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RAKESH KUMAR  
CHARTERED ACCOUNTANTS  
MAIN BAZAR  
MANSA  
MANSA  
MANSA

Phone(s): 01652 220135  
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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, 2021 and the Income and expenditure account for the period beginning from 01/04/2020 to ending on 31/03/2021, attached herewith, of THE ENLIGHTENED SOCIETY THE ENLIGHTENED SOCIETY DALELWALA DALELEWALA BUDHLADA MANSA 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 2021 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

AUTHORISED SIGNATORY

Place: MANSA

Date: 31/12/2021 Regd No. 2689

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

RAKESH KUMAR  
INDIVIDUAL  
Membership No. 502016  
PAN ACAPK6093M

UDIN - 22502016AAAAA09653



**RAKESH KUMAR**  
**CHARTERED ACCOUNTANTS**  
**Pan : ACAPK6093M**

**MAIN BAZAR**  
**MANSA**  
**MANSA**  
**MANSA**  
**PUNJAB**

Phone : 01652 220135  
 email : rakeshmansa2000@yahoo.com

**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 01/04/2020 to 31/03/2021
- 7 Assessment year : 2021-2022
- 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 115BA/115BAA/115BAB/115BAC/ 115BAD : 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 |
|------|----------------------|
| AOPI | 50.00%               |
| AOP2 | 50.00%               |

(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

*Gurpreet Singh*  
 Chairman  
**The Enlightened Society**  
 Dalelwala (Mansa) Regd No. 2569





|                  |
|------------------|
| 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. : Cost Price or Market Price whichever is less

- (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 accrued | Value adopted or assessed or assessabl | Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable? |
|---------------------|---------------------|-----------------------------------|--|--|
| 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)(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. |
|---------|---|--|
|         |   | Nil  |

20.(a) Any sum paid to an employee as bonus or commision 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;

*Gurpreet Singh*  
Chairman  
The Enlightened Society  
Dalelwala (Mansa) Regd No. 2669





| 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 |
|-----------------|-------------------|--------|---------------|--------------------------------|
|                 |                   |        |               |                                |



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Dalehwala (Mansa) Regd No. 2869



|  |  |  |  |  |
|--|--|--|--|--|
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|--|--|--|--|--|

(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 3
- (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, levvy, 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 |
|------|-------------|--------|----------------------------------|
|      |             |        |                                  |



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



|     |  |  |  |
|-----|--|--|--|
| 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)(viiia), 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, 2022) : 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 4

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



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Chairman

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- 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 an 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 3red 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 / 115BAC / 115BAD | Amount as assessed |                  | Remarks |
|-----------------|--------------------------|--|---|--------------------|------------------|---------|
|                 |                          |  |   | Amount             | Order U/S & date |         |
| Nil             |                          |  |   |                    |                  |         |
|                 |                          |  |   |                    |                  |         |

- (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



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



(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, please furnish: : Not Applicable

| 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

36A Whether the assessee has received any amount in the nature of dividend as referred to in sub- : NO

(a) clause (e) of clause (22) of section 2

(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              | 22815570      |          |      | 24694695                |          |      |
| b     | Gross profit / Turnover                     |               |          |      |                         |          |      |
| c     | Net profit / Turnover                       | 314717        | 22815570 | 1.38 | 365347                  | 24694695 | 1.48 |
| 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



*[Signature]*  
Chairman  
The Enlightened Society  
Dalelwala (Mansa) Regd No. 2669



(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, 2022)**

As per our report of even date annexed

FOR THE ENLIGHTENED SOCIETY

  
Chairman

**The Enlightened Society**  
AUTHORISED SIGNATORY  
Dalelwala (Mansa) Regd. No. 2689

Date:31/12/2021  
Place:MANSa

For RAKESH KUMAR  
CHARTERED ACCOUNTANTS



RAKESH KUMAR  
INDIVIDUAL  
Membership No. 502016  
Pan ACAPK6093M



**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

  
Chairman  
**The Enlightened Society**  
AUTHORISED SIGNATORY

Date:31/12/2021  
Place:MANSA

For RAKESH KUMAR  
CHARTERED ACCOUNTANTS



RAKESH KUMAR  
INDIVIDUAL  
Membership No. 502016  
Pan ACAPK6093M



**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 115BAC / 115BAD | Adjustment made to wdv of Intangible asset due to excluding value of goodwill of a business or profession | Adjusted written down value | ADDITIONS        |                    |              | DEDUCTIONS   |        | Depreciation | WDV<br>c/f     |                 |
|----------------------------|------|-----------------|---|---|-----------------------------|------------------|--------------------|--------------|--------------|--------|--------------|----------------|-----------------|
|                            |      |                 |   |   |                             | Date of Purchase | Date of Put to Use | Amount       | Date of Sale | Amount |              |                |                 |
| BUILDING                   | 10   | 25844103        | 0   | 0   | 25844103                    |                  |                    |              |              |        | 0            | 2584410        | 23259693        |
| ELECTRICITY EQUIPMENT      | 15   | 140836          | 0   | 0   | 140836                      |                  |                    |              |              |        | 0            | 21125          | 119711          |
| FURNITURE                  | 10   | 1993066         | 0   | 0   | 1993066                     |                  |                    |              |              |        | 0            | 199307         | 1793759         |
| LIBRARY                    | 10   | 574279          | 0   | 0   | 574279                      | 25/02/2021       | 25/02/2021         | 22236        |              |        | 0            | 58540          | 537975          |
| SPORTS MATERIAL            | 10   | 210605          | 0   | 0   | 210605                      |                  |                    |              |              |        | 0            | 21061          | 189544          |
| COMPUTER                   | 40   | 177991          | 0   | 0   | 177991                      |                  |                    |              |              |        | 0            | 71196          | 106795          |
| FASHION DESIGNER           | 15   | 67573           | 0   | 0   | 67573                       |                  |                    |              |              |        | 0            | 10136          | 57437           |
| MOBILE                     | 15   | 1278            | 0   | 0   | 1278                        |                  |                    |              |              |        | 0            | 192            | 1086            |
| MUSIC INSTRUMENT           | 15   | 14668           | 0   | 0   | 14668                       |                  |                    |              |              |        | 0            | 2200           | 12468           |
| OTHER FIXED ASSET          | 15   | 47180           | 0   | 0   | 47180                       |                  |                    |              |              |        | 0            | 7077           | 40103           |
| WATER COOLER               | 15   | 120982          | 0   | 0   | 120982                      |                  |                    |              |              |        | 0            | 18147          | 102835          |
| CCTV                       | 15   | 62964           | 0   | 0   | 62964                       |                  |                    |              |              |        | 0            | 9445           | 53519           |
| TRANSFORMER                | 15   | 115173          | 0   | 0   | 115173                      |                  |                    |              |              |        | 0            | 17276          | 97897           |
| marketing machine          | 15   | 1806            | 0   | 0   | 1806                        |                  |                    |              |              |        | 0            | 271            | 1535            |
| grass cutter machine       | 15   | 60503           | 0   | 0   | 60503                       |                  |                    |              |              |        | 0            | 9075           | 51428           |
| AC                         | 15   | 28900           | 0   | 0   | 28900                       |                  |                    |              |              |        | 0            | 4335           | 24565           |
| LED                        | 15   | 22525           | 0   | 0   | 22525                       |                  |                    |              |              |        | 0            | 3379           | 19146           |
| PRINTER                    | 15   | 24551           | 0   | 0   | 24551                       |                  |                    |              |              |        | 0            | 3683           | 20868           |
| <b>TOTAL</b>               |      | <b>29508983</b> |   |   |                             |                  |                    | <b>22236</b> |              |        | <b>0</b>     | <b>3040855</b> | <b>26490364</b> |

FOR THE ENLIGHTENED SOCIETY

For RAKESH KUMAR  
CHARTERED ACCOUNTANTS

AUTHORISED SIGNATORY

Date: 12/12/2021  
Place: MANSARA

**Enlightened Society**  
Dalehwa (Mansa) Regd No. 2669

MANSA  
151505  
RAKESH KUMAR  
INDIVIDUAL  
Membership No. 562016  
Pan ACAPK6093M



**Annexure - 3**

**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       | 55310  | 16/06/2021  | 55310  | 0  | YES                            | 43Be    |
| EPF                 | 16671  | 11/04/2021  | 16671  | 0  | YES                            | 43Bb    |
|                     | 0 / /  |   | 0      | 0  | NO                             |         |

FOR THE ENLIGHTENED SOCIETY

*(Signature)*  
Chairman

**The Enlightened Society**  
AUTHORISED SIGNATORY  
Daherwala (Mansa) Regd No. 2600

Date:31/12/2021  
Place:MANSa

For RAKESH KUMAR  
CHARTERED ACCOUNTANTS

*(Signature)*  
**MANSa**  
151605

RAKESH KUMAR  
INDIVIDUAL  
Membership No. 502016  
Pan ACAPK6093M



**Annexure - 4**

**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 cheque or account |
|---------------------------------|------------------------------------|-----|--|--|--|--|---|
| GURPREET KAUR W/O JASWANT SINC  | SARDULGARH                         |     | 700000                                   | NO   | 700000   | RTGS   | OTHER MODE  |
| GURVINDER SINGH                 | SARDULGARH                         |     | 800000                                   | NO   | 800000   | RTGS   | OTHER MODE  |
| JOGINDER SINGH                  | SARDULGARH                         |     | 700000                                   | NO   | 700000   | RTGS   | OTHER MODE  |
| KALDEEP KAUR                    | SARDULGARH                         |     | 700000                                   | NO   | 700000   | RTGS   | OTHER MODE  |
| PRAKASH KAUR W/O JOGINDER SINC  | SARDULGARH                         |     | 700000                                   | NO   | 700000   | RTGS   | OTHER MODE  |
| SONAL KHURANA                   | SARDULGARH                         |     | 700000                                   | NO   | 700000   | RTGS   | OTHER MODE  |
| SURINDER KAUR                   | SARDULGARH                         |     | 700000                                   | NO   | 700000   | RTGS   | OTHER MODE  |

FOR THE ENLIGHTENED SOCIETY

*Gurpreet Kaur*  
Chairman

**The Enlightened Society**  
Mansa (Panjaby) Regd No. 2689

AUTHORISED SIGNATORY

Date:31/12/2021

Place:MANSA

For RAKESH KUMAR  
CHARTERED ACCOUNTANTS



RAKESH KUMAR  
INDIVIDUAL  
Membership No. 502016  
Pan ACAPK6093M



**THE ENLIGHTENED SOCIETY, DALELWALA**

**BALANCE SHEET AS ON 31.03.2021**

| <b>LIABILITIES</b>   | <b>AMOUNT(RS.)</b>            | <b>ASSETS</b>                         | <b>AMOUNT(RS.)</b>          |
|--|-------------------------------|---------------------------------------|-----------------------------|
| Capital Surplus<br>(Members Contribution and<br>Building Fund) | 19,344,623.00                 | <b><u>FIXED ASSETS</u></b>            |                             |
| <b><u>RESERVE &amp; SURPLUS</u></b>                            |                               | As per Annexure 'B'                   | 31,204,063.00               |
| Opening Surplus  | - 2,284,082.84 - 1,969,365.86 | <b><u>CURRENT ASSETS</u></b>          |                             |
| TDS Written Off  | -                             | <b><u>DEPOSITS</u></b>                |                             |
| During the Year  | <u>314,716.98</u>             | F.D. A/c                              | 100,000.00                  |
|  |                               | F.D.R. A/c 9195                       | 800,000.00                  |
|  |                               | F.D.R. A/c 9210                       | 200,000.00                  |
|  |                               | University Security & Funds           | 2,080,000.00                |
| <b><u>SECURED LOAN</u></b>                                     |                               | <b><u>LOANS &amp; ADVANCES</u></b>    |                             |
| BANK O/D A/c   | 6,054,685.91                  | Tds & TCS A/c                         | 54,862.00                   |
|  |                               | Accrued interest                      | 1,114,773.00                |
| <b><u>UNSECURED LOAN</u></b>                                   |                               | Preliminary Exp.                      | 1,181,418.38                |
| As per Annexure 'A'  | 13,342,955.50                 | Inderjit Singh                        | 64,800.00                   |
|  |                               | Inderjit Singh S/o Jagroop Singh      | 100,000.00                  |
| <b><u>CURRENT LIABILITY</u></b>                                |                               | <b><u>CASH &amp; BANK BALANCE</u></b> |                             |
| Salary A/c Payable   | 1,546,280.00                  | Cash in Hand                          | 447,352.00                  |
| Epf Payable  | 16,671.00                     | Bank Accounts                         | 988,581.17                  |
| <b>TOTAL</b>   | <b><u>38,335,849.55</u></b>   | <b>TOTAL</b>                          | <b><u>38,335,849.55</u></b> |

**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

*(Signature)*

President

Chairman

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

PLACE:MANSA  
DATED:31.12.2021



**THE ENLIGHTENED SOCIETY, DALELWALA**

**INCOME & EXPENDITURE A/C**  
**FOR THE YEAR ENDING 31.03.2021**

| <u>EXPENDITURE</u>                           | <u>AMOUNT(RS.)</u>          | <u>INCOME</u>   | <u>AMOUNT(RS.)</u>          |
|--|-----------------------------|-----------------|-----------------------------|
| To Salary                                    | 10,866,289.00               | By Fee Receipts | 22,815,570.00               |
| To Deprication<br><i>As per Annexure 'B'</i> | 3,045,767.00                | By Interest     | 329,222.00                  |
| To Advertiesment Exp                         | 86,970.00                   |                 |                             |
| To Bank Exp                                  | 7,079.83                    |                 |                             |
| To Diesel Exp                                | 55,890.00                   |                 |                             |
| To Electricity Exp                           | 317,184.00                  |                 |                             |
| To EPF Exp                                   | 176,042.00                  |                 |                             |
| To Exam Fees Pay Exp                         | 5,524,380.00                |                 |                             |
| To Punjab Govt Fees                          | 57,000.00                   |                 |                             |
| To Insurance Exp                             | 6,923.00                    |                 |                             |
| To Bank Interest                             | 1,477,518.00                |                 |                             |
| To Misc . Exp                                | 58,630.00                   |                 |                             |
| To Discount                                  | 22.40                       |                 |                             |
| To Office Exp.                               | 20,740.00                   |                 |                             |
| To Tea & Refreshment                         | 145,780.00                  |                 |                             |
| To Deffered revenue exp. written off         | 590,709.19                  |                 |                             |
| To Printing & Stationery                     | 189,280.60                  |                 |                             |
| To Repair & Maintenance                      | 131,790.00                  |                 |                             |
| To Gardening Exp                             | 35,960.00                   |                 |                             |
| To Student Welfare Exp                       | 20,260.00                   |                 |                             |
| To Tour & Traveling                          | 15,860.00                   |                 |                             |
| To Net Profit                                | 314,716.98                  |                 |                             |
| <b>TOTAL</b>                                 | <b><u>23,144,792.00</u></b> | <b>TOTAL</b>    | <b><u>23,144,792.00</u></b> |

**AUDITORS REPORT**

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

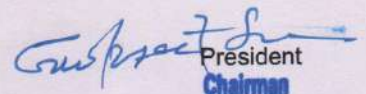
RAKESH KUMAR  
CHARTERED ACCOUNTANT



(RAKESH KUMAR)  
INDIVIDUAL  
M.NO.502016

PLACE:MANSA  
DATED:31.12.2021

For The Enlightened Society Dalelwala

  
President  
Chairman

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



**THE ENLIGHTENED SOCIETY, DALELWALA**

**SCHEDULE OF FIXED ASSETS AS ON 31.03.2021**

ANNEXURE 'B'

| S.NO.        | DESCRIPTION OF ASSETS | RATE OF DEP. | OPENING BALANCE      | ADDITIONS |                  | DELETIONS | TOTAL                | DEPRECIATION ALLOWABLE | W.D.V. AS ON 31.03.2021 |
|--------------|-----------------------|--------------|----------------------|-----------|------------------|-----------|----------------------|------------------------|-------------------------|
|              |                       |              |                      | 1st HALF  | 2nd HALF         |           |                      |                        |                         |
| 1            | Land                  | 0%           | 4,669,500.00         |           |                  |           | 4,669,500.00         | -                      | 4,669,500.00            |
| 2            | Building A/c          | 10%          | 25,844,103.00        |           |                  |           | 25,844,103.00        | 2,584,410.00           | 23,259,693.00           |
| 3            | Electricity Equipment | 15%          | 140,837.00           |           |                  |           | 140,837.00           | 21,126.00              | 119,711.00              |
| 4            | Furniture A/c         | 10%          | 1,993,066.00         |           |                  |           | 1,993,066.00         | 199,307.00             | 1,793,759.00            |
| 5            | Library A/c           | 10%          | 622,835.00           |           | 22,236.00        |           | 645,071.00           | 63,395.00              | 581,676.00              |
| 6            | Sports Material A/c   | 10%          | 211,155.00           |           |                  |           | 211,155.00           | 21,116.00              | 190,039.00              |
| 7            | Marking Machine       | 15%          | 1,806.00             |           |                  |           | 1,806.00             | 271.00                 | 1,535.00                |
| 8            | Computer A/c          | 40%          | 156,992.00           |           |                  |           | 156,992.00           | 62,797.00              | 94,195.00               |
| 9            | Fashion Desginer Lab  | 15%          | 67,574.00            |           |                  |           | 67,574.00            | 10,136.00              | 57,438.00               |
| 10           | Mobile A/c            | 15%          | 1,279.00             |           |                  |           | 1,279.00             | 192.00                 | 1,087.00                |
| 11           | Music Instrument      | 15%          | 14,668.00            |           |                  |           | 14,668.00            | 2,200.00               | 12,468.00               |
| 12           | Other Fixed Assets    | 15%          | 47,180.00            |           |                  |           | 47,180.00            | 7,077.00               | 40,103.00               |
| 13           | Grass Cuter Machine   | 15%          | 60,503.00            |           |                  |           | 60,503.00            | 9,075.00               | 51,428.00               |
| 14           | Water cooler          | 15%          | 120,983.00           |           |                  |           | 120,983.00           | 18,147.00              | 102,836.00              |
| 15           | CCTV Camera           | 15%          | 62,964.00            |           |                  |           | 62,964.00            | 9,445.00               | 53,519.00               |
| 16           | Transformer A/c       | 15%          | 115,173.00           |           |                  |           | 115,173.00           | 17,276.00              | 97,897.00               |
| 17           | A.C. A/c              | 15%          | 28,900.00            |           |                  |           | 28,900.00            | 4,335.00               | 24,565.00               |
| 18           | Computer software A/c | 40%          | 21,000.00            |           |                  |           | 21,000.00            | 8,400.00               | 12,600.00               |
| 19           | LED A/C               | 15%          | 22,525.00            |           |                  |           | 22,525.00            | 3,379.00               | 19,146.00               |
| 20           | Printer A/C           | 15%          | 24,551.00            |           |                  |           | 24,551.00            | 3,683.00               | 20,868.00               |
| <b>TOTAL</b> |                       |              | <b>34,227,594.00</b> | <b>-</b>  | <b>22,236.00</b> | <b>-</b>  | <b>34,249,830.00</b> | <b>3,045,767.00</b>    | <b>31,204,063.00</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            | Library A/c | 22,236.00        | 25.02.2021 |
| <b>TOTAL</b> |             | <b>22,236.00</b> |            |



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



**THE ENLIGHTENED SOCIETY, DALELWALA**

Annexure 'A'

**SCHEDULE OF UNSECURED LOAN DETAILS AS ON 31.03.2021**

| <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           |
| 15           | Gurpreet Kaur W/o Jaswant Singh | 700,000.00           |
| 16           | Gurvinder Singh                 | 800,000.00           |
| 17           | Joginder Singh                  | 700,000.00           |
| 18           | Kaldeep Kaur                    | 700,000.00           |
| 19           | Prakash Kaur W/o Joginder Singh | 700,000.00           |
| 20           | Sonal Khurana                   | 700,000.00           |
| 21           | Surinder Kaur                   | 700,000.00           |
|              | <b>TOTAL</b>                    | <b>13,342,955.50</b> |



*Gurpreet Singh*  
Chairman

**The Enlightened Society**  
Dalelwala (Mansa) Regd No. 2689



**THE ENLIGHTENED SOCIETY, DALELWALA**

**NOTES ON ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICIES**  
**FORMING PART OF BALANCE SHEET**  
**FOR THE YEAR ENDING 31.03.2021**

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

|    |                            |     |  |
|----|----------------------------|-----|--|
| I) | 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 31.03.2021.   |
|    |                            | (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.  |



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



|      |                                  |       |  |
|------|----------------------------------|-------|--|
|      |                                  | (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. 22815570/-   |



*Gurpreet Singh*  
Chairman  
**The Enlightened Society**  
Dalelwala (Mansa) Regd No. 2669



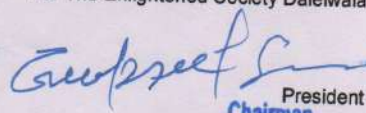
|       |   |     |  |
|-------|---|-----|--|
|       |   | (d) | Revenue from interest income is recognised on time basis determined by amount outstanding and rate applicable. However interest on refund of any tax, duty or cess is recognised on receipt basis.   |
|       |   | (e) | No significant uncertainty 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

  
(RAKESH KUMAR)  
INDIVIDUAL  
M.NO. 502016

PLACE: MANSA  
DATED: 31.12.2021

For The Enlightened Society Dalelwala

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