

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENTAssessment
Year
2023-24[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)

PAN	AAAAR4707L		
Name	RIJAN EDUCATIONAL SOCIETY		
Address	SHEESHAMBARA, SIHNIWALA, SHIMLA ROAD, dehradun , DEHRA DUN , 34-Uttarakhand, 91-INDIA, 248197		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	454036480281023

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	2,36,234
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 2,36,230
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

Income Tax Return submitted electronically on 28-Oct-2023 11:02:05 from IP address 13.234.149.255
and verified by AJAY KUMAR having PAN ABGPK2314L on 28-Oct-2023 using
paper ITR-Verification Form /Electronic Verification Code 7NZ883NPDJ generated through Aadhaar OTP
mode

System Generated

Barcode/QR Code



AAAAR4707L074540364802810232877b4e5a94628a9e7779a797db840ebb4dfedc4

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

KHATTAK KOCHHAR & CO.*Chartered Accountants*

Name Rijan Educational Society
Address Sheeshambara, Sihniwala, Shimla Road, Dehra Dun
Status Association of Persons - Registered Society
Date of Formation June 6,2005
Year Ending March 31,2023
Assessment Year 2023-24
PAN AAAAR4707L

COMPUTATION OF INCOME**INCOME FROM OTHER SOURCES**

Income as per Income & Expenditure Account			222,555,341
Less: Amount of income of previous year applied for Charitable or religious purpose		213,118,926	
- Repayment of Loans acquired for Fixed Assets		9,436,045	222,554,970
Less: Income Exempt u/s 11 of the Income Tax Act, 1961 being	0.00%		371
Income Tax Due			-
Less: Prepaid Taxes			
TDS & TCS AY 2023-24		236,231	236,231
Refund Due			(236,231)
TAX ROUNDED OFF U/S 288			(236,230)

FORM NO. 10B

[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

We have examined the balance sheet of RIJAN EDUCATIONAL SOCIETY

[name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31/03/2023** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In **our** opinion, proper books of account have been maintained at the registered office of the above named **institution** at the address mentioned at serial number 14 of the Annexure :

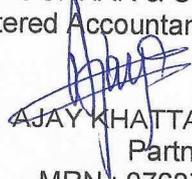
In **our** opinion and to the best of **our** information and according to explanations given to **us**, the particulars given in the Annexure are true and correct subject to following observations or qualifications :-

In **our** opinion and to the best of **our** information, and according to information given to **us**, the said accounts give a true and fair view :-

- (i) in the case of the balance sheet, of the state of affairs of the above named **institution** as on **31/03/2023** and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on **31/03/2023**



KHATTAK KOCHHAR & CO.
Chartered Accountants


AJAY KHATTAK
Partner

MRN : 076274

FRN : 0017124C

UDIN : 23076274BGVYKW4977

Place : Dehradun
Date : October 28, 2023

ANNEXURE

Statement of Particulars

Basic Details

1.	PAN of the auditee	AAAAR4707L
2.	Name of the auditee	RIJAN EDUCATIONAL SOCIETY
3.	Assessment Year	2023-24
4.	Previous Year	01/04/2022 to 31/03/2023
5.	Registered Address of the auditee	SHEESHAMBARA,SIHNIWALA,SHIMLA ROAD,dehradun,DEHRA DUN,UTTARANCHAL - 248197,INDIA
6.	Other addresses, if applicable	

Legal

7.	Type of the auditee	Society
8.	Whether the auditee is established under an instrument?	Yes

Registration Details

9.	Details of registration/provisional registration or approval/ provisional approval or notification of the auditee under the Income-tax Act(details of all the registration/provisional registration/approval/provisional approval/notification which are valid during the previous year should be provided, however where the auditee has got the registration/approval after provisional registration/approval the details of provisional registration/approval need not be provided)				
	Section under which registered/provisionally registered or approved / provisionally approved / notified.	Date of Registration / provisional registration or approval / provisionally approval/ notification (dd/mm/yyyy)	Registration / Approval / Notification / Unique Registration No. (URN), if available	Authority granting registration/provisional registration or approval/provisional approval or notification	Date from which Registration / approval / provisional approval / notification is effective (dd/mm/yyyy)
	(1)	(2)	(3)	(4)	(5)
	Clause (a) of sub-section (1) of section 12AB of the Act	31/12/2021	AAAAR4707LE20210	Principal Commissioner of Income Tax/ Commissioner of Income Tax	31/12/2021
	Clause (i) of second proviso to sub-section (5) of section 80G of the Act	31/12/2021	AAAAR4707LF2021801	Principal Commissioner of Income Tax/ Commissioner of Income Tax	31/12/2021

Management

10.	(a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director(s) / shareholders holding 5% or more of shareholding / Office Bearer(s) of the auditee at any time during the previous year								
	S. No.	Name of person	Relation	Percentage of shareholding in case of shareholder	Unique Identification Number	ID Code	Address	Whether there is any change in relation during previous year of audit	If yes, specify the change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
	1	NAVIT A SINHA	Principal Officer		AIEPS3254N	01-Permanent Account Number	213,,Guru Nanak Road,Near Manav Kendra, Subhash Nagar,UTTARAKHAND,248001,Dehradun,Dehradun G.P.O.,DEHRADUN,INDIA	No	
	2	AJAY KUMAR	Secretary		ABGPK2314L	01-Permanent Account Number	213,213, Guru Nanak Road, Near Manav Kendra, Subhash N,UTTARAKHAND,248001,Dehradun,Dehradun G.P.O.,DEHRADUN,INDIA	No	
	3	SUNIL	Members of		AFIPK8214M	01-Permanent	New Road	No	



	KUMAR	society			Account Number	Duzra,,Near BD Public School, Buddha Colony,BIHAR,800001,Phulwari,Patna G.P.O.,PATNA,INDIA		
4	MALTI KUMARI	Members of society		AILPK7913K	01-Permanent Account Number	New Road Duzra,,Near BD Public School, Buddha Colony, ,BIHAR,800001,Phulwari,Patna G.P.O.,PATNA,INDIA	No	
5	MANISH KUMAR	Chief Financial Officer		ABGPK2313P	01-Permanent Account Number	New Road Duzra,, Near BD Public School, Buddha Colony,,BIHAR,800001,Phulwari,Patna G.P.O.,PATNA,INDIA	No	
6	BABITA KUMARI	Members of society		BFJPK7221Q	01-Permanent Account Number	New Road Duzra,,Near BD Public School, Buddha Colony, ,BIHAR,800001,Phulwari,Patna G.P.O.,PATNA,INDIA	No	
7	HARSH SINHA	Members of society		ASUPS5917L	01-Permanent Account Number	Brahma House, ,Dhrindra Puram Colony Road, Near Rani Talab, Dhay,BIHAR,826004,Damodarpur, Damodarpur B.O.,DHANBAD,INDIA	No	

(b) In case if any of the persons [as mentioned in row 10(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year.

S. No.	Name	Unique Identification Number	ID code	Address	Non-individual person [as mentioned in row no 10(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	

Objects

11.	Objects of the auditee	Education
12.	(i)	Whether the auditee, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration? No
	(ii)	If yes, please furnish following information :-
	a.	Date of such modification/ adoption
	b.	Whether an application for registration has been made in the prescribed form and manner within the stipulated period of thirty days from the date of said adoption or modification, as per sub clause (v) of clause (ac) of sub-section (1) of section 12A
	c.	If yes provide the following details regarding application for registration under



sub-clause (v) of clause (ac) of sub-section (1) of section 12A

S.No.	Date of Application	Status of registration in pursuance to application	Date of Registration or cancellation based on such application	URN of such registration

Commencement of activities

13.	(i)	Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year	No
	(ii)	If yes in 13 (i) , date of commencement of activities	
	(iii)	If the answer to 13(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?	No
	(iv)	If yes in 13(iii) above, provide the following details regarding application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to Clause (23C) of section 10 has been filed?	

S. No.	Date of Application	Status of registration in pursuance to application	Date of Registration/Cancellation based on such application	URN of such registration

Details of Place where books of accounts and other documents have been maintained

14.	(i)	Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee	Yes
	(ii)	Provide the following details of the books of account and other documents	

S. No.	Nature of Books of Account	Whether maintained by the auditee	Whether maintained in a computer system	Whether maintained at registered office	If maintained at any place other than the registered place			Whether the books of account have been audited
					Address of such Place	Date of decision by management to keep account at such place	Date of intimation to assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	
1	Cash book	Yes	Yes	Yes				Yes
2	Ledger	Yes	Yes	Yes				Yes
3	Journal	Yes	Yes	Yes				Yes
4	Any other documents containing any other relevant information as per rule 17AA(1)(d)(x).	Yes	Yes	Yes				Yes
5	Any	Yes	Yes	Yes				Yes



		other book that may be required to be maintained in order to give a true and fair view of the state of the affairs of the person and explain the transactions effected							
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Advancement of General Public Utility

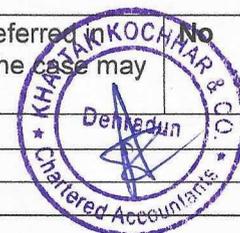
15.	Where, in any of the projects/institutions run by auditee, one of the charitable purposes is advancement of any other object of general public utility then :-		
(A)	Whether any activity is being carried on by the auditee which is in the nature of trade, commerce or business referred to in proviso to clause (15) of section 2 ?		No
(B)	If yes, then percentage of receipt from such activity vis-à-vis total receipts 100		
(C)	Whether such activity in the nature of trade, commerce or business is undertaken in the course of actual carrying out of such advancement of any other object of general public utility		No
(D)	Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to clause (15) of section 2?		No
(E)	If yes, then percentage of receipt from such activity vis-à-vis total receipts 50		
(F)	Whether such activity of rendering service is undertaken in the course of actual carrying out of such advancement of any other object of general public utility		No
16.	If 'A' or 'D' in 15 is Yes, the aggregate annual receipts from such activities in respect of that project / institution		
	S.N.	Name of Project/ Institution	Amount of aggregate annual receipts from activities referred in 15A and 15D (In Rs.)

Business Undertaking

17.	(i)	Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11	No
	(ii)	If yes, then provide the following details of the business undertaking :-	
	(a)	Nature of Business Undertaking	
	(b)	Sector	
	(c)	Whether separate books of account have been maintained for the business undertaking	No
	(d)	Income from the business undertaking for the previous year which is not to be included in the total income of the auditee as per sub-section (4) of section 11	0
	(e)	Income from the business undertaking for the previous year which is to be included in the total income of the auditee as per sub-section (4) of section 11	0

Business Incidental to Objects

18.	(i)	Whether the auditee has any income being profits and gains from any business as referred in seventh proviso to Clause (23C) of section 10 or sub-section (4A) of section 11, as the case may be	No
	(ii)	If yes, then provide the following details of such business:	
	(a)	Nature of Business	
	(b)	Sector	



(c)	Whether separate books of account have been maintained for the business	No
(d)	Whether the business is incidental to the attainment of the objects of the auditee	No
(e)	Profits and gains from the business during the previous year	0

TDS on receipts

19. Details of the receipts of the auditee on which tax has been deducted at source referred to in sections 194C or 194J or 194H or 194Q

S. No.	Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source	Amount of tax deducted at source	Section under which tax has been deducted at source	Category of income/receipt				Income / receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee.	Whether separate books of account have been maintained for activities income / receipt which is mentioned in column 10
						Trade, commerce or business	Activity of rendering any service in relation to any trade, commerce or business	Others (specify the nature) (Rs)	Specify the nature		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(9a)	(10)	(11)
1	ICT ACAD EMY OF TAMILNADU	CHEI06 323C	25000	500	194C			25000	Earmarked Grant		
2	ICT ACAD EMY OF TAMILNADU	CHEI06 323C	25000	500	194C			25000	Earmarked Grant		

Voluntary Contributions

20.	Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable.	No
21.	Whether auditee has filed Form No. 10BD for the previous year (If No then skip to row 23)	No
22.	Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year	0
23.	Donations not reported in Form No 10BD /Not required to fill Form No. 10BD	
(i)	Donations received by fund or trust or institution of the auditee which is approved under clause (b) of sub-section (2) of section 80G	0
(ii)	Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G (other than those donations qualifying under clause (b) of sub-section (2) of section 80G or sub-clause (iv) of clause (a) of sub-section (2) of section 80G)	0
(iii)	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	
(a)	Cash donations exceeding Rs 2000	0
(b)	Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction	0
(c)	Others (Specify the nature)	0
(d)	Total (a)+(b)+(c)	0
(iv)	Donations which could not be reported in Form No 10BD due to non-availability of identification of donor as required under Form No 10BD	0
(v)	Donations received in kind	0
(vi)	Anonymous Donations referred to in section 115BBC	
(a)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC	0
(b)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC	0



	(c)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC	0
	(d)	Other anonymous donations taxable @ 30 % under section 115BBC	0
	(e)	Total (a+b+c+d)	0
	(vii)	Any other voluntary contribution not part of Form No. 10BD, Please specify the nature	0
	(viii)	Total donation not reported in form No. 10BD [23(i)+23(ii)+23(iii)(d) +23(iv)+23(v)+23(vi)(e)+23(vii)]	0
24.		Total voluntary contributions received by the auditee during the previous year [22+23(viii)]	0
25.		Total Foreign Contribution out of the total voluntary contributions stated in 24	0
26.		Voluntary Contribution forming part of Corpus (which are included in 24)	0
	(A)	Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11	0
	(B)	Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11	0
27.		Voluntary Contributions required to be applied by the auditee during the previous year [24-{23(vi)(d)+26A+ 26B}]	0

Income to be applied

28.	Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution (other than the contribution reported in serial number 24)	22255534 1
29.	Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11	0
30.	Income required to be applied in India by the auditee during the previous year ([27+28-29])	22255534 1

Application of Income

31.	Application of Income (excluding application not eligible and reported under serial number 37)						
	(i)	Total amount applied for charitable or religious purposes in India during the previous year					
		(a)	Contribution or donation to any other person during the previous year				
			Electronic	0			
			Other than electronic	0			
			Total	0			
		(b)	Object wise application other than the application provided in (a)				
			S. No.	Amount applied for charitable or religious purposes	Electronic	Other than electronic	Total
			1	Religious	0	0	0
			2	Relief of poor	0	0	0
			3	Education	228881204	4759333	233640 537
			4	Medical relief	0	0	0
			5	Yoga	0	0	0
			6	Preservation of Environment (including watersheds, forests and wildlife)	0	0	0
			7	Preservation of Monuments or Places or Objects of Artistic or Historic interest	0	0	0
			8	Advancement of any other objects of general public utility	0	0	0
			9	Application which cannot be specifically categorized under (I) to (VIII)	0	0	0
			10	Total	228881204	4759333	233640 537
		(c)	Total application (a) + (b)(X)				
			Electronic				228881 204
			Other than electronic				475933 3
			Total				233640 537
	(ii)	Details of application out of (i) (a) and (i) (b) resulting in payment in excess of Rs. 50 lakh during the previous year to any person					
		S. No.	Name of person to Whom amount paid or	PAN of such	Amount of application	Mode of Application	



	credited	person			Electronic modes	Other than Electronic modes	Total	Whether any TDS has been deducted	Section under which TDS has been deducted
1	C.L.Trader Pvt Ltd	AAKC C278 6Q	5552789	5552789	0	5552789	No		
2	Shri Krishan Filling Station	ACDP J9354 M	6539052	6539052	0	6539052	Yes	194Q - Deduction of tax at source on payment of certain sum for purchase of goods	
(iii)	Amount which was not actually paid during the previous year [if included in (i)(c)]								20521612
(iv)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year								0
(v)	Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]								213118925
(vi)	Bifurcation of application in 31(v) into Revenue or Capital								213118925
	(a)	Revenue							188110138
	(b)	Capital							25008787
(vii)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.								0
(viii)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year								9436045
Amount to be disallowed from application									
(ix)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to subsection(1) of section 11 read with sub-clause (ia) of clause (a) of section 40								0
(x)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A								0
	(A)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) of section 40A							0
	(B)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3A) of section 40A							0
(xi)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act towards Corpus								0
(xii)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act not having same objects								0
(xiii)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act								0
(xiv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained								0
(xv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained								0
(xiv)	Applied for any purpose beyond the objects of the auditee								0
(xiiv)	Any other Disallowance (Please specify)								0
(xiiiv)	Total allowable application [{31(v)+31(vii)+31(viii)} – {31(ix) to 31(xvii)}]								222554970
(xix)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to subsection (1) of section 11								0
(xx)	Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11								0
(xxi)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income								371
32.	Taxable Income [30- {31(xviii) to 31(xxi)}]								0

Section 115BBI

33. Income taxable under section 115BBI

(a)	Whether the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No	0
(b)	Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No	0
(i)	Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto	No	0
(ii)	Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11	No	0
(iii)	Whether such income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of the Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11	No	0
(iv)	Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10	No	0
(c)	(i) Whether the auditee has any income which is income not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No	0
	(ii) Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No	0
(d)	Whether the auditee has any income accumulated or set apart in excess of fifteen percent of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BBI and the amount of such income ?	No	0
(e)	Whether the auditee has made any application out of India which is not excluded from total income under clause (c) of sub-section (1) of section 11	No	0

34. Anonymous donation which is chargeable to tax @ 30 % under section 115BBC

0

Other Income

35.	(a)	Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?	No	0
	(b)	Income as per Explanation 3B to sub-section (1) of section 11 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section (2) of section 80G		0
	(c)	Income as per Explanation 1B to the third proviso to Clause (23C) of section 10 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 1A to the third proviso to Clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G		0
	(d)	Income chargeable under sub-section (4) of section 11		0

Capital Asset

36. Details of Capital Asset Transferred under sub-section (1A) of section 11

(a)	Whether a capital asset being property held under trust wholly for charitable or religious purpose is transferred and the net consideration for which it is transferred?	Yes	250000
(b)	Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?	Yes	250000
(c)	Whether a capital asset being property held under trust in part only for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No	
(d)	Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?	No	

Application of income out of different sources

37. Application of Income out of the following sources during the previous year

		Electronic modes	Non-Electronic modes	Total
(A)	Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year	0	0	0
(B)	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year	0	0	0
(C)	Income of earlier previous years up to 15% accumulated	0	0	0



	or set apart			
(D)	Corpus		0	0
(E)	Borrowed fund		30116000	0
(F)	Any other (Please specify)		0	0
				30116000

38 Details of application resulting in payment or credit in excess of Rs. 50 lakh during previous year to a single person out of 37

S.N.	Name of person	PAN	Amount of application	Mode of Application			TDS		
				Electronic modes	Non-Electronic modes	Total	Whether any TDS has been deducted	Section under which TDS has been deducted	Amount of TDS
1	Oberai Motors Limited	AAACO5764G	11060000	11060000		11060000	No	Others	

13(10) and 22nd proviso to section 10(23C)

39.	(i)	Whether provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?	No
	(ii)	If yes in (i) specify the reason why the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?	
	(a)	Provision of proviso to clause (15) of section 2 is applicable	No
	(b)	condition specified in clause (a) of tenth proviso to clause (23C) of section 10 or sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated	No
	(c)	condition specified in clause (b) of tenth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated	No
	(d)	condition specified in twentieth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (ba) of sub-section (1) of section 12A have been violated	No
	(iii)	If yes in (i), please provide computation of income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13	
	(a)	Income for the previous year	0
	(b)	Total Expenditure incurred in India, for the objects of the auditee,	0
	(c)	Expenditure to be disallowed	
	(i)	Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed	0
	(ii)	Expenditure from any loan or borrowing	0
	(iii)	Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and	0
	(iv)	Expenditure in the form of contribution or donation to any person.	0
	(v)	Capital expenditure	0
	(vi)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40	0
	(vii)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-sections 3 or 3A of section 40A	0
	(viii)	Any other disallowance	0
	(ix)	Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii)	0
	(d)	Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 [a -b+c(ix)]	0

Expenditure Incurred for Religious Purposes

40.	In case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details	
(a)	Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure	No
(b)	Total income of auditee during the previous year	0
(c)	Percentage of expenditure which is of religious nature to the total income [Amount in (a)/(b)]	0%

Person referred to in 13(3)

41.	Details of specified person* as referred to in sub-section (3) of section 13					
	Code of Person referred to in sub-	Name of such person	PAN of such	Aadhar number of such person, if	Address of such person	If code 2 selected in column (1)



section (3) of section 13	person	allotted	specify the amount of contribution made to the auditee
42. Details of transactions referred to in section 13 (2)			
(a)	Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both	No	
(b)	Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation;	No	
(c)	Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the trust or institution for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services;	No	
(d)	Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation;	No	
(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate;	No	
(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate;	No	
(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person	No	
(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest.	No	
Specified Violation			
43.	Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation	No	
(a)	Income of the auditee has been applied, other than for the objects of the trust or institution.	No	
(b)	Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.	No	
(c)	Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.	No	
(d)	Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste.	No	
(e)	Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.	No	
(f)	Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such noncompliance has occurred, has either not been disputed or has attained finality.	No	
44.	Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?	No	
45.	In view of provisions of nineteenth proviso to clause (23C) of section 10 or sub-section (7) of section 11, please specify whether the trust or institution has claimed deduction under section 10 [other than clause (1), clause (23C) and clause (46) thereof] during the previous year and the amount of such claim?	No	
46.	Whether the auditee has taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 269SS during the previous year?	Yes	11000000
47.	Whether the auditee has received an amount exceeding the limit specified in section 269ST, 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?	No	0
48.	Whether the auditee has repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?	Yes	21900000
49.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?	Yes	
	A. Whether the auditee is liable to pay interest under section 201(1A) or section 206C(7) ?	No	



Schedule Corpus: Details of Corpus

Type of corpus donation	Open ing balance at the beginning of the previous year (Corpus not applied till the beginning of the previous year)	Received /T reated as corpus during the previous year	App li ed durin g the pre vi ous year	Amo un t inves ted or depo sit ed back in to corpus (whic h was earlie r appli ed and not claim e d as appli ca tion if such appli ca tion fulfill e d the condi ti ons)	Tota l amo unt inve st ed or dep os ited back in to corp us	Fina n cial year in whic h (4) was appli ed earli er	Closin g balanc e	Inve s ted in mod e s spec if ied in secti on 11(5)	Amo unt taxed in previ o us asse ss ment year	Inve s ted in mod e s othe r than spec if ied in secti on 11(5) as on last day of the prev i ous year	If corpus donation is of type (i) then whether it fulfills the following conditions			
											Amount applied out of corpus for the purpose other than for which the voluntary contribution was made	Contribut ion or donation to any person	Maintain ed as not separate ly identifia ble	investe d or deposit ed in the forms and modes other those specifie d under sub-section(5) of section 11
	(1)	(2)	(3)	(4)	(5)	(6)	(7) [(1+2+5)-3]	(8)	(9)	(10)	(11)	(12)	(13)	(14)
(i) Representing donations received for the														



	whom remittance is made	If Identification Number available	remittance out of India which is reported in Form No. 15CA	outside India other than (4) (In Rs.)	purpose for which application is made		promoting international welfare in which India is interested and is and not to be included in total income of the auditee?	Approval number	General/ special	Date of approval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Schedule DI: Details of deemed application under Explanation 1 to sub-section (1) of section 11 and deemed income under sub-section (1B) of section 11

Year in which income is deemed to be applied (F.Y.)	Date of furnishing Form 9A (dd/mm/yyyy)	Amount deemed to be applied during the previous year referred to in column 1	Reason of deeming application (a) income has not been received during that year (b) any other reason	Out of the deemed application claimed earlier, amount required to be applied	Amount taxed in any earlier assessment year out of the amount referred to in column (5) (Fill schedule DA)	Out of the deemed application claimed, amount required to be applied during the financial year pertaining to current assessment year	Amount of deemed application claimed in earlier years, applied during the financial year relating to current AY	Amount which could not be applied and deemed to be income under section 11(1B) during the previous year	Balance Amount of deemed application
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(5-6)	(8)	(9)=(7-8)	(10)=(5-7)

Schedule DA: Details of accumulated income taxed in earlier assessment years as per sub-section (1B) of section 11

Assessment year in which the amount referred to in column (4) of schedule DI was taxed Dropdowns to be provided last five previous years beginning from the previous year preceding the current previous year					
Year of accumulation (F.Y.)	2022-23	2021-22	2020-21	2019-20	2018-19
Total					



			Nature of income or property which is lent	Amount for which income or property is, or continues to be, lent to specified person for any period during the previous year	Nature of security	Value of security	Value of adequate security	Actual rate of interest that is charged	Adequate Rate of Interest
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Schedule SP-b: Details of land, building or other property of the auditee which is, or continues to be, made available during the previous year for use of the specified person, during the previous year :

S. No.	Name of specified person	PAN of specified person	Details of asset		Duration for which asset is, or continues to be, made available for the use of specified person during the previous year,		Details of rent for the previous year		Details of other compensation for the previous year		
			Nature of asset	Address	From dd/mm/yyyy	To dd/mm/yyyy	Amount of rent	Adequate rent	Nature	Amount of compensation	Adequate compensation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

Schedule SP-c: Details of salary, allowance or otherwise which is paid to the specified person out of the resources of the auditee for services rendered by him during the previous year

S. No.	Name of specified person	PAN of specified person	Nature of services rendered by specified person	Details of payment for the previous year		
				Nature of payment	Amount of payment (in Rs)	Reasonable amount for services
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Schedule SP-d: Details of the services of the auditee are made available to the specified person during the previous year?

S. No.	Name of specified person	PAN of specified person	Details of services		Details of remuneration for the previous year		Details of compensation for the previous year		
			Nature of services made available	Value of services made available (In Rs.)	Actual amount of remuneration for the service	Adequate remuneration for the service	Nature of compensation for the service	Actual amount of compensation for the service	Adequate compensation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Schedule SP-e 1 : Details of any share, security is purchased by or on behalf of the auditee from the specified person during the previous year?

S.No	Name of specified person	PAN of specified person	Nature of property purchased	Details of Shares or Security		Details of other property being movable	



				Name of the company/ concern of which the shares are purchased	Number of shares purchased during the previous year	Price of each share/ security	Total consideration paid share or security	Adequate consideration for shares or security	Nature of property	Number of property purchased	Price of property	Total consideration paid for property during the previous year	Adequate Consideration
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

Schedule SP- e 2 : Details in case of other property being immovable:

S. No.	Name of specified person	PAN of specified person	Type of asset	Address of property	Area (in Sqft)	Duty Stamp value	Details of Consideration	
							Amount of consideration paid for asset	Adequate consideration for asset

Schedule SP- f 1: Details of any share, security sold by or on behalf of the trust or institution to a specified person during the previous year?

S. No.	Name of specified person	PAN of specified person	Nature of property sold	Details of Shares or Security					Details of Other Property being Movable				
				Name of the Company or Concern of which the shares are sold	No of shares sold during the previous year	Price of each share or security	Total Consideration share /security	Adequate consideration for share or security	Nature of movable property	Number of movable properties sold	Price of movable property	Total consideration for property during the previous year	Adequate consideration
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

Schedule SP- f 2: Details in case of other property being immovable:

S.No.	Name of specified person	PAN of specified person	Type of asset	Address of property	Area (in Sqft)	Stamp Duty Value	Details of Consideration	
							Amount consideration asset of for	Adequate consideration asset



Schedule SP-g: Details of any income or property which is is diverted during the previous year in favour of any specified person

S.No.	Name of specified person in whose favor income or property diverted	PAN of specified person	Details of Income or property that is diverted	
			Nature of Income or property that is diverted	Value of income or property that is diverted (In Rs.)
(1)	(2)	(3)	(4)	(5)

Schedule h : Details of any funds that are, or continue to remain, invested in any concern during the previous year in which the specified person has a substantial interest

S. No.		Details of the Concern in which funds are, or continue to remain, invested								Details of substantial interest		
S. No.	Nature of concern in which funds are continue to remain invested	Name of concern	Address of concern	Amount that is or continues to remain invested in concern during the year (In Rs.)	Duration of investment during the previous year		Nature of investment	Income from investment during the year	Name of specified person having substantial interest in concern	PAN of specified person	Nature of substantial interest	Nature of concern in which funds are continue to remain invested
					From dd/mm/yyyy	To dd/mm/yyyy						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

Schedule other law violation

S.No	Name of law under which non-compliance has occurred	Nature of noncompliance	Date of order, direction or decree, holding that such non-compliance has occurred	Whether the order, direction or decree, has been disputed before any court or appellate forum	If yes, whether dispute has attained finality	Has the dispute been finalised in favour of the auditee
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Schedule TDS disallowable: Details of amounts inadmissible amount disallowable under thirteenth proviso to clause (23C) of section 10 or subsection (1) of section 11 read with sub-clause (ia) of clause (a) of section 40:

(a) Details of payment on which tax is not deducted

Date of payment dd/mm/yyyy	Amount of payment (In Rs.)	Nature of payment	Name of Payee	PAN or Aadhar of payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5)	(6)



(b) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Date of Payment Dd/MM/YYYY	Amount of payment (in Rs.)	Nature of payment	Name of Payee	PAN or Aadhar of payee, if available	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Schedule 40A(3): Details of amount is disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) of section 40A

S.No.	Date of payment	Amount of payment (In Rs.)	Nature of payment (In Rs.)	Name Of Payee	Payee PAN or aadhar, if available	Payee Address
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Schedule 40A(3A): Details of Amount disallowable under thirteenth proviso to section 10(23C) /sub-section (1) of section 11 read with subsection (3A) of section 40A

S.No.	Date of payment	Amount	Nature	Name of Payee	Payee PAN or Aadhar, if available	Address Of Payee
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Schedule 269SS: Details of loan or deposit or any specified sum taken, exceeding the limit specified in section 269SS during the previous year

S.No.	Name of the lender or depositor	PAN or aadhar, if available	Address	Loan or deposit or any specified sum	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year? Yes/No	Maximum amount outstanding in the account at any time during the previous year	By cheque or Bank draft or use of electronic clearing system through a bank account or any other mode	Whether account payee if by cheque or Bank draft?
1	AJAY KUMAR	ABGPK2314L	213, Guru Nanak Road, Near Manav Kendra, Subhash Nagar, Dehradun, Uttarakhand	Loan	4000000	No	17129766	Use of Electronic clearing system through a bank account	
2	KUMAR INFRATRADE ENTERPRISES PRIVATE LIMITED	AAECK0235E	PLOT NO. 876, EXHIBITION ROAD,	Loan	4000000	No	21675600	Use of Electronic clearing system through a bank	



			PATNA, BIHAR - 800001					account	
3	NAVITA SINHA	AIEPS325 4N	213, Guru Nanak Road, Near Manav Kendra, Subhash Nagar, Dehradun Uttarakha nd	Loan	3000000	No		3000000	Use of Electronic clearing system through a bank account

Schedule 269ST: Details of amount received exceeding the limit specified in section 269ST, 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?

S.No	Name of Payee	Payee PAN, if available	Address of Payee	Amount

Schedule 269T: Details of repayment of any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?

S.No	Details of Payee			Details of Transaction						Mode of Repayment	
	Name	PAN, if available	Address	Loan or deposit or any specified advance	Amount	Please specify mode of receipt [by cheque or Bank draft or use of electronic clearing system through a bank account or any other]	Whether Account payee, if by cheque or bank draft?	Whether Squared up?	Maximum amount outstanding	By cheque or Bank draft or use of electronic clearing system through a bank account or nay other mode	Whether account payee if by cheque or bank draft?
1	AJAY KUMAR	ABGPK2314L	213, Guru Nanak Road, Near Manav Kendra, Subhash Nagar, Dehradun, Uttarakhand	Loan	1450000	Electronic clearing system through a bank account		No	17229766	Electronic clearing system through a bank account	
2	KUMAR INFRATR ADE ENTERPRISES	AAECK0235E	PLOT NO. 876, EXHIBITION	Loan	540000	Electronic clearing system through a bank		No	21675600	Electronic clearing system through a bank account	



	PRIVATE LIMITED		ROAD , PATN A, BIHAR - 80000 1			account					
3	SHOBHA KUMARI	AXTPK9 623M	W/o Shaile sh kumar Mahuli Patna Bihar - 80445 3	Loan	20000 00	Electronic clearing system through a bank account		No	2000000	Electronic clearing system through a bank account	

Schedule TDS / TCS									
Tax Deduction and Collection Account Number (TAN)	Section / Nature of Payment 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	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 but not deposited to the credit of the Central Governme nt out of (6) and (8)	
(1)	(2) & (3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
MRTR01697D	192 - Salary	90542953	18646215	18646215	2808480	0	0	0	
MRTR01697D	194A - Interest other than Interest on Securities	409124	409124	409124	40912	0	0	0	
MRTR01697D	194C - Payment to contractors and sub-contractors	39791823	39791823	39791823	679260	0	0	0	
MRTR01697D	194H - Commission or Brokerage	19060	19060	19060	953	0	0	0	
MRTR01697D	194I - Rent	611446	611446	611446	39149	0	0	0	
MRTR01697D	194J - Fees for Professional or Technical Services	6153990	6153990	6153990	615399	0	0	0	
MRTR01697D	194Q - Payment of certain sums for purchase of goods	2091000	2091000	2091000	2091	0	0	0	

Schedule Statement of TDS / TCS				
Tax deduction and collection account number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
(1)	(2)	(3)	(4)	(5)
MRTR01697D	24Q	01-08-2022	30/07/2022	Yes
MRTR01697D	26Q	01-08-2022	30/07/2022	Yes
MRTR01697D	24Q	31-10-2022	31/10/2022	Yes



MRTR01697D	26Q	30-11-2022	24/11/2022	Yes
MRTR01697D	24Q	31-01-2023	27/01/2023	Yes
MRTR01697D	26Q	31-01-2023	28/01/2023	Yes
MRTR01697D	24Q	31-05-2023	30/05/2023	Yes
MRTR01697D	26Q	31-05-2023	26/05/2023	Yes

Schedule Interest on TDS/TCS			
Tax deduction and collection account number (TAN)	Amount of interest under section 201(1A) or 206C(7) is payable	Amount paid out of column (2)	Date of payment DD/MM/YYYY
(1)	(2)	(3)	(4)



**AUDITOR'S REPORT TO THE MEMBERS OF
RIJAN EDUCATIONAL SOCIETY , DEHRADUN**

We have audited the attached Balance Sheet of RIJAN EDUCATIONAL SOCIETY as at March 31, 2023 and the Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Auditee's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We certify that the balance sheet and the income and expenditure account are in agreement with the books of account maintained at the head office at Sheeshambara , Sihniwala , Shimla Road, Dehra Dun.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit. In our opinion, the Society has maintained proper books of accounts as required by the law.

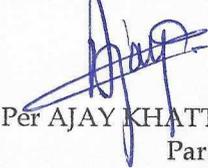
In our opinion and according to the information and explanations given to us, the Balance Sheet and Income & Expenditure Account read together with the notes thereon give a true and fair view: -

- In so far as it relates to the Balance Sheet of the state of affairs of the Society as at March 31, 2023.
- In so far as it relates to the Income & Expenditure Account of Surplus of the Society for the year ended March 31, 2023.



Place: Dehra Dun
Dated: October 26, 2023

KHATTAK KOCHHAR & CO.
Chartered Accountants


Per AJAY KHATTAK
Partner
MRN: 076274
FRN: 017124C
UDIN : 23076274BGVYKS4829

Rijan Educational Society
Sheeshambara, Sihniwala, Shimla Road, Dehradun
Balance Sheet as at March 31, 2023

Particulars	Schedule	Amount	
SOURCES OF FUNDS			
Member's Funds -			
- Corpus Fund		7,000.00	
- General Fund	1	(198,685,678.82)	
- Fixed Asset Capital Fund	2	521,911,961.10	
- Earmarked Funds	3	28,101.00	323,261,383.28
Long Term Borrowings	4		169,826,424.19
Short Term Borrowings	5		43,144,229.92
Current Liabilities & Provisions	6		49,875,274.42
Total			586,107,311.81
APPLICATION OF FUNDS			
Fixed Assets	7		521,911,961.10
Current Assets, Loans & Advances	8		30,030,433.94
Cash & Bank Balances	9		34,164,916.77
Total			586,107,311.81
Notes to Accounts	13		-

Schedules '1' to '13' are an integral part hereof.

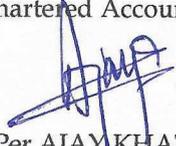
As per our separate report of even date.


Rijan Educational Society
President

President



KHATTAK KOCHHAR & CO.
Chartered Accountants


Per AJAY KHATTAK
Partner

Mem No.: 076274
FRN: 017124C

Rijan Educational Society

Secretary

Secretary

Place : Dehradun
Dated : October 26, 2023

UDIN : 23076274BGVYKS4829

Rijan Educational Society
Sheeshambara, Sihniwala, Shimla Road, Dehradun
Income & Expenditure Account for the year ending March 31, 2023

Particulars	Schedule	Amount
INCOME		
Fees from Students		218,223,205.55
Interest & Other Income		3,892,135.60
Grants for Project		190,000.00
Total		<u>222,305,341.15</u>
Less: Appropriation to Earmarked Funds		190,000.00
Total for the year		<u><u>222,115,341.15</u></u>
EXPENDITURE		
Academic Expenditure	10	108,508,820.56
Administrative Expenditure	11	84,337,502.04
Financial Charges	12	13,675,353.55
Project Expenses		161,899.00
Total		<u>206,683,575.15</u>
Less :Appropriated out of Earmarked Funds		161,899.00
Total for the year		<u><u>206,521,676.15</u></u>
Net Surplus before Capital Expenditure carried to the General Fund		15,593,665.00

Notes to Accounts 13

Schedules `1' to `13' are an integral part hereof.

As per our separate report of even date.


Rijan Educational Society
President

President



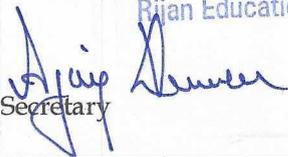
KHATTAK KOCHHAR & CO.
Chartered Accountants


Per AJAY KHATTAK
Partner

Mem No.: 076274

FRN: 017124C

UDIN : 23076274BGVYKS4829


Rijan Educational Society
Secretary

Secretary

Place : Dehradun

Dated : October 26, 2023

Rijan Educational Society
Sheeshambara, Sihniwala, Shimla Road, Dehradun
Schedules to Accounts for the year ending March 31, 2023

Particulars	Amount
1. General Fund	
Opening Balance	(156,445,020.42)
Add : Net Surplus during the year from Income & Expenditure Account	15,593,665.00
Less : Net Deficit during the year from Income & Expenditure Account	<u>(140,851,355.42)</u>
Less : Net Capital Expenditure during the year appropriated from Fixed Asset Capital Fund	<u>57,834,323.40</u>
	<u><u>(198,685,678.82)</u></u>
2. Fixed Asset Capital Fund	
Opening Balance	464,077,637.70
Add : Net Capital Expenditure during the year	57,834,323.40
	<u>521,911,961.10</u>
3. Earmarked Fund	
Opening Balance	-
Addition during the year	<u>190,000.00</u>
	<u>190,000.00</u>
Less: Utilised during the AY 2022-23	<u>161,899.00</u> 28,101.00
4. Long Term Borrowings	
Balance in Term Loan # 86537670 with HDFC Bank, D. Dun	134,734,829.25
Balance in Term Loan # 87126323 with HDFC Bank, D. Dun	22,029,518.76
Balance in Vehicle Loan # 1182603007004 with Canara Bank, D. Dun. (UK07DB 6777)	1,095,058.00
Balance in Vehicle Loan # 87535079 with HDFC Bank, D. Dun	1,642,925.19
Balance in Vehicle Loan # 87535093 with HDFC Bank, D. Dun	1,642,925.19
Balance in Vehicle Loan # 87535112 with HDFC Bank, D. Dun	1,642,925.19
Balance in Vehicle Loan # 87449271 with HDFC Bank, D. Dun	1,642,925.19
Balance in Vehicle Loan # 56704634 with HDFC Bank, D. Dun - (UK07PA 3759)	48,853.31
Balance in Vehicle Loan # 5004389595 with Tata Motor Finance Ltd, D. Dun.- (UK 07 PA4928)	1,083,269.30
Balance in Vehicle Loan # 5004389597 with Tata Motor Finance Ltd, D. Dun.- (UK 07 PA4934)	1,083,269.30
Balance in Vehicle Loan # 5004317440 with Tata Motors Finance Ltd, D. Dun. (UK07PA 4846)	1,010,661.82
Balance in Vehicle Loan # 5004451169 with Tata Motor Finance Ltd, D. Dun. (UK 07 PA 4985)	756,694.66
Balance in Vehicle Loan # 5003795932 with Tata Motors Finance Ltd, D. Dun. (UK07PA 4637)	532,908.18
Balance in Vehicle Loan # 5003349085 with Tata Motors Finance Ltd, D. Dun. (UK07PA 4409)	372,387.43
Balance in Vehicle Loan # 5003180424 with Tata Motors Finance Ltd, D. Dun. (UK16PA 0144)	130,594.42
Balance in Vehicle Loan # 19500361 with Kotak Mahindra Prime Limited, D.Dun	376,679.00
	<u>169,826,424.19</u>
5. Short Term Borrowings	
Balance in OD Account # 50200072402294 with HDFC Bank, D. Dun	8,601,968.14
Balance in OD Account # 1182257051774 with Canara Bank,D. Dun	4,699,062.06
Balance in OD Account # 917030062791393 with Axis Bank,D. Dun	1,503,527.02
Kumar Infratrade Pvt Ltd	18,275,600.00
Ajay Kumar- VC Loan	6,729,765.70
Navita Sinha	3,000,000.00
Doon Educational	200,000.00
Manish Kumar-Member Loan	84,307.00
Malti Kumari-Member Loan	50,000.00
	<u>43,144,229.92</u>



Rijan Educational Society
Sheeshambara, Sihniwala, Shimla Road, Dehradun
Schedules to Accounts for the year ending March 31, 2023

6. Current Liabilities & Provisions

Security Payable-Staff	3,421,189.00
Security Payable-Students	14,212,047.32
Expenses Payable	12,368,523.92
Advance From Students	10,010,512.36
Sundry Creditors	7,848,652.84
Other Payable	1,709,913.72
Statutory Dues Payable	304,435.26
	49,875,274.42

7. Fixed Assets

Particulars	Op. Balance	Additions	Deletions	Cl. Balance
I. Land and Building				
-Land	11,156,720.00	-	-	11,156,720.00
-Building	189,850,982.16	-	-	189,850,982.16
-Building Under Construction	111,041,110.57	25,864,506.00	-	136,905,616.57
II. Plant and Machinery	81,117,408.97	19,536,531.00	1,011,361.00	99,642,578.97
III. Books & Periodicals	4,153,521.00	647,970.00	-	4,801,491.00
IV. Computers & Peripherals	30,379,694.00	6,953,235.40	-	37,332,929.40
V. Furniture & Fixture	29,016,267.00	3,688,766.00	-	32,705,033.00
VI. Office Equipment	7,342,818.00	2,058,676.00	-	9,401,494.00
VII. Software (Intangible Asset)	19,116.00	-	-	19,116.00
VIII. Livestock		96,000.00		96,000.00
Total ...	464,077,637.70	58,845,684.40	1,011,361.00	521,911,961.10

8. Current Assets, Loans & Advances

Fee Receivable from Students	16,304,641.73
Advance to Suppliers	4,922,697.89
Balance with Revenue Authorities	2,404,971.78
Security Deposits - AICTE	1,500,000.00
Others	492,295.35
Loan & Advances	1,706,134.00
Prepaid Expenses	1,687,299.00
Trade Receivables	607,470.00
Advances to Staff	348,510.00
Grant Receivable	14,000.00
TDS Receivable	42,414.19
	30,030,433.94

9. Cash and Bank Balances

Fixed Deposits with Canara Bank	18,722,696.00
Fixed Deposits with HDFC Bank	4,950,000.00
Fixed Deposits with Punjab National Bank	1,599,004.00
Fixed Deposits # 184545 with Axis Bank	80,000.00
Interest Accrued on Fixed Deposits above	2,120,280.76
Balance in Current Account # 1175002100009462 with Punjab National Bank, D. Dun	374,712.00
Balance in Savings Account # 919010037596563 with Axis Bank, D. Dun.	3,105,186.43
Balance in Savings Account # 918010039830352 with Axis Bank, D. Dun	1,233,932.25
Balance in Savings Account #918010040375619 with Axis Bank, D. Dun.	258,780.13
Balance in Savings Account # 919010037474146 with Axis Bank, D. Dun.	225,338.18
Balance in Savings Account # 919010092870505 with Axis Bank, D. Dun	203,453.38
Balance in Savings Account # 097901000438 with ICICI Bank, D. Dun	126,646.75
Balance in Savings Account # 50100592684422 with HDFC Bank	100,690.00
Balance in Savings Account # 1182101021400 with Canara Bank	70,786.80
Cash-in-hand	993,410.09
	34,164,916.77



Rijan Educational Society
Sheeshambara, Sihniwala, Shimla Road, Dehradun
Schedules to Accounts for the year ending March 31, 2023

10. Academic Expenses

Salary To Faculty Staff	56,979,248.00
Educational, Laboratory and Workshop Expenses	34,297,509.28
Mess Expenses	16,228,705.28
Hostel Expenses	1,003,358.00
	108,508,820.56

11. Administrative Expenses

Salaries & Employees Benefits	39,238,479.00
Advertisement & Publicity	16,169,729.12
Vehicle Running Expenses	7,397,359.80
Security Guard Expenses	3,395,727.00
Printing & Stationery	2,891,184.00
Repairs & Maintenance	2,277,031.50
Travelling and Conveyance	2,184,223.00
Professional and Legal Expenses	1,985,745.00
Rent Rates & Taxes	1,259,681.00
Insurance Expenses	1,235,918.00
Software,Website & Internet Expenses	1,023,083.00
Festival Expenses	1,006,143.00
Generator Running Expenses	917,930.80
Loss on Sale of Vehicle	761,361.00
House Keeping Expenses	642,759.00
Gardening Expenses	456,327.00
Electricity Expenses	444,998.53
Office Expenses	263,675.50
Telephone Expenses	215,124.00
Freight & Cartage	162,704.00
Smart Card	152,928.00
Charity & Donation	115,000.00
Annual Subscription Charges	60,108.00
Postage & Courier	42,990.00
Medical Expenses	30,997.00
Prior Period Expenses	6,230.00
Balance written off	65.79
	84,337,502.04

12. Financial Charges

Interest on OD Account # 917030062791393 with Axis Bank, D. Dun	908,545.00
Interest on OD Account # 1182257051774 with Canara Bank, D. Dun	316,833.00
Interest on OD Account # 50200072402294 with HDFC Bank, D. Dun	195,827.00
Interest on OD Account # 1182261051819 with Canara Bank, D. Dun.	142,584.00
Interest on OD Account # 9220300133940115 with Axis Bank, D. Dun	135,159.00
Interest on OD Account # 170002117031 with Canara Bank, D. Dun.	60,715.00
Interest on OD Account # 1182755000027 with Canara Bank, D. Dun.	24,962.00
Interest on OD Account # 170002572440 with Canara Bank, D. Dun.	20,206.00
Interest on Term Loan Account # 86537670 with HDFC Bank, D. Dun	7,685,059.25
Interest on Term Loan Account # 87126323 with HDFC Bank, D. Dun	676,828.76
Interest on Term Loan Account # 1182768000057 with Canara Bank, D. Dun.	434,867.00



Rijan Educational Society
Sheeshambara, Sihniwala, Shimla Road, Dehradun
Schedules to Accounts for the year ending March 31, 2023

Interest on Term Loan Account # 92006004677132 with Axis Bank, D. Dun.	332,353.00
Interest on Term Loan Account # 917060062791404 with Axis Bank, D. Dun.	244,611.00
Interest on Term Loan Account # 918060059099390 with Axis Bank, D. Dun.	215,826.00
Interest on Term Loan Account # 1182768000050 with Canara Bank, D. Dun.	127,352.00
Interest on Term Loan Account # 919060086897665 with Axis Bank, D. Dun.	92,636.00
Interest on Term Loan Account # 918060016175307 with Axis Bank, D. Dun.	89,110.00
Interest on Term Loan Account # 1182755000034 with Canara Bank, D. Dun.	74,171.00
Interest on Term Loan Account # 917060062791433 with Axis Bank, D. Dun.	24,326.00
Processing Fees & Bank Charges	1,283,178.23
Interest on Vehicle Loan	590,204.31
	<u>13,675,353.55</u>

13. Notes to Accounts

(I) Significant Accounting Policies -

- i) The Rijan Educational Society is a Society registered under The Societies Registration Act, 1860 with the objective to run educational institutions at Dehra Dun. Presently, the Society is running four institutions by the name of Shivalik College of Engineering, Shivalik Institute of Professional Studies, Shivalik College of Pharmacy & Birla Open Minds International School.
- ii) The Society follows the Mercantile System of Accounting and recognises Income and Expenditure on accrual basis other than depreciation. Depreciation has not been charged on the Assets in the books of accounts.
- iii) The Income of the Society is exempt from tax u/s 11 of the Income Tax Act, 1961 by virtue of being registered under section 12A of the said Act.
- iv) The Financial Statements have been prepared under the historical cost convention, in accordance with the accounting standards issued by the Institute of Chartered Accountants of India as consistently followed by the Society other than AS-6 pertaining to Depreciation, since no depreciation has been charged on the Assets in the books of accounts.

(II) Balance confirmations wherever required and not available, entries in the books of accounts have been relied upon.

