115	
					PNB FD NO 27497	14,75,672		13,84,121	
					PNB FD NO 29097	7,23,948		6,89,761	
<b>Current Liabilities :</b>					PNB FD NO 29167	7,23,580		6,89,283	
Sundry Creditors	15,37,945		40,98,951		PNB FD NO 29176	10,13,010		9,64,994	
Caution Money Deposit	6,89,000		5,87,000		PNB FD NO 754111	1,11,140		1,06,219	
Paschim Bhanga Society	1,06,15,233		1,06,15,233		HDFC FD NO 662470	55,710		53,293	
Payable against Land	4,60,60,000		5,96,50,000		HDFC FD NO 838521	26,87,192		25,68,336	
Salary Payable	11,38,248		8,08,905		HDFC FD NO 169679	4,16,54,999		4,00,99,089	
Audit Fee Payable	94,400		70,800		FD NO 33896	4,09,329		3,91,227	
EPF Payable	49,394		29,553		PNB-RD	1,01,155	5,15,21,103	7,11,318	5,01,11,300
ESIC Payable	4,297		7,988						
TDS Payable	53,126	6,02,41,643	15,418	7,58,83,848	<b>Current assets</b>				
					Sundry Debtors	70,70,732		92,14,514	
					Loans & Advance	14,52,886		1,96,427	
					Rent paid in Advance	7,90,000		-	
					Security Deposit JUSCO	5,97,510		5,86,920	
					Advance against Land	1,92,13,176		1,01,50,676	
					Advance to Suppliers	16,68,800		19,26,871	
					Interest Receivable	1,381	3,07,94,485	1,381	2,20,76,789
					<b>Advance &amp; Deposits :</b>				
					TDS 2015-16	31,083		31,083	
					TDS 2016-17	34,381		34,381	
					TDS 2019-20	71,474		71,474	
					TDS 2020-21	-		44,901	
					TDS 2021-22	2,24,833	3,61,771	-	1,81,839
					<b>Cash &amp; Bank Balances</b>				
					Bank of India	67,159		67,159	
					HDFC-59983	1,12,032		-	
					HDFC-45385	12,91,516		38,32,178	
					HDFC-41643	20,88,268		13,13,896	
					HDFC-20171	51,00,238		1,09,59,665	
					PNB A/c No:121321	7,74,142		4,34,376	
					PNB A/c No:170257	18,116		18,116	
					Cash in hand	4,20,136	98,71,607	87,721	1,67,13,110
<b>Total :</b>	<b>27,10,36,027</b>		<b>11,60,44,240</b>	<b>26,66,67,860</b>	<b>Total :</b>	<b>27,10,36,027</b>	<b>17,83,85,243</b>	<b>26,66,67,860</b>	

In terms of our report of even date

For R.Gopal & Associates  
Chartered Accountants  
FRN: 000846C

(CA AJAY KUMAR)  
Partner

M.No.:081480

UDIN: 22081480AXOJXX3838

30 SEP 2022

TRUSTEES

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**SANDHYA SHAMBHU EDUCATIONAL TRUST**  
**JAMSHEDPUR**

**INCOME & EXPENDITURE ACCOUNT FOR YEAR ENDING 31.03.2022**

<b>EXPENDITURE</b>	<b>Amount</b>		<b>INCOME</b>	<b>Amount</b>	
	<b>(2021-2022)</b>	<b>(2020-2021)</b>		<b>(2021-2022)</b>	<b>(2020-2021)</b>
Books & Periodicals	1,18,189	19,78,797	By Admission & Other Fees	3,82,08,142	2,75,13,095
Bank & Documentation Charges	25,758	2,13,451	" Interest on savings A/c	2,80,367	10,29,744
Depreciation	30,86,089	28,88,140	" Interest on fixed deposit	22,43,623	5,66,724
Interest on loan	19,25,083	42,07,599	" Interest from Jusco	11,766.00	-
Electricity charges	2,99,624	1,80,415	" Books, Exam, Tuition,	15,25,161	26,32,842
Salary Expenses	1,22,65,016	55,61,827	" Prospectus, Uniform Charges	1,46,850	1,09,000
EPF Contribution of Employer	2,28,880	1,64,805	Income Tax Refund	4,109	3,884
ESIC Contribution of Employer	75,134	7,468			
Advertisement Expenses	23,03,601	9,12,629			
Administration Charges	11,141	57,474			
Interest paid on TDS	18,261	4,769			
Bad Debts	76,123	66,934			
Consultancy Charges	2,29,680	70,800			
Discount	13,79,926	5,175			
Rent paid	31,60,000	-			
Tour & Travelling Exps.	1,92,969	-			
Conference & Meeting Expenses, Legal	74,850	37,520			
College Running, Admn. & University Exp.	7,02,479	10,74,899			
Printing & Stationery Exp	18,40,736	15,08,609			
Repair & Maintenance Exp	9,99,251	2,16,274			
Staff Welfare & Office Expenses	1,26,441	1,95,357			
Event & Programe Expenses	8,02,905	31,167			
Conveyance Expenses	82,525	3,05,329			
Telephone & Mobile Exp	73,157	45,016			
Security Expenses	7,91,144	6,79,138			
Postage & Telegrams	1,101	82			
Rates & Taxes	61,364	24,586			
Excess of Income over Expenditure	1,14,68,592	1,14,17,030			
	<b>4,24,20,018</b>	<b>3,18,55,289</b>		<b>4,24,20,018</b>	<b>3,18,55,289</b>

Terms of our report of even date

R. Gopal & Associates  
Chartered Accountants  
N : 000846C

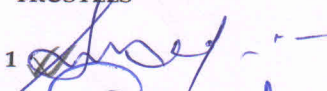
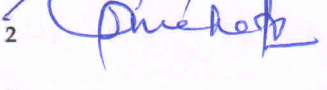
AJAY KUMAR)  
Partner

M. No.: 081480

DIN: 22081480AX0JXX3838

0 SEP 2022

TRUSTEES

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**SANDHYA SHAMBHU EDUCATIONAL TRUST**

**RECEIPT PAYMENT SHEET AS ON 31.03.2022**

Receipt	Amount (2021-2022)	Amount (2021- 2022)	Payment	Amount (2021-2022)	Amount (2021-2022)
<b>Opening Balance :</b>					
Bank of India	67,158		Books & Periodicals	1,18,189	
HDFC-59983	-		Bank & Documentation Charges	25,758	
HDFC-45385	38,32,178		Interest on loan	19,25,083	
HDFC-41643	13,13,896		Electricity charges	2,99,624	
HDFC-20171	1,09,59,665		Salary Expenses	1,16,94,619	
PNB a/c no:121321	4,34,376		EPF Contribution of Employer	2,28,880	
PNB a/c no:170257	18,116		ESIC Contribution of Employer	75,134	
Cash in hand	87,721	1,67,13,110	Advertisement Expenses	23,03,601	
			Administration Charges	11,141	
			Interest paid on TDS	18,261	
			Bad Debts	76,123	
Commission & Other Fees	3,71,39,806		Consultancy Charges	1,35,280	
Interest on savings A/c	2,80,367		Discount	13,79,926	
Books, Exam, Tution,	15,25,161		Rent paid	31,60,000	
Respectus, Uniform Charges	1,46,850		Tour & Travelling Exps.	1,92,969	
Income Tax Refund	4,109	3,90,96,293	Conference & Meeting Expenses, Legal	74,850	
			College Running, Admn. & University Exp.	7,02,479	
			Printing & Stationery Exp	18,40,736	
			Repair & Maintenance Exp	9,99,251	
		1,71,84,851	Staff Welfare & Office Expenses	1,26,441	
			Event & Programe Expenses	8,02,905	
			Conveyance Expenses	82,525	
			Telephone & Mobile Exp	73,157	
			Security Expenses	7,91,144	
			Postage & Telegrams	1,101	
			Rates & Taxes	61,364	2,72,00,541
			Bank Loan	80,65,483	
			Bank Overdraft	9,738	
			Sundry Creditors	25,61,006	
			Payable against Land	1,35,90,000	
			Loan & Advance	18,43,379	
			Rent paid in Advance	7,90,000	
			Advance against Land	90,62,500	3,59,22,106
			<b>Closing Balance :</b>		
			Bank of India	67,158	
			HDFC-59983	1,12,032	
			HDFC-45385	12,91,516	
			HDFC-41643	20,88,268	
			HDFC-20171	51,00,238	
			PNB a/c no:121321	7,74,142	
			PNB a/c no:170257	18,116	
			Cash in hand	4,20,136	98,71,607
			<b>Total :</b>		<b>7,29,94,254</b>

*Handwritten signature and initials*




30 SEP 2022


**SANDHYA SHAMBHU EDUCATIONAL TRUST  
JAMSHEDPUR**


**SCHEDULE "1" OF FIXED ASSETS FORMING PART OF BALANCE SHEET AS 31ST MARCH 2022**

DESCRIPTION	RATE %	GROSS BLOCK			DEPRECIATION		NET BLOCK		
		AS AT 01.04.2021	ADDITION YEARLY	Deduction HALF YEARLY	TOTAL 31.03.2022	FOR THE YEAR 2022-22 FOR OPENING BALANCE	FOR ADDITION	TOTAL 31.03.2022	AS AT 31.03.2022
		AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
Land	-	9,00,56,265	-	-	9,00,56,265	-	-	-	9,00,56,265
Air Conditioner	15%	52,020	36,500	-	88,520	7,803	5,475	13,278	75,242
Building	10%	1,95,54,779	-	-	1,95,54,779	19,55,478	-	19,55,478	1,75,99,301
Computer	40%	1,98,745	1,88,310	-	16,07,081	79,498	3,19,329	3,98,827	12,08,254
Furniture & Fixture	10%	28,18,951	1,60,039	12,20,026	46,05,209	2,81,895	97,315	3,79,210	42,25,999
Office Equipment	10%	2,96,019	2,00,547	-	4,96,566	29,602	20,055	49,657	4,46,909
Fan	15%	2,21,013	-	-	2,21,013	33,152	-	33,152	1,87,861
Desk	10%	3,60,605	-	-	3,60,605	36,060	-	36,060	3,24,544
Library books	40%	40,139	-	-	73,139	16,056	6,600	22,656	50,483
CCTV Camera	15%	7,19,481	-	33,000	7,48,786	1,07,922	2,198	1,10,120	6,38,666
Lab Equipments	30%	1,81,961	-	29,305	4,92,342	27,294	46,557	73,851	4,18,491
Television	15%	51,765	-	1,84,000	2,35,765	-	13,800	13,800	2,21,965
Capital WIP		6,30,33,080			6,30,33,080				6,30,33,080
		<b>17,75,84,822</b>	<b>5,85,396</b>	<b>34,02,931</b>	<b>18,15,73,149</b>	<b>25,74,760</b>	<b>5,11,329</b>	<b>30,86,089</b>	<b>17,84,87,060</b>

TRUSTEES

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In terms of our report of even date

For R. Gopal & Associates

Chartered Accountants

FRN : 008640C

(CA AJAY KUMAR)

Partner

M. No.:081480

UDIN : 22081480AX05XX3838

Place: Jamshedpur

Date: 30 SEP 2022



**SANDHYA SHAMBHU EDUCATIONAL TRUST**  
**JAMSHEDPUR**

**SIGNIFICANT ACCOUNTING POLICY & NOTES TO ACCOUNTS (Annexed to & forming part of**  
**Balance Sheet as at 31<sup>st</sup> March, 2022)**

**Significant Accounting Policies:-**

- The financial statements have been prepared in accordance with the Generally Accepted Accounting Principals in India ("GAAP") on accrual basis to comply in all material respects and the mandatory Accounting Standards.
- The preparation of financial statements in conformity with Generally Accepted Accounting Principals requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities on the date of the financial statement and the results of operation during the reporting periods. Although these estimates are based on management's knowledge of current events and actions, actual results could differ from those estimates and revisions, if any, are recognized in the current and future period.

**Fixed Assets:**

- Fixed Assets are valued at cost less depreciation.
- Depreciation is provided on written down value method at the rate prescribed by the Income Tax Rules for the time being in force.


**Expenditure:**

- Expenditure are taken on accrual basis.

**Fee Receipts:**

- Fee Receipts are taken on accrual basis.

  
TRUSTEE

  
TRUSTEE

TRUSTEE

Signed for Identification  
For R. Gopal & Associates  
Chartered Accountants  
FRN: 000846C

(C.A. Ajay Kumar)  
Partner

M.No: 081480

UDIN: 22081480AX0JXX3838

Place : Jamshedpur

Date : 30 SEP 2022

