

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

**Assessment Year
2020-21**

PAN	AACTT5817G		
Name	THE ENLIGHTENED SOCIETY		
Address	THE ENLIGHTENED SOCIETY, DALELWALA, DALELEWALA, BUDHLADA, MANSA, PUNJAB, 151502		
Status	AOP/BOI	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	843893881181220

	Taxable Income and Tax details	Sl. No.	Amount
	Current Year business loss, if any		
	Total Income	1	0
	Book Profit under MAT, where applicable		62690
	Adjusted Total Income under AMT, where applicable	2	0
	Net tax payable	3	62690
	Interest and Fee Payable	4	26797
	Total tax, interest and Fee payable	5	0
	Taxes Paid	6	26797
	(+)Tax Payable /(-)Refundable (6-7)	7	29091
	Dividend Tax Payable	8	-2290
	Interest Payable	9	0
	Total Dividend tax and interest payable	10	0
	Taxes Paid	11	0
	(+)Tax Payable /(-)Refundable (11-12)	12	0
	Accreted Income as per section 115TD	13	0
	Additional Tax payable u/s 115TD	14	0
	Interest payable u/s 115TE	15	0
	Additional Tax and interest payable	16	0
	Tax and interest paid	17	0
	(+)Tax Payable /(-)Refundable (17-18)	18	0
		19	0

Income Tax Return submitted electronically on 18-12-2020 21:21:41 from IP address 103.40.197.156 and verified by GURPREET SINGH

having PAN DVPPS1857E on 18-12-2020 21:21:41 from IP address 103.40.197.156 using Digital Signature Certificate (DSC).

DSC details: 111666775477853CN=Verasys CA
2014.2.5.4.51=#13294f6666696365204e6f2e2032312c20326e6420466c6f6f722c20426861766e61204275696c64696e67,STREET=V.S.

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name : THE ENLIGHTENED SOCIETY
 Address : THE ENLIGHTENED SOCIETY
 : DALELWALA
 : DALELEWALA
 : BUDHLADA
 : MANSA - 151502
 : PUNJAB
 Status : AOP
 PAN/GIR : AACTT5817G
 Range/Ward : 1(4)
 Due Date of Filing: 10/01/2021
 Nature of Business: 14009 -Computer training and educational institutes
 Email : rkm3575@yahoo.com
 Mobile : 9815173739
 Date of Filing 18/12/2020 & Receipt No 843893881181220

Asstt. Year: 2020-2021
 Year Ending: 31/03/2020
 Date of Incorporation: 18/03/2015
 Residential Status: RESIDENT

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

Computation of Income

Income from Business/Profession
 =====
 THE ENLIGHTENED SOCIETY

 400912

Net Income as per Income & Expenditure A/C 365347
 Add: Items Inadmissible/For Separate Consideration 3385644

 Depreciation Separately Considered 3354924
 EPF 30720
 Sub Total: -----
 3750991
 Less: Items Admissible/For Separate Consideration (-) 3350079

 Depreciation as Admissible 3350079

Business Income -----
 400912

Set-Off of Unabsorbed Losses
 =====
 (-) 338224

Ass. Yr.	Unabs. Dep.
2018-2019	338224
Total	338224
Set off	338224
Loss C/F	0

Total Income -----
 62688

Net Assessable Income of the Assessee is thus Rs. 62690

Computation of Tax

Tax on income at maximum marginal rate @ 30% 18807
 Add: Surcharge on above 6959
 Add: Health & Education Cess @ 4 % 1031

Gross Tax Liability		-----	26797
Less: TDS			
TDS on Other than Salaries as per List Attached	29091	(-)	29091
Refund Due		-----	(-) 2290

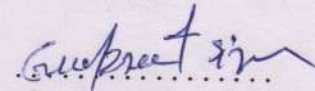
I, GURPREET SINGH son/daughter of . holding PAN DVPPS1857E
solemnly declare that to the best of my knowledge and belief the information given in the return and schedules
thereto is correct and complete and all the bank accounts being maintained by me have been detailed above and
that the amount of total 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. 2020-2021

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: 18/12/2020

Place: MANSAL


.....
Sign Here
AUTHORISED SIGNATORY

THE ENLIGHTENED SOCIETY

Allocation of Profit amongst members

Name	Profit Ratio	Share of Profit
AOP1	50	31344
AOP2	50	31344
Total	100%	62688

THE ENLIGHTENED SOCIETY

Depreciation Chart of The Enlightened Society For AY 2020-2021

Particulars	WDV	Additions		Sales/ Subsidy	Rate	Dep.	WDV
		Put to use >=180days	Put to use < 180 days				
Building	28068931	0	612700	0	10.00%		c/f
Electricity Equipment	165690	0	0	0	15.00%	2837528	25844103
Furniture	1760780	305960	140000	0	10.00%	24854	140836
Library	638088	0	0	0	10.00%	213674	1993066
Sports Material	222394	0	11000	0	10.00%	63809	574279
Computer	128319	55000	85000	0	10.00%	22789	210605
Fashion Designer	79498	0	0	0	40.00%	90328	177991
Mobile	1504	0	0	0	15.00%	11925	67573
Music Instrument	17257	0	0	0	15.00%	226	1278
Other Fixed Asset	27931	10000	16150	0	15.00%	2589	14668
Water Cooler	142332	0	0	0	15.00%	6901	47180
Cctv	74075	0	0	0	15.00%	21350	120982
Transformer	135498	0	0	0	15.00%	11111	62964
Marketing Machine	2125	0	0	0	15.00%	20325	115173
Grass Cutter Machine	9180	62000	0	0	15.00%	319	1806
Building Under Construction	0	0	0	0	15.00%	10677	60503
Ac	0	34000	0	0	15.00%	0	0
Led	0	26500	0	0	15.00%	5100	28900
Printer	0	7500	19650	0	15.00%	3975	22525
	0	0	0	0	0.00%	2599	24551
TOTAL	31473602	500960	884500	0		3350079	29508983
Depreciation as per books							3354924
Depreciation as per assessment records							3350079
Adjustment required							4845

List of TDS on other than Salaries

Sl no.	TAN of the Deductor/ of Tenant	unclaimed Tds brought forward	TDS of the current Fin. Year	TDS credit being Claimed if Corr. Income Offered	Corresponding Income offerd	TDS credit being carried forward		
	(Fin. Year in which Deducted)	TDS b/f	TDS	TDS Claimed	Gross Amount	Head of Income		
1	11PTLP13884D		0	29091	29091	290907	BP	0

CA

RAKESH KUMAR
CHARTERED ACCOUNTANTS
MAIN BAZAR
MANSA
MANSA
MANSA

Phone(s): 01652 220135

rakeshmansa2000@yahoo.com 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. I have examined the Balance Sheet as on 31st March, 2020 and the Income and expenditure account for the period beginning from 01/04/2019 to ending on 31/03/2020, attached herewith, of THE ENLIGHTENED SOCIETY THE ENLIGHTENED SOCIETY DALELWALA DALELEWALA BUDHLADA MANSAL PUNJAB Permanent Account No. AACTT5817G
2. I 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) I report the following observations/comments/discrepancies/inconsistencies, if any :
Refer to Notes on Accounts
- (b) Subject to above -
 - (A) I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.
 - (B) In my opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from my examination of the books.
 - (C) In my opinion and to the best of my information and according to the explanations given to me, the said accounts, read with notes thereon, if any, give a true and fair view:-
 - (i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2020 and
 - (ii) in the case of the 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 my opinion and to the best of my information and according to explanations given to me, 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 separate personal expenses vouchers we cannot comment upon this.

FOR THE ENLIGHTENED SOCIETY

Supreet Singh

AUTHORISED SIGNATORY

Place: MANSAL

Date: 14/12/2020

As per our report of even date annexed
FOR RAKESH KUMAR
(CHARTERED ACCOUNTANTS)

MANSA
151505

RAKESH KUMAR
INDIVIDUAL
Membership No. 502016
PAN ACAPK6093M

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 : AACCT5817G
- 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 01/04/2019 to 31/03/2020
- 7 Assessment year : 2020-2021
- 8 Indicate the relevant clause of section 44AB under which the audit has been conducted : 44 AB(a) : Total sales/turnover/gross receipts of business exceeding specified limits
- 8a Whether the assessee has opted for taxation under section u/s 115BA/115BAA/115BAB : No

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	DALELWALA & JHUNIR	MANSA	MANSA	PUNJAB	151505
JOURNAL	DALELWALA & JHUNIR	MANSA	MANSA	PUNJAB	151505
LEDGER	DALELWALA & JHUNIR	MANSA	MANSA	PUNJAB	151505
SALE & PURCHASE BILLS & VOUCHERS	DALELWALA & JHUNIR	MANSA	MANSA	PUNJAB	151505

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

Books Examined
CASH BOOK
JOURNAL
LEDGER
SALE & 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
As per Annexure I	

- 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 2

19 Amount admissible under sections: 32AC, 32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iia), 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.
		Nil

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): : As per Annexure 3

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 perquisites 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 4

(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)(viii), 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, 2021) : 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 pervious year : As per Annexure 5

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 of 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 : Nil
- 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 (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances/depreciation not allowed u/s 115BAA	Amount as assessed		Remarks
				Amount	Order U/S & date	
2018-2019	UDLOSS	338224	0	0	CPC/1819/A5/18 56995375	

- (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 (c) 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	24694695			27027083		
b	Gross profit / Turnover						
c	Net profit / Turnover	365347	24694695	1.48	1722026	27027083	6.37
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, 2021)

FOR THE ENLIGHTENED SOCIETY

Gurpreet Singh
 AUTHORIZED SIGNATORY

Date: 14/12/2020
 Place: MANSA

As per our report of even date annexed

For RAKESH KUMAR
 CHARTERED ACCOUNTANTS



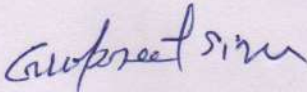
Annexure - 1

**Please furnish the Disclosure as per ICDS:
Forming Part of Form No.. 3CD-CLAUSE 13(f)**

ICDS	DISCLOSURE
ICDSI - Accounting Policies	ATTACHED WITH FINAL ACCOUNTS
ICDSII - Valuation of Inventories	ATTACHED WITH FINAL ACCOUNTS
ICDSIII - Construction	ATTACHED WITH FINAL ACCOUNTS
ICDSIV - Revenue	ATTACHED WITH FINAL ACCOUNTS
ICDSV -Tangible Fixed Assets	ATTACHED WITH FINAL ACCOUNTS
ICDSVII - Government Grants	ATTACHED WITH FINAL ACCOUNTS
ICDSIX - Borrowing Costs	ATTACHED WITH FINAL ACCOUNTS
ICDSX - Provisions, Contingent Liabilites and Contingent Assets	ATTACHED WITH FINAL ACCOUNTS

FOR THE ENLIGHTENED SOCIETY

For RAKESH KUMAR
CHARTERED ACCOUNTANTS



AUTHORISED SIGNATORY



RAKESH KUMAR
INDIVIDUAL
Membership No. 502016
Pan ACAPK6093M

Date:14/12/2020
Place:MANSА

ANNEXURE - 2

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

Description/Block of asset	Rate	WDV	Adjustment made to the written down value u/s 115BAA	Adjusted written down value	ADDITIONS			DEDUCTIONS		Depreciation	WDV c/f
					Date of Purchase	Date of Put to Use	Amount	Date of Sale	Amount		
BUILDING	10	28068931	0	28068931	18/11/2019 31/12/2019	18/11/2019 31/12/2019	2400 610300		0	2837528	25844103
ELECTRICITY EQUIPMENT	15	165690	0	165690					0	24854	140836
FURNITURE	10	1760780	0	1760780	16/05/2019 16/07/2019 21/08/2019 08/11/2019	16/05/2019 16/07/2019 21/08/2019 08/11/2019	150000 55960 100000 140000		0	213674	1993066
LIBRARY	10	638088	0	638088					0	63809	574279
SPORTS MATERIAL	10	222394	0	222394	19/02/2020	19/02/2020	11000		0	22789	210605
COMPUTER	40	128319	0	128319	01/06/2019 01/10/2019 23/07/2019	01/06/2019 05/10/2019 23/07/2019	20000 85000 35000		0	90328	177991
FASHION DESIGNER	15	79498	0	79498					0	11925	67573
MOBILE	15	1504	0	1504					0	226	1278
MUSIC INSTRUMENT	15	17257	0	17257					0	2589	14668
OTHER FIXED ASSET	15	27931	0	27931	12/04/2019 22/11/2019	12/04/2019 22/11/2019	10000 16150		0	6901	47180
WATER COOLER	15	142332	0	142332					0	21350	120982
CCTV	15	74075	0	74075					0	11111	62964
TRANSFORMER	15	135498	0	135498					0	20325	115173
marketing machine	15	2125	0	2125					0	319	1806
grass cutter machine	15	9180	0	9180	02/08/2019	02/08/2019	62000		0	10677	60503
AC	15	0	0	0	15/07/2019	15/07/2019	34000		0	5100	28900
LED	15	0	0	0	11/07/2019	11/07/2019	26500		0	3975	22525
PRINTER	15	0	0	0	15/06/2019 13/12/2019	15/06/2019 13/12/2019	7500 19650		0	2599	24551
TOTAL		31473602					1385460		0	3350079	29508983

FOR THE ENLIGHTENED SOCIETY

Caupreet Singh

For RAKESH KUMAR
CHARTERED ACCOUNTANTS



Annexure - 3

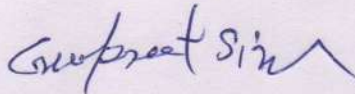
ANNEXURE FOR EPF FORMING PART OF FORM NO. 3CD-CLAUSE 20(b)

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
For the month of September 2019	7680	15/10/2019	7680	12/02/2020
For the month of October 2019	7680	15/11/2019	7680	12/02/2020
For the month of November 2019	7680	16/12/2019	7680	12/02/2020
For the month of December 2019	7680	15/01/2020	7680	12/02/2020
For the month of January 2020	7680	15/02/2020	7680	12/02/2020
For the month of February 2020	7680	16/03/2020	7680	10/03/2020
For the month of March 2020	6600	15/05/2020	6600	15/04/2020

LIST OF DELAYED / NON PAYMENTS FOR EPF FORMING PART OF FORM NO. 3CD-Q NO 20(b)

For the month of September 2019	7680	15/10/2019	7680	12/02/2020
For the month of October 2019	7680	15/11/2019	7680	12/02/2020
For the month of November 2019	7680	16/12/2019	7680	12/02/2020
For the month of December 2019	7680	15/01/2020	7680	12/02/2020

FOR THE ENLIGHTENED SOCIETY



AUTHORISED SIGNATORY

Date: 14/12/2020
Place: MANSA

For RAKESH KUMAR
CHARTERED ACCOUNTANTS



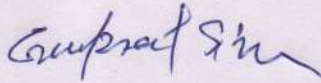
MANSA
151565
RAKESH KUMAR
INDIVIDUAL
Membership No. 502016
Pan ACAPK6093M

Annexure - 4

**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 INTEREST	165120	20/04/2020	165120	0	YES	43Be

FOR THE ENLIGHTENED SOCIETY



AUTHORISED SIGNATORY

Date: 14/12/2020
Place: MANSA

For RAKESH KUMAR
CHARTERED ACCOUNTANTS



RAKESH KUMAR
INDIVIDUAL
Membership No. 502016
Pan ACAPK6093M

Annexure - 5

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	Maximun amount outstanding in the account at any time during the Previous Year	Whether the loan or dwposit 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
AMANDEEP SINGH	DALELWALA		200000	NO	200000	CHEQUE	YES
GURPREET SINGH	DALELWALA		1212000	NO	1423000	CHEQUE	YES
RURAL EDUCATION DEV SOC	DALELWALA		20000	NO	1094970.5	CHEQUE	YES

FOR THE ENLIGHTENED SOCIETY

Gurpreet Singh

AUTHORISED SIGNATORY

Date:14/12/2020
Place:MANSAA

For RAKESH KUMAR
CHARTERED ACCOUNTANTS



RAKESH KUMAR
INDIVIDUAL
Membership No. 502016
Pan ACAPK6093M

THE ENLIGHTENED SOCIETY, DALELWALA

BALANCE SHEET AS ON 31.03.2020

LIABILITIES	AMOUNT(RS.)	ASSETS	AMOUNT(RS.)
Capital Surplus (Members Contribution and Building Fund)	19,344,623.00	FIXED ASSETS <i>As per Annexure 'B'</i>	34,227,594.00
RESERVE & SURPLUS		CURRENT ASSETS	
Opening Surplus	- 2,636,010.68 - 2,284,082.84	DEPOSITS	
TDS Written Off	- 13,419.00	F.D. A/c	100,000.00
During the Year	<u>365,346.84</u>	F.D.R. A/c 9195	800,000.00
		F.D.R. A/c 9210	200,000.00
SECURED LOAN		University Security & Funds	2,080,000.00
<i>BANK O/D A/c</i>	15,159,244.91		
UNSECURED LOAN		LOANS & ADVANCES	
<i>As per Annexure 'A'</i>	8,342,955.50	<i>Tds A/c</i>	29,091.00
		<i>Accrued interest</i>	835,618.00
CURRENT LIABILITY		<i>Fee Receivable</i>	477,742.00
<i>Salary A/c Payable</i>	1,314,380.00	<i>Preliminary Exp.</i>	1,772,127.57
		CASH & BANK BALANCE	
		<i>Cash in Hand</i>	795,309.00
		<i>Bank Accounts</i>	559,639.00
TOTAL	<u>41,877,120.57</u>	TOTAL	<u>41,877,120.57</u>

AUDITORS REPORT

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

RAKESH KUMAR
CHARTERED ACCOUNTANT

(RAKESH KUMAR)
INDIVIDUAL
M.NO.502016

For The Enlightened Society Dalelwala

Gurpreet Singh
President

PLACE-MANSA
DATED 14.12.2020

THE ENLIGHTENED SOCIETY, DALELWALA

INCOME & EXPENDITURE A/C
FOR THE YEAR ENDING 31.03.2020

<u>EXPENDITURE</u>	<u>AMOUNT(RS.)</u>	<u>INCOME</u>	<u>AMOUNT(RS.)</u>
To Salary	9,519,549.00	By Fee Receipts	24,694,695.28
To Deprication As per Annexure 'B'	3,354,924.00	By Interest	311,925.00
To Advertiesment Exp	138,421.00	By Exam Duty Receipts	74,102.00
To Bank Exp	38,003.25		
To Diesel Exp	120,300.00		
To Electricity Exp	555,041.00		
To EPF Exp	97,342.00		
To Function Exp	35,350.00		
To Exam Fees Pay Exp	7,459,694.00		
To fire safety Exp	9,000.00		
To Insurance Exp	7,395.00		
To Bank Interest	2,255,685.00		
To Internet Bill	20,000.00		
To Misc . Exp	45,510.00		
To News Paper exp	34,365.00		
To Office Exp.	12,750.00		
To Tea & Refreshment	57,301.00		
To Deffered revenue exp. written off	590,709.19		
To Printing & Stationery	130,624.00		
To Repair & Maintenance	120,730.00		
To Gardning Exp	33,930.00		
To Studunet Welfare Exp	15,530.00		
To Tour & Travling	63,222.00		
To Net Profit	365,346.84		
TOTAL	<u>25,080,722.28</u>	TOTAL	<u>25,080,722.28</u>

AUDITORS REPORT For The Enlightened Society Dalelwala
Audited in terms of our separate report of
even date attached.



(RAKESH KUMAR)
INDIVIDUAL
M.NO.502016

Gurpreet Singh
President

PLACE:MANSA
DATED:14.12.2020

THE ENLIGHTENED SOCIETY, PATELWALA

ANNEXURE IV

SCHEDULE OF FIXED ASSETS AS ON 31.03.2019

S.No	DESCRIPTION OF ASSETS	RATE OF DEPR	ORIGINAL BALANCE	ADDITIONS		DELETED	TOTAL	DEPRECIATION ALLOWABLE	NET BALANCE AS ON 31.03.2019
				IN 2018	IN 2019				
1	Land	0%	4,686,500.00				4,686,500.00	-	4,686,500.00
2	Building A/c	10%	28,905,831.00		612,700.00		29,518,531.00	2,837,528.00	26,681,003.00
3	Electricity Equipment	15%	165,891.00				165,891.00	24,854.00	141,037.00
4	Furniture A/c	10%	1,745,750.00	50,000.00	1,80,000.00		2,295,750.00	215,874.00	2,079,876.00
5	Library A/c	10%	692,000.00				692,000.00	69,200.00	622,800.00
6	Sports Material A/c	10%	222,500.00				222,500.00	22,250.00	200,250.00
7	Making Machine	15%	2,125.00				2,125.00	319.00	1,806.00
8	Computer A/c	40%	128,320.00	20,000.00	43,000.00		191,320.00	76,328.00	114,992.00
9	Fashion Designer Lab	15%	78,495.00				78,495.00	11,774.00	66,721.00
10	Mobile A/c	15%	1,505.00				1,505.00	226.00	1,279.00
11	Music Instrument	15%	17,257.00				17,257.00	2,588.00	14,669.00
12	Other Fixed Assets	15%	27,931.00		18,150.00		46,081.00	6,901.00	39,180.00
13	Grass Cutter Machine	15%	9,160.00		2,000.00		11,160.00	1,674.00	9,486.00
14	Water cooler	15%	12,313.00				12,313.00	1,846.00	10,467.00
15	CCTV Camera	15%	7,073.00				7,073.00	1,061.00	6,012.00
16	Transformer A/c	15%	115,890.00				115,890.00	17,384.00	98,506.00
17	A.C. A/c	15%	-	34,000.00			34,000.00	5,100.00	28,900.00
18	Computer software A/c	40%	-	30,000.00			30,000.00	12,000.00	18,000.00
19	LED A/c	15%	-	26,500.00			26,500.00	3,975.00	22,525.00
20	Printer A/c	15%	-	7,500.00	19,000.00		26,500.00	3,975.00	22,525.00
	TOTAL		36,197,050.00	290,750.00	264,150.00	-	36,751,950.00	3,784,928.00	32,967,022.00

NOTE: (1) There were no adjustments made on account of Modified Value Added Tax, change in rate of Exchange of currency and Subsidy on loan or Government guarantee.

DETAILS OF FIXED ASSETS ADDITION

Sr No.	PARTICULARS	AMOUNT	DATE
1	A.C. A/c	34,000.00	18.11.2018
2	Building A/c	612,700.00	31.12.2018
3	Computer A/c	20,000.00	18.10.2018
4	Computer A/c	80,000.00	18.10.2018
5	Computer Software A/c	30,000.00	21.7.2019
6	Furniture A/c	190,000.00	16.12.2018
7	Furniture A/c	15,500.00	16.7.2018
8	Furniture A/c	100,000.00	21.8.2018
9	Furniture A/c	140,000.00	16.11.2018
10	Grass cutter Machine A/c	2,000.00	2.8.2019
11	Imp. A/c	26,500.00	11.7.2019
12	Other Fixed Assets	18,000.00	17.4.2019
13	Other Fixed Assets	16,150.00	22.11.2018
14	Printer A/c	7,500.00	21.6.2019
15	Printer A/c	19,000.00	19.12.2018
16	Sports Material A/c	11,000.00	19.7.2019
	TOTAL	1,384,400.00	



THE ENLIGHTENED SOCIETY, DALELWALA

Annexure 'A'

SCHEDULE OF UNSECURED LOAN DETAILS AS ON 31.03.2020

<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	1,423,000.00
7	Hardeep Singh	1,410,000.00
8	Harinder Singh	300,000.00
9	Rural Education dev. Society	1,094,970.50
10	Sukhmander Singh	100,000.00
11	Satpal Singh	300,000.00
12	Jaspal Singh	100,000.00
13	Lakwinder Singh	500,000.00
14	Amandep Singh	200,000.00
	TOTAL	8,342,955.50



THE ENLIGHTENED SOCIETY, DALELWALA

NOTES ON ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICIES
FORMING PART OF BALANCE SHEET
FOR THE YEAR ENDING 31.03.2020

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 31.03.2020.
		(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. 24694695.28/-



		(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.

RAKESH KUMAR
CHARTERED ACCOUNTANT


MANSA
151505
(RAKESH KUMAR)
INDIVIDUAL
M.NO. 502016

PLACE: MANSA
DATED: 14.12.2020

For The Enlightened Society Dalelwala


President