

# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year  
**2019-20**

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER	Name THE ENLIGHTENED SOCIETY			PAN AACTT5817G		
	Flat/Door/Block No THE ENLIGHTENED SOCIETY	Name Of Premises/Building/Village DALELWALA			Form Number. ITR-5	
	Road/Street/Post Office DALELEWALA	Area/Locality BUDHLADA				
	Town/City/District MANSA	State PUNJAB	Pin/ZipCode 151502	Status AOP/BO! Filed u/s 139(1)-On or before due date		
	Assessing Officer Details (Ward/Circle)			ITO WARD 1(2), BHATINDA		
	e-filing Acknowledgement Number			204201831171019		

COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	0
	2	Total Deductions under Chapter-VI-A			2	0
	3	Total Income			3	0
	3a	Deemed Total Income under AMT/MAT			3a	0
	3b	Current Year loss, if any			3b	0
	4	Net tax payable			4	0
	5	Interest and Fee Payable			5	0
	6	Total tax, interest and Fee payable			6	0
	7	Taxes Paid	a	Advance Tax	7a	0
			b	TDS	7b	27500
			c	TCS	7c	0
			d	Self Assessment Tax	7d	0
			e	Total Taxes Paid (7a+7b+7c+7d)	7e	27500
	8	Tax Payable (6-7e)			8	0
	9	Refund (7e-6)			9	27500
10	Exempt Income	Agriculture		10		
		Others				

Income Tax Return submitted electronically on 17-10-2019 18:44:05 from IP address 103.223.9.132 and verified by GURPFEET SINGH having PAN DVPPS1857E on 17-10-2019 18:44:05 from IP address 103.223.9.132 using Digital Signature Certificate (DSC)  
DSC details: 15597058CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

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



**Name** : THE ENLIGHTENED SOCIETY  
**Address** : THE ENLIGHTENED SOCIETY  
 : DALELWALA  
 : DALELEWALA  
 : BUDHLADA  
 : MANSA - 151502  
 : PUNJAB  
**Status** : AOP **Asstt. Year:** 2019-2020  
**PAN/GIR** : AACTT5817G **Year Ending:** 31/03/2019  
**Range/Ward** : 1 (4) **Date of Incorporation:** 18/03/2015  
**Due Date of Filing:** 31/10/2019 **Residential Status:** RESIDENT  
**Nature of Business:** Computer training and educational institutes  
**Email** : rkm3575@yahoo.com  
**Mobile** : 9815173739

Name of the Bank	IFSC CODE	Address of the branch	Type Of A/C	A/C No.	ECS
PNB	PUNB0771100	JHUNIR	SAVING	7711000100048414	Yes
PNB	PUNB0771100	JHUNIR	SAVING	7711000100048423	No
PNB	PUNB0771100	MANSA	SAVING	7711000100028775	Yes
PNB	PUNB0031300	MANSA	CCT	03130000124179	No

### Computation of Income

**Income from Business/Profession** 1722023

**THE ENLIGHTENED SOCIETY**

Net Income as per Income & Expenditure A/C 1722026  
 Add: Items Inadmissible/For Separate Consideration 3568396  
 -----  
 Depreciation Separately Considered 3568396  
 DONATIONS -----  
 Sub Total: 5290422  
 Less: Items Admissible/For Separate Consideration (-) 3568399  
 -----  
 Depreciation as Admissible 3568399  
 -----  
 Business Income 1722023  
 -----

**Set-Off of Unabsorbed Losses** (-) 1722023

Ass. Yr.	Unabs. Dep.
2018-2019	2060247
-----	
Total	2060247
-----	
Set off	1722023
-----	
Loss C/F	338224
-----	

**Total Income** 0

**Net Assessable Income of the Assessee is thus Rs. 0**

### Computation of Tax

Tax on total income at normal rates 0  
 Add: Health & Education Cess @ 4 % 0  
 -----  
 Gross Tax Liability 0



Less: TDS

TAN Name  
PTLP13884D PUNJAB NATIONAL BANK

Amount TDS  
274992 27500

(-) 27500

Refund Due

(-) 27500

I, GURPREET SINGH son/daughter of KAUR SINGH holding PAN DVPPS1857E solemnly declare that to the best of my knowledge and belief the information given in the return and schedules thereto is correct and complete and all the bank accounts being maintained by me have been detailed above and that the amount of total income and other particulars shown therein are truly stated and are in accordance with the provisions of the Income-tax Act, 1961, in respect of income chargeable to income-tax for the previous year relevant to the assessment yr.2019-2020

Further certified that I have no foreign income & foreign assets other than specified in the ITR Forms and Computation above

I have read and understand the contents and particulars of the computation of income for the year under consideration.

Date: 17/10/2019

Place:MANSA

.....  
Sign Here  
AUTHORISED SIGNATORY

THE ENLIGHTENED SOCIETY

Allocation of Profit amongst members

Name	Profit Ratio	Share of Profit
AOP	100	0
Total	100%	0

THE ENLIGHTENED SOCIETY

Depreciation Chart of The Enlightened Society For AY 2019-2020

Particulars	WDV	Additions		Sales/ Subsidy	Rate	Dep.	WDV c/f
		Put to use >=180days	Put to use < 180 days				
Building	30433627	754074	0	0	10.00%	3118770	28068931
Electricity Equipment	194930	0	0	0	15.00%	29240	165690
Furniture	1245644	213506	471100	0	10.00%	169470	1760780
Library	705436	2284	1200	0	10.00%	70832	638088
Sports Material	207347	39757	0	0	10.00%	24710	222394
Computer	118231	29500	49600	0	40.00%	69012	128319
Fashion Designer	93527	0	0	0	15.00%	14029	79498
Mobile	1770	0	0	0	15.00%	266	1504
Music Instrument	20302	0	0	0	15.00%	3045	17257
Other Fixed Asset	18070	14790	0	0	15.00%	4929	27931
Water Cooler	167450	0	0	0	15.00%	25118	142332
Cctv	87147	0	0	0	15.00%	13072	74075
Transformer	159409	0	0	0	15.00%	23911	135498
Marketing Machine	0	2500	0	0	15.00%	375	2125
Glass Cutter Machine	0	10800	0	0	15.00%	1620	9180
Building Under Construction	754074	0	0	754074	15.00%	0	0
<b>TOTAL</b>	<b>34206964</b>	<b>1067211</b>	<b>521900</b>	<b>754074</b>		<b>3568399</b>	<b>31473602</b>

Depreciation as per books 3568396  
 Depreciation as per assessment records 3568399  
 Adjustment required -3



CA  
R.N. JAIN & CO.  
CHARTERED ACCOUNTANTS  
CHARTERED ACCOUNTANTS  
MAIN BAZAR  
BACKSIDE SUBASH DRAMATIC CLUB  
MANSA  
Phone(s): 9815173739 1652220135  
PAN: ACAPK6093M

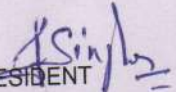
FORM NO. 3CB

[See rule 6G (1)(b)]

Audit report under section 44AB of the Income-tax Act, 1961, in the case  
Of a person referred to in clause (b) of sub-rule (1) of the rule 6G


1. We have examined the Balance Sheet as on 31st March, 2019 and the Income and expenditure account for the period beginning from 01/04/2018 to ending on 31/03/2019, attached herewith, of THE ENLIGHTENED SOCIETY THE ENLIGHTENED SOCIETY DALELWALA DALELEWALA BUDHLADA MANSA PUNJAB Permanent Account No. AACTT5817G
2. 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 DALEWALA and 1 branches.
3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any :  
Refer to Notes on Accounts  
(b) Subject to above -  
(A) 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.  
(B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.  
(C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view:-  
(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2019 and  
(ii) in the case of the Income and expenditure account of the Surplus 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 our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD and annexure thereto are true and correct subject to following observations/qualifications, if any  
1. (07) Records necessary to verify personal nature of expenses not maintained by the assessee.  
in absence of personal expenses vouchers we cannot comment upon thus.

FOR THE ENLIGHTENED SOCIETY

  
PRESIDENT

Place: MANSA  
Date: 20/09/2019

**The Enlightened Society**  
(Regd. No. 2669)  
Dalelwala (Mansa) Pb.

As per our report of even date annexed  
FOR R.N. JAIN & CO.  
(CHARTERED ACCOUNTANTS)  
Firm Reg. No. 018828N  
  
RAKESH KUMAR  
PARTNER  
Membership No. 502013  
PAN ACAPK6093M  
UDINO 19502016AAAAEP6395



**FORM NO.3CD**  
 [See rule 6G(2)]

Statement of particulars required to be furnished under Section 44AB of the Income – tax Act, 1961

**PART – A**

- 1 Name of the assessee : THE ENLIGHTENED SOCIETY
- 2 Address : THE ENLIGHTENED SOCIETY  
 DALELWALA  
 DALELEWALA  
 BUDHLADA  
 MANSA  
 PUNJAB
- 3 Permanent Account Number : AACTT5817G
- 4 Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same : Not Applicable
- 5 Status : Association of Persons
- 6 Previous Year : From 01/04/2018 to 31/03/2019
- 7 Assessment year : 2019-2020
- 8 Indicate the relevant clause of section 44AB under which the audit has been conducted : 44 AB(a) : Total sales/turnover/gross receipts in business exceeding Rs. 1 crore

**PART - B**

- 9(a) If firm or Association of Persons, indicate names of partners / members and their profit sharing ratios.

Name	Profit Sharing Ratio
AOP	100.00%

- (b) If there is any change in the partners/members or their profit sharing ratio since the last date of preceding year, the particulars of such change. NO

Date of Change	Name of Partner/Member	Type of Change	Old Profit Ratio	New Profit Sharing Ratio	Remarks

- 10.(a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)

Sector	Sub Sector	Code
Computer and Related Services	Computer training and educational institutes	14009

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

Business	Sector	Sub Sector	Code

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

Books Prescribed

- (b) List of books of account maintained and the address at which 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.)

Books Maintained	Address Line1	Address Line2	City, Town or District	State	Pincode
cash book, JOURNAL , LEDGER, SALES & PURCHASE BILL COUPONS	DALELWALA & JHUNIR	MANSA	MANSA	PUNJAB	151505





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

Books Examined
cash book, JOURNAL, LEDGER, SALES & PURCHASE BILL VOUCHERS

- 12 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, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section). NO

Section	Amount

- 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-à-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.

Particulars	Increase in Profit	Decrease in Profit

- (d) Whether any adjustment is required to be made to the profit or loss for complying with the provisions of income computation and disclosure standards notified under section 145 (2) Yes/No NO

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

ICDS	Increase in Profit	Decrease in Profit	Net Effect
Not Applicable			

- (f) Disclosure as per ICDS

ICDS	Disclosure
Not Applicable	

- 14.(a) Method of valuation of closing stock employed in the previous year. : NA

- (b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:

Particulars	Increase in Profit	Decrease in Profit

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

a) Description of capital asset,	b) Date of acquisition	c) Cost of acquisition	d) Amount at which the asset is converted into stock-in-trade.
Nil			

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

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

Description	Amount
Nil	

- (b) The Performa credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned.

Description	Amount
Nil	

- (c) escalation claims accepted during the previous year;

Description	Amount
Nil	

- (d) any other item of income;

Description	Amount
Nil	

- (e) capital receipt, if any.

Description	Amount
Nil	

- 17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:





Details of property	Address of Property				Consideration received or	Value adopted or assessed or
	Address	City or Town or District	State	Pincode		
Nil						

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 :- : As per Annexure 1

19 Amount admissible under sections: 32AC, 32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(ia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35ABA, 35ABB, 35AC, 35AD, 35CCA, 35CCB, 35CCC, 35CCD, 35D, 35DD, 35DDA, 35E

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.
35D	590709	590709

20.(a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Description	Amount
Nil	

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

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

(I) expenditure of capital nature;

Description	Amount
Nil	

(II) expenditure of personal nature;

Description	Amount
Nil	

(III) expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;

Description	Amount
Nil	

(IV)(i) expenditure incurred at clubs being entrance fees and subscriptions

Description	Amount
Nil	

(ii) as cost for club services and facilities used;

Description	Amount
Nil	

(V) (i) expenditure by way of penalty or fine for violation of any law for the time being in force;

Description	Amount
Nil	

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

Description	Amount
Nil	

(iii) expenditure incurred for any purpose which is an offence or which is prohibited by law;

Description	Amount
Nil	

21(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:

: Not Applicable

(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)

: Not Applicable

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

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

: Not Applicable

(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

: Nil

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





- (A) Details of payment on which levy is not deducted: : Not Applicable
- (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 : Not Applicable
- (iv) Fringe benefit tax under sub-clause (ic) [Wherever applicable] : Nil
- (v) wealth tax under sub-clause (iia) : Nil
- (vi) Royalty, Licence fee, Service fee etc. under sub-clause (iib) : Nil
- Salary Payable outside India to a non resident without TDS etc. under sub-clause (iii) : Nil
- (viii) Payment to PF /Other fund etc. under sub-clause (iv) : Nil
- (ix) Tax paid by employer for prerequisites under sub-clause (v) : Nil
- 21(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

Particulars	Section	Amount Debited to P/L A/c	Amount inadmissible	Remarks
Nil				

21(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

Date of Payment	Nature of Payment	Amount	Name of Payee	PAN of the Payee, if available

(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); : YES

Date of Payment	Nature of Payment	Amount	Name of Payee	PAN of the Payee, if available

- (e) provision for payment of gratuity not allowable under section 40A(7); : Nil
- (f) Any sum paid by the assessee as an employer not allowable under section 40A(9); : Nil
- (g) particulars of any liability of a contingent nature.

Nature of Liability	Amount
Nil	

(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,

Particulars	Amount
Nil	

- (i) amount inadmissible under the proviso to section 36(1)(iii); : Nil
- 22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 : Nil
- 23 Particulars of payments made to persons specified under section 40A(2)(b). : Nil

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

Section	Description	Amount
No		

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

Name of Person	Amount of Income	Section	Description of Transaction	Computation, if any
Not Applicable				

26 \*i) In respect of any sum referred to in clause (a), (b), (c), (d), (e) (f) or (g) of section 43B, the liability for which:-

- (A) Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was : Nil
- (a) Paid during the previous year ;
- (b) Not paid during the previous year

(B) Was incurred in the previous year and was

: As per Annexure 2

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





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

\* (State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.) : Nil

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 the profit and loss account and treatment of outstanding Central Value Added Tax credits / Input Tax Credit (ITC) in the accounts. :

CENVAT/ITC	Amount	Treatment in Profit & Loss Account
OPENING BALANCE	0	
CENVAT AVAILED	0	
CENVAT UTILIZED	0	
CLOSING BALANCE	0	

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

Type	Particulars	Amount	Prior Period to which it relates
Nil			

28 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia), if yes, please furnish the details of the same. : Not Applicable

29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same. : Not Applicable

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 :

Nature of Income	Amount

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? : NO

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

Nature of Income	Amount

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 69 D]. : Nil

A(a) Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the year : Not Applicable

(b) If yes, please furnish the following details

B(a) Whether the assessee has incurred expenditure during the previous year by way of interest exceeding one crore rupees as referred to in sub-section (1) of section 94B : Not Applicable

(b) If yes, please furnish the following details

C(a) Whether the assessee has entered into an impermissible avoidance agreement, as referred to in section 96, during the previous year. (This Clause is applicable from 1st April, 2020) : NO

(b) If yes, please furnish the following details

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

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 : As per Annexure 3

31(b) Particulars of each specific sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year : Nil





- 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. : Nil
- 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. : Nil
- 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. : Nil
- 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 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. : Nil

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

- 31(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. : As per Annexure 4
- 31(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. : Nil
- 31(e) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year. : Nil

(Particulars at (c.), (d) and (e) need not to be given in the case of repayment of any loan or deposit or specified advance taken or accepted from the 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 ;

Assessment Year	Nature of Loss/Allowance	Amount as returned	Amount as assessed		Remarks
			Amount	Order U/S & date	
2018-2019	UDLOSS	2060247	0	//	

- (b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. : NA
- (c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, if yes, please furnish the details of the same. :
- (d) whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same. :
- (e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, 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). : Not Applicable

Section under which deduction is claimed	Amount admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provision of Income tax act 1961 or income tax rules 1962 or any other guidelines, circulars, etc, issued in this behalf.
Nil	

- 34.(a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish: : NO
- (b) whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details: : Not Applicable





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	If not, please furnish list of details/transactions which are not reported

(c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, : Not Applicable  
please furnish:

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	Date of payment.

35 (a) In the case of a trading concern, give quantitative details of principal items of goods traded : Not Applicable

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

(A) Raw Materials : Not Applicable

(B) Finished products / By-products : Not Applicable

36 In the case of a domestic company, details of tax on distributed profits under section 115 O in the following form: : Not Applicable





- 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

Amount received (in Rs.)	Date of receipt

- 37 Whether any cost audit was carried out, 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 : NA
- 38 Whether any audit was conducted under the Central Excise Act, 1944, 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. : NA
- 39 Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, Finance Act, 1994 in relation to valuation of taxable services, 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. : NA
- 40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

S.No.	Particulars	Previous Year			Preceding Previous Year		
a	Total turnover of the assessee	27027083			19063420		
b	Gross profit / Turnover						
c	Net profit / Turnover	1722026	27027083	6.37	-2065345	19063420	-10.83
d	Stock - in - trade / Turnover						
e	Material consumed / Finished goods produced						

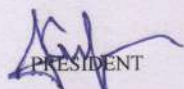
- 41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings. : Nil
- 42 (a) Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form 61B : Not Applicable  
 (b) If yes, please furnish
- 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 of its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report

- (c) If Not due, please enter expected date of furnishing the report : Not Applicable
- 44 Break-up of total expenditure of entities registered or not registered under GST : Not Applicable
- This Clause is applicable from 1st April, 2020)**

As per our report of even date annexed

FOR THE ENLIGHTENED SOCIETY

  
PRESIDENT

Date:20/09/2019  
Place:MANSA

For R.N. JAIN & CO.  
CHARTERED ACCOUNTANTS  
Firm Registration No. 018828N

  
RAKESH KUMAR  
PARTNER  
Membership No. 502016  
Pan ACAPK6093M  
UDINO 195020 | 6AAAAEP6395

**The Enlightened Society**  
(Regd. No.2669)  
Dalelwaia (Mansa) Pb.



**ANNEXURE - 1**

**ANNEXURE OF DEPRECIATION AS PER INCOME TAX ACT 1961 FORMING PART OF FORM NO. 3CD-CLAUSE 18**

Description/Block of asset	Rate	WDV	ADDITIONS			DEDUCTIONS		Depreciation	WDV e/f
			Date of Purchase	Date of Put to Use	Amount	Date of Sale	Amount		
BUILDING	10	30433627	01/04/2018	01/04/2018	754074		0	3118770	28068931
ELECTRICITY EQUIPMENT	15	194930					0	29240	165690
FURNITURE	10	1245644	03/07/2018	03/07/2018	13800		0	169470	1760780
			10/07/2018	10/07/2018	13800				
			28/08/2018	28/08/2018	185906				
			06/10/2018	06/10/2018	200000				
			09/02/2019	09/02/2019	28300				
			03/03/2019	03/03/2019	242800				
LIBRARY	10	705436	21/04/2018	21/04/2018	2084		0	70832	638088
			01/02/2019	01/02/2019	820				
			17/09/2018	17/09/2018	200				
			22/02/2019	22/02/2019	380				
SPORTS MATERIAL	10	207347	01/04/2018	01/04/2018	33557		0	24710	222394
			01/04/2018	01/04/2018	6200				
COMPUTER	40	118231	23/04/2018	23/04/2018	29500		0	69012	128319
			27/02/2019	27/02/2019	49600				
FASHION DESIGNER	15	93527					0	14029	79498
MOBILE	15	1770					0	266	1504
MUSIC INSTRUMENT	15	20302					0	3045	17257
OTHER FIXED ASSET	15	18070	09/04/2018	09/04/2018	11190		0	4929	27931
			06/07/2018	06/07/2018	3600				
WATER COOLER	15	167450					0	25118	142332
CCTV	15	87147					0	13072	74075
TRANSFORMER	15	159409					0	23911	135498
marketing machine	15	0	27/04/2018	27/04/2018	2500		0	375	2125
glass cutter machine	15	0	09/07/2018	09/07/2018	10800		0	1620	9180
BUILDING UNDER CONSTRUCTION	15	754074				01/04/2018	754074	0	0
<b>TOTAL</b>		<b>34206964</b>			<b>1589111</b>		<b>754074</b>	<b>3568399</b>	<b>31473602</b>

FOR THE ENLIGHTENED SOCIETY



For R.N. JAIN & CO.  
CHARTERED ACCOUNTANTS  
Firm Registration No. 018828N



  
PRESIDENT

Date: 20/09/2019

Place: MANSI

The Mansi Society

Regd. No. 26

Dalelwala (Mansi) Ps.

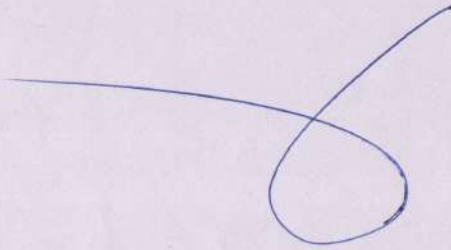


RAKESH KUMAR  
PARTNER

Membership No. 502016

Pan ACAPK6093M

UDINO 19502016AAAAEP6395



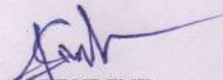


**Annexure - 2**

**ANNEXURE FOR LIABILITY INCURRED DURING PREVIOUS YEAR TO AND FORMING  
PART OF FORM NO. 3CD-CLAUSE 26(B)**

Nature of Liability	Amount Incurred during the prev. yr. But remaining O/S as on the last day of prev. yr.	Amount paid/set off before the due date of filing return/date upto which reported in the tax audit report		Amount Unpaid on the due date of filing return/date upto which ta audit rep.	Whether Passed through P&L A/C	Section
		Date	Amount			
bank int	216408	02/05/2019	216408	0	YES	43Be

FOR THE ENLIGHTENED SOCIETY

  
PRESIDENT

Date:20/09/2019

**The Enlightened Society**  
Mansa  
Regd. No.266  
Dalelwala (Mansa) Pt.

For R.N. JAIN & CO.  
CHARTERED ACCOUNTANTS  
Firm Registration No. 018828N

  
RAKESH KUMAR  
PARTNER

Membership No. 302016  
Pan ACAPK6093M  
UDINO 19502016AAAAEP6395

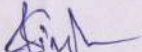


Annexure - 3

PARTICULARS OF EACH LOAN & DEPOSIT EXCEEDING THE LIMIT SPECIFIED U/S 269SS  
FORMING PART OF FORM NO. 3CD-CLAUSE 31(a)

Name of the lender or depositor	Address of the lender or depositor	Pan	Amount of Loan/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 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 account
JASPAL SINGH	MANSA		100000	NO	100000	ECS	YES
LAKHWINDER SINGH	MANSA		500000	NO	500000	CHEQUE	YES
RENIENCE SCHOOL	MANSA		500000	YES	500000	CHEQUE	YES
harminder singh	mansa		700000	YES	700000	ECS	YES

FOR THE ENLIGHTENED SOCIETY

  
PRESIDENT

Date: 20/09/2019  
Place: MANSa  
The Enlightened Society  
Regd. No. 20  
Dalelwala (Mansa) Pb.

For R.N. JAIN & CO.  
CHARTERED ACCOUNTANTS  
Firm Registration No. 018828N

  
RAKESH KUMAR  
PARTNER  
Membership No. 502016  
Pan ACABK6093M  
UDINO 19502016AAAAEP6395

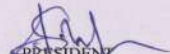


**Annexure - 4**

**PARTICULARS OF EACH REPAYMENT OF LOAN / DEPOSIT / ANY SPECIFIED ADVANCE IN AN AMOUNT EXCEEDING THE LIMIT SPECIFIED U/S 269T  
FORMING PART OF FORM NO. 3CD-CLAUSE 31(c)**

Name of the payee	Address of the payee	PAN(If available)	Amount of Repayment	Maximun amount Outstanding during year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through bank account	In case the repayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
HARMINDER SINGH	MANSA		700000	700000	ECS	YES
RENIENCE	MANSA		500000	500000	CHEQUE	YES
SHREE GANPATI COMMISSION AGEN	MANSA		400000	400000	CHEQUE	YES

FOR THE ENLIGHTENED SOCIETY

  
PRESIDENT

Date:20/09/2019  
Place:MANSA  
**The Enlightened Society**  
(Regd. No.2609)  
Dalelwala (Mansa) Pb.

For R.N. JAIN & CO.  
CHARTERED ACCOUNTANTS  
Firm Registration No. 018828N

  
RAKESH KUMAR  
PARTNER  
Membership No. 502016  
Pan ACAPK6093M  
UDINO 19502016AAAAEP6395



**THE ENLIGHTENED SOCIETY, DALELWALA**

**BALANCE SHEET AS ON 31.03.2019**

<b>LIABILITIES</b>	<b>AMOUNT(RS.)</b>	<b>ASSETS</b>	<b>AMOUNT(RS.)</b>
Capital Surplus (Members Contribution and Building Fund)	19,344,623.00	<b><u>FIXED ASSETS</u></b>	
<b><u>RESERVE &amp; SURPLUS</u></b>	-	<i>As per Annexure 'B'</i>	36,197,058.00
Opening Surplus	- 4,358,036.23	<b><u>CURRENT ASSETS</u></b>	
During the Year	<u>1,722,025.55</u>	<b><u>DEPOSITS</u></b>	
<b><u>SECURED LOAN</u></b>		F.D. A/c	100,000.00
<i>P.N.B T/L A/c</i>	19,471,029.67	F.D.R. A/c 9195	800,000.00
<b><u>UNSECURED LOAN</u></b>		F.D.R. A/c 9201	200,000.00
<i>As per Annexure 'A'</i>	6,910,955.50	F.D.R. A/c 9210	200,000.00
<b><u>CURRENT LIABILITY</u></b>		University Security & Funds	2,080,000.00
<i>Salary A/c Payable</i>	1,293,700.00	<b><u>LOANS &amp; ADVANCES</u></b>	
		<i>Tds A/c</i>	40,919.00
		<i>Accrued interest</i>	624,039.00
		<i>Fee Receivable</i>	1,215,823.00
		<i>Garg Furniture Industries</i>	150,000.00
		<b><u>CASH &amp; BANK BALANCE</u></b>	
		<i>Cash in Hand</i>	377,124.00
		<i>Punjab National Bank 28775</i>	4,014.77
		<i>Punjab National Bank 48423</i>	14,435.12
		<i>Punjab National Bank 48414</i>	18,047.84
		<i>Preliminary Expenses</i>	2,362,836.76
<b>TOTAL</b>	<u>44,384,297.49</u>	<b>TOTAL</b>	<u>44,384,297.49</u>

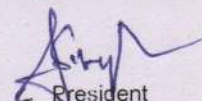
**AUDITORS REPORT**

Audited in terms of our separate report of  
even date attached.

FOR R.N.JAIN & CO.  
CHARTERED ACCOUNTANTS

(RAKESH KUMAR)  
PARTNER  
M.NO.502016

For The Enlightened Society Dalelwala

  
President

**The Enlightened Society**  
(Regd. No.266...)  
Dalelwala (Mansa) Pb.

PLACE:MANSA  
DATED:20.09.2019



**THE ENLIGHTENED SOCIETY, DALELWALA**

**INCOME & EXPENDITURE A/C**  
**FOR THE YEAR ENDING 31.03.2019**

<u>EXPENDITURE</u>	<u>AMOUNT(RS.)</u>	<u>INCOME</u>	<u>AMOUNT(RS.)</u>
To Salary	7,718,116.00	By Fee Receipts	27,027,083.00
To Deprication <i>As per Annexure 'B'</i>	3,568,396.00	By Interest	295,088.00
To Advertiesment Exp	130,930.00	By Discount	2,173.00
To Bank Exp	20,532.26	By Camp Income	11,000.00
To Prospectus Exp	99,120.00	By Misc Income	4,000.00
To Electricity Exp	516,430.00		
To Van Exp	40,000.00		
To Function Exp	257,138.00		
To Study Matreial Exp	112,520.00		
To Audit & Advocates3	10,000.00		
To Insurance Exp	7,618.00		
To Camp Exp.	10,500.00		
To Internet Bill	26,892.00		
To News Paper Exp	11,628.00		
To Printing & Stationery	95,816.00		
To Legal exp	25,000.00		
To Accounting Charges	15,000.00		
To Tea & Refreshment	83,409.00		
To Telephone Exp	2,800.00		
To Misc Exp	17,313.00		
To Contengency Fees	5,792.00		
To Corrier & postage	440.00		
To Gardning Exp	120,690.00		
To Interest Paid to bank	2,927,696.00		
To Medicine Exp	2,000.00		
To Preliminary Exp	590,709.19		
To Repair & Maintenance	62,980.00		
To School Exp	143,467.00		
To University fee	8,187,886.00		
To Tour & Travling	147,500.00		
To Diesel Exp	659,000.00		
To Net Profit	1,722,025.55		
<b>TOTAL</b>	<b>27,339,344.00</b>	<b>TOTAL</b>	<b>27,339,344.00</b>

**AUDITORS REPORT** For The Enlightened Society Dalelwala

Audited in terms of our separate report of  
even date attached.

FOR R.M.JAIN & CO.  
CHARTERED ACCOUNTANTS



(RAKESH KUMAR)  
PARTNER  
M.NO.502016

PLACE:MANSA  
DATED:20.09.2019

  
President  
**The Enlightened Society**  
(Regd. No. 266)  
Dalelwala (Mansa) Pb.



**THE ENLIGHTENED SOCIETY, DALELWALA**

**SCHEDULE OF FIXED ASSETS AS ON 31.03.2019**

ANNEXURE 'B'

S.NO.	DESCRIPTION OF ASSETS	RATE OF DEP.	OPENING BALANCE	ADDITIONS		DELETIONS	TOTAL	DEPRECIATION ALLOWABLE	W.D.V. AS ON 31.03.2018
				1st HALF	2nd HALF				
1	Land	0%	4,669,500.00	-	-	-	4,669,500.00	-	4,669,500.00
2	Building A/c	10%	31,187,701.00	-	-	-	31,187,701.00	3,118,770.00	28,068,931.00
3	Electricity Equipment	15%	194,930.00	-	-	-	194,930.00	29,239.00	165,691.00
4	Furniture A/c	10%	1,245,644.00	213,506.00	471,100.00	-	1,930,250.00	199,470.00	1,760,780.00
5	Library A/c	10%	705,436.00	2,284.00	55,151.00	-	762,871.00	70,832.00	692,039.00
6	Sports Material A/c	10%	207,347.00	39,757.00	-	-	247,104.00	24,710.00	222,394.00
7	Marking Machine	15%	-	2,500.00	-	-	2,500.00	375.00	2,125.00
8	Computer A/c	40%	118,232.00	29,500.00	49,600.00	-	197,332.00	69,012.00	128,320.00
9	Fashion Designer	15%	93,528.00	-	-	-	93,528.00	14,029.00	79,499.00
10	Mobiel A/c	15%	1,770.00	-	-	-	1,770.00	265.00	1,505.00
11	Music Instrument	15%	20,302.00	-	-	-	20,302.00	3,045.00	17,257.00
12	Other Fixed Assets	15%	18,070.00	14,790.00	-	-	32,860.00	4,929.00	27,931.00
13	Grass Cuter Machine	15%	-	10,800.00	-	-	10,800.00	1,620.00	9,180.00
14	Water cooler	15%	167,450.00	-	-	-	167,450.00	25,117.00	142,333.00
15	C.C Tv Camera	15%	87,147.00	-	-	-	87,147.00	13,072.00	74,075.00
16	Transformer A/c	15%	159,409.00	-	-	-	159,409.00	23,911.00	135,498.00
<b>TOTAL</b>			<b>38,876,466.00</b>	<b>313,137.00</b>	<b>575,851.00</b>	<b>-</b>	<b>39,765,454.00</b>	<b>3,568,396.00</b>	<b>36,197,058.00</b>

NOTE: (1) There were no adjustments made on account of Modified Value Added Tax, change in rate of Exchange of Currency and Subsidy or Grant or Reimbursement.

**DETAILS OF FIXED ASSETS ADDITION**

Sr No.	PARTICULARS	AMOUNT	DATE
1	Computer A/c	29,500.00	23.04.2018
2	Computer A/c	49,600.00	27.02.2019
3	Furniture A/c	13,800.00	03.07.2018
4	Furniture A/c	13,800.00	10.07.2018
5	Furniture A/c	185,906.00	28.08.2018
6	Furniture A/c	200,000.00	6.10.2018
7	Furniture A/c	28,300.00	09.02.2019
8	Furniture A/c	242,800.00	03.03.2019
9	Library A/c	2,084.00	21.04.2018
10	Library A/c	200.00	17.09.2018
11	Library A/c	820.00	01.02.2019
12	Library A/c	380.00	22.02.2019
13	Library A/c	53,951.00	31.03.2019
14	Marking Machine	2,500.00	27.04.2018
15	Other Fixed Assets	11,190.00	09.04.2018
16	Other Fixed Assets	3,600.00	06.07.2018
17	Sports Material A/c	33,557.00	01.04.2018
18	Sports Material A/c	6,200.00	09.07.2018
19	Grass Cuter Machine	10,800.00	09.07.2018
<b>TOTAL</b>		<b>885,988.00</b>	



57435



**THE ENLIGHTENED SOCIETY, DALELWALA**

Annexure 'A'

**SCHEDULE OF UNSECURED LOAN DETAILS AS ON 31.03.2019**

<u>S.NO.</u>	<u>PARTICULARS</u>	<u>AMOUNT(RS.)</u>
1	Ajit Inder Singh	199,985.00
2	Didar Singh	1,095,000.00
3	Beant Singh	1,220,000.00
4	Gurdeep Singh	100,000.00
5	Gurpal Singh Chahalanwali	300,000.00
6	Gurpreet Singh	211,000.00
7	Hardeep Singh	1,410,000.00
8	Harinder Singh	300,000.00
9	Rural Education dev. Society	1,074,970.50
10	Sukhmander Singh	100,000.00
11	Satpal Singh	300,000.00
12	Jaspal Singh	100,000.00
13	Lakwinder Singh	500,000.00
	<b>TOTAL</b>	<b>6,910,955.50</b>





**THE ENLIGHTENED SOCIETY, DALELWALA**

**NOTES ON ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICIES**  
**FORMING PART OF BALANCE SHEET**  
**FOR THE YEAR ENDING 31.03.2019**

**and Annexure to clause 13 (f) of Form 3CD**  
**Disclosures as per ICDS**

l)	ICDS-I Accounting Policies	(a)	The Accounts are made on mercantile basis of accounting as per Historical Cost conventions.
		(b)	Fixed Assets are stated at their written down value.
		(c)	Depreciation has been provided as per the rates prescribed under Income Tax Rules 1962.
		(d)	There are no Contingent Liabilities on 31.03.2019.
		(e)	Inventories are valued at cost or NRV which ever is less after applying FIFO method.
		(f)	Closing Stock as valued, verified & certified by the management has been relied upon.
		(g)	Sundry Debtors, Creditors, loans & advances, advance to suppliers and advance from customer are subject to confirmation from the respective parties.
		(h)	Based on the information available with the Assessee, there is no balance due on which interest has been paid or payable during the year under the terms of the MSMED Act, 2006.
		(i)	Sundry Export debtors outstanding in foreign exchange at year-end are accounted for at the appropriate respective year end exchange rates.
		(j)	The Assessee's contribution to the Provident fund is charged to revenue.
		(k)	None of the employees qualify under gratuity under the payment of Gratuity Act so no provision has been made in the accounts.





		(l)	The preparation of financial statements in conformity with generally accepted accounting principles which require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities as at the date of the financial statements. Actual results, if they differ from those estimates, are recognised prospectively in the period in which results materialize.
		(m)	Assessee has adopted a policy of revenue recognition as per Income Computation & disclosure standard IV.
		(n)	The accounting policies not specifically stated here are generally complied with the accepted accounting principles.
II)	ICDS-II valuation of Inventories	(a)	Inventories are valued at cost or NRV which ever is less after applying FIFO method.
		(b)	Total Carrying amount of Inventory is Rs. NIL and its classification is as under
		(i)	Raw Material and consumables   NIL
		(ii)	Work In progress   NIL
		(iii)	Finished Goods   NIL
		(iv)	Stores and Spares   NIL
		(v)	Loose tools   NIL
III)	ICDS-III Construction Contracts		Not Applicable
IV)	ICDS-IV Revenue Recognition	(a)	Revenue from Sale of Goods is recognised when property under consideration and risk and rewards of ownership have been transferred and there is no uncertainty regarding consideration and its ultimate collection.
		(b)	Revenue from rendering of Services is recognised when services have been rendered and there is no uncertainty regarding consideration and its ultimate collection.
		(c)	The amount of revenue from service transactions recognised as revenue during the previous year is Rs. 27027083/-





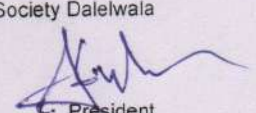
		(d)	Revenue from interest income is recognised on time basis determined by amount outstanding and rate applicable. However interest on refund of any tax, duty or cess is recognised on receipt basis.
		(e)	No significant uncertainty exists regarding the amount of consideration that will be derived from sale of goods or rendering of services.
V)	ICDS-V Tangible Fixed Assets		As per Annexure 'B'
VI)	ICDS-VII Government Grants	(a)	Nature and extent of Government grants recognised during the previous year by way of deduction from the actual cost of the asset or assets or from the written down value of block of assets during the previous year.
		(b)	Nature and extent of Government grants recognised during the previous year as income.
		(c)	There is no Government grant which is not recognised during the previous year either by way of deduction from actual cost of asset or assets or from written down value of block of assets or by way of recognition as income.
VII)	ICDS-IX Borrowing Costs	(a)	Borrowing Cost that are directly attributable to the acquisition, construction or production of a qualifying assets are capitalized as a part of cost of the asset. Other borrowing costs are recognized as an expense in accordance with provisions of Income Tax Act 1961.
		(b)	The amount of borrowing costs capitalised during the previous year is Rs NIL
VIII)	ICDS-X Provisions, Contingent Liabilities & Contingent Assets	(a)	Not applicable as there is no requirement of provisions, Contingent liabilities & Contingent assets during the previous year as same are nil.

FOR R.N. JAIN & CO.  
CHARTERED ACCOUNTANTS

  
(RAKESH KUMAR)  
PARTNER  
M.NO. 502016

PLACE: MANSAL  
DATED: 20.09.2019

For The Enlightened Society Dalelwala

  
President  
**The Enlightened Society**  
(Regd. No. 2607)  
Dalelwala (Mansa) Pb.