

CREATION WELFARE SOCIETY
RAJAPUR, DIHULI BUZURG
MUZAFFARPUR,

Balance Sheet
1-Apr-22 to 31-Mar-23

Liabilities	as at 31-Mar-23	Assets	as at 31-Mar-23
Capital Account	14,76,150.94	Fixed Assets	4,83,169.00
General Fund	<u>14,76,150.94</u>	Almirah	13,696.05
Profit & Loss A/c		Bicycle	371.19
Opening Balance		Books	3,224.52
Current Period	12,594.23	Computer/Laptop & Peripherals	1,55,167.71
Less: Transferred	<u>12,594.23</u>	Fan	800.42
		Fire Extinguisher	3,818.26
		FURNITURE & FIXTURE	1,46,815.59
		Generator	4,183.73
		INVERTER & BATTERY	56,221.22
		Llo Led TV L32bc	9,169.26
		Medical Equipments	2,600.65
		MOBILE	26,347.12
		Motor Cycle	5,516.89
		PRINTER	24,959.41
		Quantam Camera	3,244.05
		Sewing Machine	253.59
		Television	10,508.67
		Training Equipments FA	<u>16,270.67</u>
		Current Assets	9,92,981.94
		Loans & Advances (Asset)	39,440.00
		Bank Accounts	1,08,484.94
		CASH IN HAND	58,452.00
		TDS Receivable	1,99,302.00
		TDS Receivable F/y - 2018-19	2,54,287.00
		TDS Receivable F/Y - 2021-22	2,98,725.00
		TDS Receivable F/Y - 2022-23	<u>34,291.00</u>
Total	14,76,150.94	Total	14,76,150.94

As per our separate Tax Audit Report
of Even Date Attached

For Jitender Kumar Bharara & Associates
Chartered Accountants

Jitender Kumar
Proprietor



CREATION WELFARE SOCIETY
 RAJAPUR, DIHULI BUZURG
 MUZAFFARPUR,

Profit & Loss A/c
 1-Apr-22 to 31-Mar-23

Particulars	1-Apr-22 to 31-Mar-23	Particulars	1-Apr-22 to 31-Mar-23
Indirect Expenses	1,09,58,826.77	Indirect Incomes	1,09,71,421.00
AUDIT FEE	50,000.00	Grant in Aid :	1,09,15,086.00
BANK CHARGES	703.77	Interest Received on Saving Account	12,035.00
Computer Repair & Maintenance	9,450.00	Membership & Donation Received	<u>44,300.00</u>
Consultancy Expenses	38,88,621.00		
ELECTRICITY EXPENSES	93,119.00		
Miscellaneous Expenses	1,70,719.00		
OFFICE EXPENSES	90,148.00		
Office Insurance	12,299.00		
Office Maintenance	1,40,147.00		
PRINTING & STATIONERY	46,400.00		
PROFESSIONAL EXPENSES	24,296.00		
Rent Expenses	6,12,196.00		
Salary Account	17,06,199.00		
STAFF WELFARE	2,970.00		
Startup Items Distribution	8,25,128.00		
Student Wallet Registration Charges	3,46,300.00		
Tea & Refreshment / Water Expenses	7,070.00		
TELEPHONE & INTERNET EXPENSES	21,768.00		
Training Equipments	69,396.00		
Training Expenses	27,24,885.00		
Travelling Expenses	<u>1,17,012.00</u>		
Nett Profit	12,594.23		
Total	1,09,71,421.00	Total	1,09,71,421.00

As per our separate Tax Audit Report
 of Even Date Attached

For Jitender Kumar Bharara & Associates
 Chartered Accountants

Jitender Kumar
 Proprietor



CREATION WELFARE SOCIETY

RAJAPUR, DIHULI BUZURG

MUZAFFARPUR,

Loans & Advances (Asset)

Group Summary

1-Apr-22 to 31-Mar-23

Page 1

Particulars	Closing Balance	
	Debit	Credit
Advance for Office	10,000.00	
Loan & Advances	29,440.00	
Grand Total	39,440.00	



CREATION WELFARE SOCIETY

RAJAPUR, DIHULI BUZURG

MUZAFFARPUR,

Bank Accounts

Group Summary

1-Apr-22 to 31-Mar-23

Page 1

Particulars	Closing Balance	
	Debit	Credit
Canara Bank A/c - 4126101004318		12,425.00
HDFC Bank Ltd. A/C - 50100246732678		12,826.38
HDFC Bank Ltd. A/c -50100247553441		579.64
Punjab National Bank A/c - 3050000100066117		29,132.93
State Bank of India A/c - 30675095913		42,589.55
State Bank of India Kishanganj A/c - 30427858133		6,718.44
Uttar Bihar Gramin Bank A/c -100051101002044		3,133.00
Uttar Bihar Gramin Bank A/c -1000511110000001		1,080.00
Grand Total		1,08,484.94



FORM NO. 10BB (A.Y. 2023-24 onwards)



e-Filing Anywhere Anytime
Income Tax Department, Government of India

[See rule 16CC and Rule 17B]

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

Acknowledgement Number -269823900180923

I have examined the balance sheet of CREATION WELFARE SOCIETY [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at 31 March 2023 and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

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

In my opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at row 11 of the Annexure :

In my opinion and to the best of my information and according to explanations given to me the particulars given in the Annexure are true and correct subject to following observations or qualifications, if any-

Sl.no	Observations/ Qualifications
	No Records Added

In my opinion and to the best of my information, and according to information given to me, 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 on 31 March 31 March 2023 ; and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application/ profit or loss of its accounting year ending on 31 March 31 March 2023

subject to the following observations/qualifications-

Sl.no	Observations/ Qualifications
	No Records Added

The prescribed particulars are annexed hereto.

Accountant Name

JITENDER KUMAR BHARARA

Membership Number

96056

Firm Registration Number

0020926N

Address

32/2 D S , ASHOK NAGAR, Ashok Nagar
S.O (West Delhi), ASHOK NAGAR, WEST
DELHI, 110018, Delhi, INDIA

Jitender Kumar Bharara



Place **NEW DELHI**
 IP Address **49.206.121.181**
 Date **08-Sep-2023**

ANNEXURE
 Statement of particulars

Basic Details

1.PAN of the auditee **AAATC5934H**
 2.Name of the auditee **CREATION WELFARE SOCIETY**
 3.Assessment Year **2023-24**
 4.Previous Year **01-Apr-2022 to 31-Mar-2023**
 5.Registered Address of the auditee **RAJAPUR, SAKRA, PO - DHOLI, MUZAFFARPUR, ,, Bihar, 91.**
 6.Other addresses, if applicable **No**

Legal Status

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

Management

9.(a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year

Name of person (1)	Relation (2)	Percentage of shareholding in case of shareholder (3)	ID Code (4)	Unique Identification Number (5)	Address (6)	Whether there is any change in relation during previous year of audit (7)	If yes, specify the change (8)
NAIYER TANWIR	4-Trustee	-	1-PAN	ACZPT2007M	DIHULI BUZURG, RAJAPUR, MUJJAFARPUR, Dihri Buzurg, Dehuli Buzurg B.O,	No	-



Name of person (1)	Relation (2)	Percentage of shareholding in case of shareholder (3)	ID Code (4)	Unique Identification Number (5)	Address (6)	Whether there is any change in relation during previous year of audit (7)	If yes, specify the change (8)
					MUZAFFARPUR, Bihar, India - 843104		
SHAHEDA FATMA	4-Trustee	-	1-PAN	ADJPF4238P	WARD NO 5, MAULANA AZAD LANE,, Barhanpura, M.I.T. S.O, MUZAFFARPUR, Bihar, India - 842003	No	-
MITHLESH KUMAR YADAV	4-Trustee	-	1-PAN	AFSPY6969F	NAROPATTI, No , PS SAKRA, DIHRI BUZURG,, Dihri Buzurg, Dehuli Buzurg B.O, MUZAFFARPUR, Bihar, India - 843104		-

(b) In case if any of the persons [as mentioned in row 9(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person during the previous year

Sl.no (1)	Name (2)	ID Code (3)	Unique Identification Number (4)	Address (5)	Non-individual person [as mentioned in serial number no 9(a)] in which beneficial ownership held (6)	Percentage of beneficial ownership(%) (7)	Whether there is any change during previous year of audit (8)	If yes, specify the change (9)
No Records Added								

Commencement of activities



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

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

- | | | |
|---------|---|-----|
| 11. (i) | Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee? | Yes |
| (ii) | If Yes in (i) above, whether books of account are maintained at registered office? | Yes |
| (iii) | If No in (ii) above, provide the following details regarding any place other than the registered place where the books of account are maintained | |
| (a) | Address of such place where the books are maintained | - |
| (b) | Date of decision by management to keep account at such place | - |
| (c) | Date of intimation to Assessing Officer that accounts are kept at such place under proviso to sub-rule (3) of rule 17AA | - |

Voluntary contributions

- | | | |
|-----|---|---------------|
| 12. | Whether auditee has filed Form No. 10BD for the previous year < If No then skip to serial number 14 > | Yes |
| 13. | Sum total of donations reported in Form No. 10BD furnished by the auditee for the previous year | ₹ 92,41,521 |
| 14. | Donations not reported in Form No 10BD/ Not required to fill Form No. 10BD | ₹ 17,17,865 |
| 15. | Total voluntary contributions received by the auditee during the previous year [13+14] | ₹ 1,09,59,386 |
| 16. | Total Foreign Contribution out of the total voluntary contributions stated in 15 | ₹ 0 |
| 17. | Voluntary Contribution forming part of Corpus (which are included in 15) | ₹ 0 |
| 18. | Anonymous donations taxable @30% under section 115BBC | ₹ 0 |
| 19. | Application outside India for which approval as per proviso to clause (c) of sub-section (1) of section 11 has been obtained | ₹ 0 |
| 20. | Voluntary Contributions required to be applied by the auditee during the previous year [15-(17+18+19)] | ₹ 1,09,59,386 |
| 21. | Income other than voluntary contributions derived from property held under the trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution other than the contribution reported in serial number 15 | ₹ 0 |
| 22. | Income required to be applied in India by the auditee during the previous year [20+21] | ₹ 1,09,59,386 |

Application of income

- | | | |
|-------|--|---------------|
| 23. | Application of income (excluding application not eligible and reported under serial number 27) | |
| (i) | Total amount applied for charitable or religious purposes in India during the previous year | ₹ 1,09,59,386 |
| (ii) | Amount which was not actually paid during the previous year [if included in (i)] | ₹ 0 |
| (iii) | Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year | ₹ 0 |



- (iv) Total amount to be allowed as application ₹ 1,09,59,386
[23(i)- 23(ii) +23(iii)]
- (v) Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year ₹ 0
- (vi) Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year ₹ 0

Amount to be disallowed from application

- (vii) Amount disallowable under thirteenth proviso to Clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40 ₹ 0

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

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

Date of Payment (1)	Amount of payment(in Rs) (2)	Nature of payment (3)	Name of Payee (4)	PAN of Payee, if available (5) (a)	Aadhar of Payee, if available (5) (b)	Address of Payee (6)
No Records Added						

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

Date of Payment (1)	Amount of payment(in Rs) (2)	Nature of payment (3)	Name of Payee (4)	PAN of Payee, if available (5) (a)	Aadhar of Payee, if available (5) (b)	Address of Payee (6)	Amount of tax deducted (7)	Amount out of (7) deposited, if any (8)
No Records Added								

- (viii) Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A ₹ 0
- Is any amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to section 11(1) read with sub-section (3) of section 40A? No

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

Sl. No	Date of Payment	Amount of payment(in Rs)	Nature of payment	Name of Payee	PAN of Payee, if available	Aadhar of Payee, if available	Address of Payee
No Records							



Sl. No	Date of Payment	Amount of payment(in Rs)	Nature of payment	Name of Payee	PAN of Payee, if available	Aadhar of Payee, if available	Address of Payee
Added							

Is any amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to section 11(1) read with sub-section (3A) of section 40A? **No**

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

Sl. No	Date of Payment	Amount of payment(in Rs)	Nature of payment	Name of Payee	PAN of Payee, if available	Aadhar of Payee, if available	Address of Payee
No Records Added							

(ix)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act towards Corpus	₹ 0
(x)	Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act not having same objects	₹ 0
(xi)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act	₹ 0
(xii)	Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has not been obtained	₹ 0
(xiii)	Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has been obtained	₹ 0
(xiv)	Applied for any purpose beyond the objects of the trust or institution	₹ 0
(xv)	Any other disallowance	₹ 0
(xvi)	Total allowable application [[23(iv)+23(v)+23(vi) – {23(vii) to 23(xv)}]]	₹ 1,09,59,386
(xvii)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11	₹ 1,09,59,386
(xviii)	Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11	₹ 0
(xix)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15% of the income	₹ 0

Application of Income out of different sources

24. Taxable Income 22- [23(xvi) to 23(xix)]	₹ -1,09,59,386
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25. Income taxable under section 115BBI ₹ 0
26. Anonymous donation which is chargeable to tax @ 30 % under section 115BBC ₹ 0
27. Application of income out of the following sources during the previous year
- (A) Income accumulated under the third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year ₹ 0
- (B) Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year ₹ 0
- (C) Income of earlier previous years up to 15% accumulated or set apart ₹ 0
- (D) Corpus ₹ 0
- (E) Borrowed Fund ₹ 0
- (F) Any other ₹ 0
- Please Specify NA

Persons referred to in 13(3)

28. Details of specified person as referred to in sub-section (3) of section 13

Sl. No	Code of person referred to in sub-section (3) of section 13 (1)	Name of such person (2)	PAN of such person (3)	Aadhar Number of such person, if allotted (4)	Address of such person (5)	If code 2 selected in column (1) specify the amount of contribution made to the auditee (6)
1	1-the author of the trust or the founder of the institution	NAIYER TANWIR	ACZPT2007 M	-	DIHULI BUZURG, MUJAFFARPU R, RAJAPUR, Dihri Buzurg, Dehuli Buzurg B.O, MUZAFFARPU R, Bihar, India - 843104	-

29. Details of income/property referred to in section 13 (2)

- (a) Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both No -
- (b) Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation No -
- (c) Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the auditee for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services No -



- (d) Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation No
-
- (e) Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate No
-
- (f) Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate No
-
- (g) Whether any income or property of the auditee is diverted during the previous year in favour of any specified person No
-
- (h) Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest No
-
30. Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to Clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB No
- Amount of such violation ₹ 0
- (a) Income of the auditee has been applied, other than for the objects of the trust or institution. No
-
- (b) Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives No
-
- (c) Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public. No
-
- (d) Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste. No
-
- (e) Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered. No
-
- (f) Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality. No

Depreciation claim, TDS and TCS

31. Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation? No
-
32. Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB Yes

Schedule TDS/TCS



Sl. No	Tax deduction and collection account number (TAN) (1)	Section (2) and Nature of payment (3)	For Others, please specify (4)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was required to be deducted or collected out of (4)(5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6)(7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8) (10)
1	PTNC03433D	194J - Fees for professional or technical services	-	4121891	4121891	4121891	4121910	0	0	0
2	PTNC03433D	192 - Salary	-	600000	600000	600000	360000	0	0	0
3	PTNC03433D	194C - Payments to contractors	-	1966954	1966954	1966954	290734	0	0	0

Schedule Statement of TDS or TCS

Sl. No	Tax deduction and collection account number(TAN) (1)	Type of Form (2)	If Type of Form is "Others", please specify (3)	Due date for furnishing (3)	Date of furnishing, if furnished (4)	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported (5)
1	PTNC03433D	Form 26Q	-	29-Oct-2022	29-Oct-2022	Yes
2	PTNC03433D	Form 24Q	-	28-Jan-2023	28-Jan-2023	Yes
3	PTNC03433D	Form 26Q	-	12-May-2023	12-May-2023	Yes
4	PTNC03433D	Form 26Q	-	28-Jan-2023	28-Jan-2023	Yes
5	PTNC03433D	Form 24Q	-	30-May-2023	30-May-2023	Yes



Schedule Interest on TDS/TCS

Sl. No	Tax deduction and collection account number(TAN) (1)	Amount of interest under section 201(1A) or 206C(7) is payable (2)	Amount paid out of column (2) (3)	Date of payment of amount (4)
No Records Added				

Attachments

Income and Expenditure Account/Profit and Loss Account

P L CWS.pdf

Balance Sheet

B SHEET CWS.pdf

Miscellaneous Attachments

Acknowledgement Number - 269823900180923

This form has been digitally signed by JITENDER KUMAR BHARARA having PAN AFWPB4365G from IP Address 49.206.121.181 on 2023-09-08

Dsc SI No and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority



INCOME TAX DEPARTMENT



FORM 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 rule 6G

1. I have examined the balance sheet as on 31st March 2023, and the Profit and loss account for the period beginning from 01-Apr-2022 to ending on 31-Mar-2023 attached herewith, of

Name	CREATION WELFARE SOCIETY
Address	RAJAPUR, DIHULI BUJURG, Dholi S.O, Dholi, MUZAFFARPUR, 05-Bihar, 91-India, Pincode - 843105
PAN	AAATC5934H
Aadhaar Number of the assessee, if available	

2. I certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at MUZAFFARPUR and 0 branches.

3. a. I report the following observations/comments/discrepancies/inconsistencies if any:

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 purposes 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 2023; and

ii. In the case of the Profit and loss account, of the Profit 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 the explanations given to Me, the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.	Qualification Type	Observations/Qualifications
		No records added

Accountant Details

Name	JITENDER KUMAR BHARARA & ASSOCIATES
Membership Number	NEW DELHI M. No.096056 096056
FRN(Firm Registration Number)	0020926N
Address	32/2, DOUBLE STOREY, ASHOK NAGAR, NEW DELHI, Tilak Nagar S.O (West Delhi), ASHOK NAGAR, WEST DELHI, 09-Delhi, 91-India, Pincode - 110018

Date of signing Tax Audit Report	12-Sep-2023
Place	49.36.136.144
Date	12-Sep-2023

This form has been digitally signed by JITENDER KUMAR BHARARA having PAN AFWPB4365G from IP Address 49.36.136.144 on 22/09/2023 12:32:27 AM Dsc Sl.No and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority

Acknowledgement Number:283521740220923

FORM 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	CREATION WELFARE SOCIETY
2. Address of the Assessee	RAJAPUR , DIHULI BUJURG , Dholi S.O , Dholi , MUZAFFARPUR , 05-Bihar , 91-India , Pincode - 843105
3. Permanent Account Number (PAN)	AAATC5934H
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. If yes, please furnish the registration number or GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration / Identification Number
1	Goods and Services Tax 05-Bihar	10AAATC5934H1Z5

5. Status	Trust
6. Previous year	01-Apr-2022 to 31-Mar-2023
7. Assessment year	2023-24

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(e)- When provisions of section 44AD(4) are applicable.

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ?	No
Section under which option exercised	

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?	No
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Sl. No.	Name	Profit Sharing Ratio (%)
		No records added

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

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
						No records added

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).

Sl. No.	Sector	Sub Sector	Code
1	OTHER SERVICES	Other services n.e.c.	21008

(b). If there is any change in the nature of business or profession, the particulars of such change ?	No
---	----



Sl. No.	Business	Sector	Sub Sector	Code
No records added				

11.(a). Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed ? No

Sl. No.	Books prescribed
1	

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

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK,LEDGER ,INCOME & EXPENDITURE A/C ,VOUCHERS	RAJAPUR	MUZZAFFARPUR EAST	MUZZAFFARPUR	843105	91-India	05-Bihar

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

Sl. No.	Books examined
1	LEDGER
2	INCOME & EXPENDITURE A/C
3	VOUCHERS
4	CASH BOOK

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

Sl. No.	Section	Amount
No records added		

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-a-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 ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
No records added			

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ? No



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

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
No records added				

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	As per accounting policies & notes to financial statements
2	ICDS II - Valuation of Inventories	NA
3	ICDS III - Construction Contracts	NA
4	ICDS IV - Revenue Recognition	As per accounting policies & notes to financial statements
5	ICDS V - Tangible Fixed Assets	As per Fixed Assets and Depreciation Chart annexed in FORM 3CD
6	ICDS VII - Governments Grants	NA
7	ICDS IX - Borrowing Costs	NA
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.

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

(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:

No

Sl. No.	Particulars	Increase in profit	Decrease in profit
No records added			

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

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
No records added				

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

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

Sl. No.	Description	Amount
No records added		

(b). The proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
No records added		

(c). Escalation claims accepted during the previous year;



Sl. No.	Description	Amount
No records added		

(d). any other item of income;

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
No records added		

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:

Sl. No.	Details of property	Address of Property					Consideration received or accrued	Value adopted or assessed or assessable	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 ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code /Pin Code	Country State			
No records added									

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:-

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAC/115B AD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	WDV	Plant and Machinery @ 40%	40	₹77,917	₹0	₹0	₹77,917	₹0	₹0	₹0	₹0	₹31,167	₹46,750
2	WDV	Furniture & Fixings @ 10%	10	₹1,32,856	₹0	₹0	₹1,32,856	₹0	₹0	₹0	₹0	₹13,286	₹1,19,390
3	WDV	Plant and Machinery @ 15%	15	₹1,39,145	₹0	₹0	₹1,39,145	₹0	₹0	₹0	₹0	₹20,872	₹1,18,273

19. Amount admissible under section-



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Sl. No.	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.
No records added			

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)]

Sl. No.	Description	Amount
No records added		

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

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
No records added					

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.

Capital expenditure

Sl. No.	Particulars	Amount
No records added		

Personal expenditure

Sl. No.	Particulars	Amount
No records added		

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
No records added		

Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl. No.	Particulars	Amount
No records added		



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

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount
No records added		

(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:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
No records added													

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

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
No records added														

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

A. Details of payment on which levy is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy	Amount deposited
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payment	payee, if available	District	Pin Code	deducted	out of "Amount of Levy deductible"
No records added					

iv. Fringe benefit tax under sub-clause (ic)	₹ 0
v. Wealth tax under sub-clause (iia)	₹ 0
vi. Royalty, license fee, service fee etc. under sub-clause (iib)	₹ 0
vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added											

viii. Payment to PF /other fund etc. under sub-clause (iv)	₹ 0
ix. Tax paid by employer for perquisites under sub-clause (v)	₹ 0

(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;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
No records added						

(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

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether 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

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

(e). Provision for payment of gratuity not allowable under section 40A(7); ₹ 0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9); ₹ 0

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
No records added		

(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;

Sl. No.	Particulars	Amount
No records added		



(i). Amount inadmissible under the proviso to section 36(1)(iii). ₹ 0

22. Amount of Interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. ₹ 0

23. Particulars of any payments made to persons specified under section 40A(2)(b).

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
No records added						

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

Sl. No.	Section	Description	Amount
No records added			

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

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
No records added					

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

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1):

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid on or before the aforesaid date.



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Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account? No

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 profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts. No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Availed	₹ 0	
Credit Utilized	₹ 0	
Closing /Outstanding Balance	₹ 0	

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

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
No records added				

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) ? No

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
No records added								

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) (viii) ? No

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
No records added						

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. Please furnish the following details:

Sl. No.	Nature of income	Amount
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No records added

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. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

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 69D] No

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
No records added														

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ? No

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	If yes, whether the excess money has been repatriated within the prescribed time ?	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
No records added						

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ? No

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred(i)	Earnings before interest,tax, depreciation and amortization (EBITDA) during the previous year(ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.(iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B.(iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v)	
				Assessment Year	Amount	Assessment Year	Amount
No records added							

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ? No

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
No records added		



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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 :-

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year ?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system 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 an account payee bank draft.
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No records added

b.Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
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No records added

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

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

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
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No records added

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
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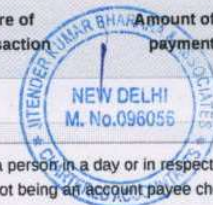
No records added

b.(c). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
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No records added

b.(d). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
No records added					

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

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:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
No records added								

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
No records added					

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
No records added					

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

Sl. No.	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 not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD(To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)		Remarks
						Amount	Order U/s & Date	
No records added								

b. Whether a change in share holding 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 ? No

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ? No

If yes, please furnish the details of the same. ₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ? No

If yes, please furnish the details of the same. ₹ 0



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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.	No
If yes, please furnish the details of the same.	₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). No

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act,1961 and 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.
No records added		

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ? Yes

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	PTNC03433D	194J	Fees for professional or technical services	₹41,21,891	₹41,21,891	₹41,21,891	₹4,12,191	₹0	₹0	₹0
2	PTNC03433D	192	Salary	₹6,00,000	₹6,00,000	₹6,00,000	₹36,000	₹0	₹0	₹0
3	PTNC03433D	194C	Payments to Contractors	₹19,66,954	₹19,66,954	₹19,66,954	₹29,073	₹0	₹0	₹0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ? No

Please furnish the details:

Sl. No.	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 details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
No records added						

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? No

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/206C(7) is payable(2)	Amount paid out of column (2) along with date of payment.(3)	
			Amount	Date of payment
No records added				



35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added							

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

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?

No

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
No records added		

37. Whether any cost audit was carried out ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor

38. Whether any audit was conducted under the Central Excise Act, 1944 ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.



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39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ? No

give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	10971421			15798605		
(b)	Gross profit / Turnover	0	10971421	0.00	0	15798605	0.00
(c)	Net profit / Turnover	12594	10971421	0.11	25144	15798605	0.16
(d)	Stock-in-Trade / Turnover	0	10971421	0.00	0	15798605	0.00
(e)	Material consumed / Finished goods produced	0	0	0.00	0	0	0.00

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.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						

42.a. Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B ? No

b. Please furnish

Sl. No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	If not, please furnish list of the details/transactions which are not reported.
No records added						

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. Please furnish the following details:

Whether report has been furnished by the assessee or 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. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST.

Sl. No.	Total amount of Expenditure incurred	Expenditure in respect of entities registered under GST	Expenditure relating to entities not registered
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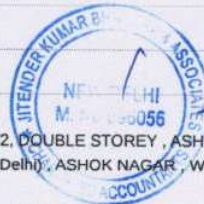


during the year	Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	under GST
1	₹ 1,09,58,827	₹ 3,46,300	₹ 9,23,730	₹ 17,83,506	₹ 30,53,536
					₹ 79,05,291

Accountant Details

Accountant Details

Name	JITENDER KUMAR BHARARA
Membership Number	096056
FRN(Firm Registration Number)	0020926N
Address	32/2, DOUBLE STOREY, ASHOK NAGAR, NEW DELHI, Tilak Nagar S.O (West Delhi), ASHOK NAGAR, WEST DELHI, 09-Delhi, 91-India, Pincode - 110018
Place	49.36.136.144
Date	12-Sep-2023



Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	No records added							
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Total Value of Purchases(B) (1+2+3+4)
Furnitures & Fittings @ 10%	No records added							
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Total Value of Purchases(B) (1+2+3+4)
Plant and Machinery @ 15%	No records added							

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%	No records added			
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days

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Furnitures & Fittings @ 10%	No records added			
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%	No records added			

This form has been digitally signed by JITENDER KUMAR BHARARA having PAN AFWPB4365G from IP Address 49.36.136.144 on 22/09/2023 12:32:27 AM Dsc Si.No and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority

