

## FORM NO. 10B

[ See rule 17B ]

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

We have examined the balance sheet of **BHAGWAN JAGANNATH SHIKSHA SEVA NYAS**, **AACTB3578Q** [name and PAN of the trust or institution] as at **31/03/2019** and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the abovenamed trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below:

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

(i) in the case of the balance sheet, of the state of affairs of the above named trust as at **31/03/2019** and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2019**

The prescribed particulars are annexed hereto.

Place **PATNA**  
Date **30/10/2019**

Name

**M/S SINGH RAY MISHRA &  
CO.**

Membership Number

**052939**

FRN (Firm Registration Number)

**318121E**

Address

**301, LAXMI PALACE, MITRA  
COMPOUND, BORING ROAD,  
PATNA-800001**

## ANNEXURE

## Statement of particulars

## I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1. Amount of income of the previous year applied to charitable or religious purposes in India during that year ( ₹ )	4719500
2. Whether the trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year ( ₹ )	No
3. Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes. ( ₹ )	Not Applicable
4. Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
5. Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) ( ₹ )	0
6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof.	Not Applicable
7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof ( ₹ )	Not Applicable
8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No



(c)	has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No
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## II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1.	Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any.	No
2.	Whether any part of the income or property of the trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	No
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	No
4.	Whether the services of the trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	No
5.	Whether any share, security or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid	No
6.	Whether any share, security or other property was sold by or on behalf of the trust during the previous year to any such person? If so, give details thereof together with the consideration received	No
7.	Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	No
8.	Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	No

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

S. No.	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment(₹)	Income from the investment(₹)	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
1	0	0	0	0	No
Total					

Place  
Date

PATNA  
30/10/2019

Name

Membership Number  
FRN (Firm Registration Number)  
Address

M/S SINGH RAY MISHRA &  
CO.  
052939  
318121E  
301, LAXMI PALACE, MITRA  
COMPOUND, BORING ROAD,  
PATNA-800001

Form Filing Details	
Revision/Original	Original



# Singh Ray Mishra & Co.

CHARTERED ACCOUNTANTS

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BHUBANESHWAR	: Sr 31, Ashoka Market, Station Square, Bhubaneshwar - 751009, Ph. : 0674-25349349 E-mail : srmbsr@gmail.com
KOLKATA	: 2, CHOWRANGHEE ROAD, Kolkata - 700 013 Ph. : 22280568 (O), 22288177 (O), 25349349 (R) E-mail : srmkol@yahoo.co.in

## AUDITOR'S REPORT

We have audited Balance Sheet Of **BHAGWAN JAGANNATH SHIKSHA SEVA NYAS, MALVIYA NAGAR, NAYAI BASTI MAHADEVA, SIWAN** as at 31<sup>st</sup> March, 2019 and the Receipt & Payment Account and Income & Expenditure Account for the period ended on that date which are agreement with the books of accounts maintained by the said society and we report that:

We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.

In our opinion and to the best of our information and according to the explanation given to us the said accounts given a true and fair view:

1. In the case of the Balance Sheet of the state of affairs of the above named society as at 31<sup>st</sup> March' 2019, and
2. In the case of the Income & Expenditure Account of the excess of Income over Expenditure of its accounting year ended on 31<sup>st</sup> March'2019.

For SINGH RAY MISHRA & CO.  
Chartered Accountants.

Place : PATNA

Dated: 30/10/2019



(CA K.K.SINGH)

Partners

M.NO: 052939



**BHAWAN JAGANNATH SHIKSHA SEVA NYAS**  
**COMBINED BALANCE SHEET**  
**AS AT 31st MARCH 2019**

CAPITAL & LIABILITIES		ASSETS & PROPERTIES	
	AMOUNT(Rs.)		AMOUNT(Rs.)
<b>CAPITAL ACCOUNT -:</b>			
Opening Balance	3,560,160.50	<b>FIXED ASSETS</b>	
Add : Excess of Income Over Expenditure	721,601.22	Building (Under construction)	12,412,753.00
		Add : Addition	309,450.00
		Other Assets(As per Annexure A)	12,722,203.00
Donation for Building	550,000.00	Investment	1,377,077.28
Unsecured Loan	11,336,159.00		2,977,875.00
<b>Current Liability</b>		<b>CURRENT ASSETS</b>	
Liabilities for Expenses	1,318,193.34	Cash in Hand	115,569.00
		Cash at Bank	143,389.78
		Ganesh Rai	258,958.78
			150,000.00
<b>TOTAL</b>	<b>17,486,114.06</b>	<b>TOTAL</b>	<b>17,486,114.06</b>

In terms of our separate report of every date

For SINGH RAY MISHRA & CO.,  
Chartered Accountants

(CA K. K. SINGH)  
Partner

M.No. 082039



19052939 AAAAB A1647

Place : PATNA  
Dated : The 28th Day of ... 2019



**BHAWAN JAGANNATH SHIKSHA SEVA NYAS**  
**MALAIYA NAGAR, BASTI MAHADEVA, SIWAN**  
**COMBINED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED AS ON 31ST MARCH 2019**

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
By, Salary	3,431,984.00	TO, Fee receipt	4,649,000.00
By, Bank Charges	1,320.00	TO, Registration Fee	25,000.00
By, Audit fee	22,000.00	TO, Mis Income	45,500.00
By, Postage & Stamp exp	884.00		
By, Advertisement	15,750.00		
By, Affiliation fee	25,000.00		
By, Electric fee	44,958.00		
By, Telephone exp	1,368.00		
By, Fuel	10,060.00		
By, Lab exp	100,000.00		
By, Computer exp	54,300.00		
By, Newspaper & Periodicals	3,196.00		
By, Office Exp	9,392.00		
By, Printing & Stationary	9,235.00		
By, Travelling exp	11,750.00		
By, Staff & welfare	11,907.00		
By, Depreciation	244,794.78		
To, Net Profit	721,601.22		
<b>TOTAL</b>	<b>4,719,500.00</b>	<b>TOTAL</b>	<b>4,719,500.00</b>

In terms of our separate report of even date

For SINGH RAY MISHRA & CO.,  
Chartered Accountants



(CA K. K. SINGH)  
Partner  
M.No. 05499

Place : PATNA  
Dated : The ..... Day of .....



**BHAGWAN JAGANNATH SHIKSHA NVAS**  
Schedule of Fixed Assets For 2019

Annexure-1

Sl. NO.	Depreciation on Assets	Rate	WDV on 01.04.2018	Addition During the Year (more than 180 days)	Addition During the Year (less than 180 days)	Total	Depreciation for the Year	WDV on 31.03.2019
1	Furniture	10%	174,163.50	5,557.00	-	179,720.50	17,972.05	161,748.45
2	Generator	15%	76,765.63	-	-	76,765.63	11,514.84	65,250.79
3	Vibrator	15%	8,474.93	-	-	8,474.93	1,271.24	7,203.69
4	Television	15%	36,125.00	-	-	36,125.00	5,418.75	30,706.25
5	Solar Plate	15%	28,900.00	-	-	28,900.00	4,335.00	24,565.00
6	Computer	40%	18,000.00	24,000.00	-	42,000.00	16,800.00	25,200.00
7	Motor Bike	15%	52,275.00	56,887.00	-	109,162.00	16,374.30	92,787.70
8	Digital Camera	15%	102,000.00	96,000.00	-	198,000.00	29,700.00	168,300.00
9	Winger Car	15%	212,500.00	461,887.00	-	674,387.00	101,158.05	573,228.95
10	Invertor	15%	32,725.00	35,612.00	-	68,337.00	10,250.55	58,086.45
11	Maruti Car	15%	-	200,000.00	-	200,000.00	30,000.00	170,000.00
<b>Total</b>			<b>741,929.06</b>	<b>879,943.00</b>	<b>0.00</b>	<b>1,621,872.06</b>	<b>244,794.78</b>	<b>1,377,077.28</b>





# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year  
**2019-20**

Name <b>SHRIGWAN JAGANNATH SHIKSHA SEVA NYAS</b>				PAN <b>AACTB3578Q</b>	
Flat/Door/Block No <b>NAI BASTI</b>	Name Of Premises/Building/Village <b>BHORE</b>			Form Number. <b>ITR-7</b>	
Street/Post Office <b>SIWAN</b>	Area/Locality <b>MAHADEVA, MALVIYA NAGA R</b>				
Town/City/District <b>SIWAN</b>	State <b>BIHAR</b>	Pin/Zip Code <b>841226</b>	Status AOP/BOI <b>Filed u/s</b>		
Assessing Officer Details (Ward/Circle) <b>ITO EXEMPTION WARD MZF</b>			139(1)-On or before due date		
e-filing Acknowledgement Number <b>236876801311019</b>					
1	Gross total income			1	0
2	Total Deductions under Chapter-VI-A			2	0
3	Total Income			3	0
3a	Deemed Total Income under AMT/MAT			3a	0
3b	Current Year loss, if any			3b	0
4	Net tax payable			4	0
5	Interest and Fee Payable			5	0
6	Total tax, interest and Fee payable			6	0
7	Taxes Paid	a Advance Tax	7a	0	
		b TDS	7b	0	
		c TCS	7c	0	
		d Self Assessment Tax	7d	0	
		e Total Taxes Paid (7a+7b+7c +7d)	7e	0	
8	Tax Payable (6-7e)			8	0
9	Refund (7e-6)			9	0
10	Exempt Income	Agriculture		10	0
		Others			

Income Tax Return submitted electronically on **31-10-2019 00:19:08** from IP address **202.142.86.112** and verified by  
**RAKESH KUMAR RAI** having PAN **BQSPS7551M** on **31-10-2019 00:19:08** from IP address  
**202.142.86.112** using Digital Signature Certificate (DSC)  
DSC details: **2631456248168522015CN=SafeScript sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN**

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





India

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**BHAGWAN JAGANNATH SHIKSHA SEVA NYAS**

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