



CA. VIDHI SANJAY SHAH

614P CTS NO308-387 B-503, 5TH FLOOR,
VARDHAMANPURA CO-OP HOUSING SOCIETY,
Bibwewadi, Gangadham Chowk, Pune-411037

FINANCIAL STATEMENTS OF ANISHA EDUCATION SOCIETY FINANCIAL YEAR

2023-24

ASSESSMENT YEAR

2024-25

Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)




e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
412579200300824

Date of e-Filing
30-Aug-2024

Name	: ANISHA EDUCATION SOCIETY
PAN/TAN	: AACAA6115F
Address	: PLOT NO.53,LANE NO.2,Pune City,Pune H.O,PUNE,Maharashtra,INDIA,411001
Form No.	: Form 10
Form Description	: Statement to be furnished to the Assessing Officer/Prescribed Authority under clause (a) of the Explanation 3 to the third proviso to clause (23C) of section 10 or under clause (a) of sub-section (2) of section 11 of the Income-tax Act, 1961
Assessment Year	: 2024-25
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: OTH
Verified By	: BRTPS9693A

(This is a computer generated Acknowledgement Receipt and needs no signature)

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT [Where the data of the Return of Income in Form ITR-1(SAHA)), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)				Assessment Year 2024-25
PAN	AACAA6115F			
Name	ANISHA EDUCATION SOCIETY			
Address	Plot No.53, Lane No.2, Koregaon Park, Pune, Pune , PUNE , 19-Maharashtra, 91-INDIA, 411001			
Status	05-AOP/BOI	Form Number	ITR-7	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	514686190270924	
Taxable Income and Tax Details	Current Year business loss, if any	1	0	
	Total Income	2	0	
	Book Profit under MAT, where applicable	3	0	
	Adjusted Total Income under AMT, where applicable	4	0	
	Net tax payable	5	0	
	Interest and Fee Payable	6	0	
	Total tax, interest and Fee payable	7	0	
	Taxes Paid	8	79,598	
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 79,600	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0	
	Additional Tax payable u/s 115TD	11	0	
	Interest payable u/s 115TE	12	0	
	Additional Tax and interest payable	13	0	
	Tax and interest paid	14	0	
	(+) Tax Payable /(-) Refundable (13-14)	15	0	
Income Tax Return electronically transmitted on <u>27-Sep-2024 14:07:05</u> from IP address <u>103.96.42.173</u> and verified by <u>KIRTI SHARMA</u> havinng PAN <u>BRTPS9693A</u> on <u>27-Sep-2024</u> using paper ITR-Verification Form/Electronic Verification Code <u>TBDK3EE1XI</u> generated through <u>Aadhaar OTP</u> mode				
System Generated Barcode/QR Code	 AACAA6115F07514686190270924eb6c0bf7fda388f5ffb8381f36f24fbc80dc9d05			
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU				

A.Y. 2024-2025

Name : Anisha Education Society

Previous Year : 2023-2024

PAN : AACAA 6115 F

Mobile No. : 9822871141

E-mail id : ganesh.naphade@koltepatil.com

Date of Formation : 09-Aug-2012

Address : Plot No.53
Lane No.2
Koregaon Park
Pune, Pune - 411 001

Status : Trust

Tax under Old Regime

Statement of Income

	Sch.No	Rs.	Rs.	Rs.
Taxable Income u/s 11 to 13	1			0
■ Total Income				0
Tax on total income				0
TDS / TCS	2			79,598
■ Refund Due				79,600

Schedule 1

Taxable Income u/s 11 to 13

Return to be furnished u/s 139(4A)

Whether registered u/s 12A / 12AB? Yes

Whether approved u/s 10(23C) (iv) to (via)? No

Aggregate income referred to in sections 10, 11 & 12 23,43,64,046

- 11(1): Applied in India during the PY 21,05,73,359

- Revenue expenses 15,14,49,084

- Capital expenses 5,71,13,655

- Loan repayment 20,10,620

- 11(1): Accumulation to the extent of 15% 2,36,22,237

- 15% of Non-corpus Donations paid to trust/institution regd. u/s 12AB/ 10(23C)(iv) to (via) 1,68,450 23,43,64,046

Income after application 0

Taxable income 0

Schedule 2

TDS as per Form 16A

Deductor, TAN

	TDS deducted	TDS claimed in current year	Gross receipt offered
Bank Of Baroda, TAN- MUMB23844C	49,975	49,975	4,99,745
Icici Bank Limited, TAN- JPRI01256D	0		
Icici Bank Limited, TAN- MUMI04813E	26,174	26,174	2,61,738
Maharashtra State Electricity Distribution Company Limited, TAN- PNEM10057F	3,214	3,214	32,136

Techmash Solutions Private Limited, TAN- BLRT10571B	235	235	23,457
<i>Total</i>	<u>79,598</u>	<u>79,598</u>	<u>8,17,076</u>

Bank A/csBank Accounts in IndiaBank Name and Account No.

Bank of Baroda - 76270200000267

IFS Code	Type of Account
BARB0VJKNR	Current

ICICI Bank - 000501059206

ICIC0000005 Current

ICICI BANK - 000501062368

ICIC0000005 Current

ICICI BANK - 000501062369

ICIC0000005 Current

ICICI BANK - 000501062367

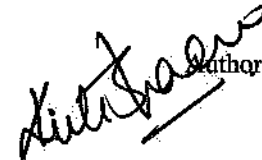
ICIC0000005 Current

ICICI BANK - 000501062366

ICIC0000005 Current

Date : 27-Sep-2024
Place : Pune

For Anisha Education Society


Authorized Signatory

Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
513711410270924

Date of e-Filing
27-Sep-2024

Name	: ANISHA EDUCATION SOCIETY
PAN/TAN	: AACAA6115F
Address	: PLOT NO.53,LANE NO.2,KOREGAON PARK,PUNE 411001
Form No.	: Form 10B (A.Y. 2023-24 onwards)
Form Description	: 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
Assessment Year	: 2024-25
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 604690

(This is a computer generated Acknowledgement Receipt and needs no signature)

SI No	Attachment Name	Size(bytes)	Hash value of Attachment
1	Income and Exp.pdf	67762	c0a50dad6c814847b5b9724aabf7f428a051affc1d9c54c37f852366f2960c86
2	BS.pdf	69401	1cbfd42aaff0ad1615beeabb4ab0043dadeb0abfb0cfed06908303b8add047fc
3	Notes to 10b.pdf	282756	bdea7b569f10b6610fe2db952f228d6525c0c8c483d136bd6d91f5757b7b893

SI No	Attachment Name	Size(bytes)	Hash value of Attachment
			d



NAME	ANISHA EDUCATION SOCIETY	
ADDRESS	PLOT NO.53,LANE NO.2,KOREGAON PARK,PUNE 411001	
DATE OF FORMATION	09/08/2012	
PAN NO.	AACAA6115F	
WARD	ITO WD 1(1), PUNE	
ASSESSMENT YEAR	2024-25	
STATEMENT OF INCOME		
PARTICULARS	AMOUNT	AMOUNT
GROSS RECEIPTS		
Donation Receipts		2,65,42,014
BANK INTEREST	7,66,571	
Accrued FD Interest-Vijaya Bank Interest not realised	4,49,770	12,16,341
Education Fees Receipts		17,35,51,219
Add :- Income of FY 2022-23 Realised in FY 2023-24 (Sundry Debtors Opening)		-
Add :- Net Advance from Debtors		3,15,24,242
Less :- Income not Realised		(4,49,770)
Sundry Debtors (Closing)		
Interest Accrued on FD	4,49,770	
Total Income for the Year		23,23,84,046
Less: Expenditure for Objects of the Trust		18,54,66,541
Add :- Expenditure disallowed to the extent 15% for Donation given.		1,68,450
Less :- Expenditure on Acquisition of capital asset		5,71,13,655
Total Expenditure for the year		24,24,11,746
Add :- Sundry Creditors O/s in FY 2022-23 Paid in FY 2023-24 (Opening)		-
Less :- Expenditure Not allowed as Payment O/s		
Sundry Creditors (Closing)	2,54,09,106	
Provisions and Liability	81,57,401	3,35,66,507
Expenditure Not allowed from Borrowed Funds (Net Value)		2,82,500
Net Expenditure Allowed		20,85,62,738
Surplus/(Deficit) for the Year		2,38,21,308
Accumulation to the extent of 15%		3,48,57,607
Accumulation to the extent of 15% or Surplus whichever is lower		2,38,21,308
Funds Accumulated u/s 11(2) Last Year Funds set aside may be used		5,00,000
Taxable Income:		
Remarks		
1. Computation is done considering the Advance fees received as income and reducing creditors outstanding from expenses. But Last years creditors also considered.		
2. Accumulated funds to be set aside Rs 500000/- u/s 11(2) to be utilized within 5 years, same may be applied during the year.		
3. Under sources not considered for application revenue expenses disallowed is balancing value of creditors unpaid.		

**REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED UNDER SUB-SECTION(2) OF SECTION 33
& 34 AND RULE 19 OF THE BOMBAY PUBLIC TRUST, 1950**

REGISTRATION NO.		1512/PUNE Dt. 09/08/2012
NAME OF THE PUBLIC TRUST		ANISHA EDUCATION SOCIETY
FOR THE YEAR ENDING		31/03/2024
A)	Whether accounts are maintained regularly and in a accordance with the provision of the act and the rules	Yes
B)	Whether receipts and disbursements are properly and correctly shown in the accounts	Yes
C)	Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with accounts	Yes
D)	Whether all books deeds, accounts, vouchers, other documents or records required by the auditor were produced before him	Yes
E)	Whether a register of movable and immovable properties is properly maintained the changes therein & communicated from time to time to the regional office & the defects & inaccuracies mentioned in the previous audit report have been duly complied with	Yes
F)	Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him	Yes
G)	Whether any property of funds of the Trust were applied for any object or purpose other than object or purpose of the Trust	No
H)	The amounts outstanding for more than one year and amounts written off,if any.	No
I)	Whether Tenders were invited for repairs or construction involving expenditure exceeding Rs.5000	No
J)	Whether any money of the public trust has been invested contrary to the provisions of Section 35	No
K)	Alienations, if any of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditors	No
L)	All cases of irregular, illegal or improper expenditure, or failure or commission to recover monies or other property belonging to the public trust or of loss or waste of money or other property there of & whether such expenditure, failure, omission, or waste was caused in consequence of branch or trust or misapplication of any other misconduct on the part of the trustees or any person while in the management of the trust;	No
M)	Whether the budget has been filled in the form provided by rule 16 A;	No
N)	Whether the maximum and minimum number of the trustees is maintained.	Yes
O)	Whether the meetings are hold regularly as provided in such instrument.	Yes
P)	Whether the minutes Book or the proceedings of the meetings is maintained.	Yes
Q)	Whether any of the trustees has any interest in the investment of the trust;	No
R)	Whether any of the trustees is a debtor or creditor of the trust;	No
S)	Whether any irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit;	No
T)	Any special matter, which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.	No

For Vidhi S Shah and Associates
Chartered Accountants
FRN - 159176W

Vidhi S Shah
CA Vidhi S Shah
Proprietor
M. No. 604690
Place :- Pune
Date :- 27.09.2024
UDIN :- 24604690BKFCDS3260

[Signature]
Trustee

[Signature]
Trustee

[Signature]
Trustee



**THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE IX-C (VIDE RULE 32)**

STATEMENT OF THE INCOME LIABLE TO CONTRIBUTION FOR YEAR ENDING 31.03.2024

NAME OF THE PUBLIC TRUST	ANISHA EDUCATION SOCIETY
REGISTRATION NO.	1512/PUNE Dt. 09/08/2012

Sr. No.	Particulars	Amount
1	Income as shown in the Income And Expenditure Accounts. (Schedule IX)	20,13,09,574
2	Items not chargeable to contribution under section 58 & rule 32.	Nil
I	Donation received from other Public/ Trusts & Dharamadas.	Nil
II	Grant received from Government & Local authorities.	Nil
III	Interest on Sinking or Depericiation Fund.	Nil
IV	Amount spent for the purpose of secular education.	18,54,66,541
V	Amount spent for the purpose of medical relief.	Nil
VI	Amount spent for the purpose of veterinary treatment of animals.	Nil
VII	Expenditure incurred from donation for relief of distrees caused by scarcity, drought, flood, fire or other natural calamity.	Nil
VIII	Deductions out of income from lands used for agricultural purpose. A) Land Revenue and local fund cess B) Rent payable to superior landlord C) Cost of production of lands are cultivated by Trust.	Nil
IX	Deduction out of income from lands used for non agricultural purpose of: A) Assessment cases and other Government or Municipal Taxes. B) Ground rent payable to the superior landlord C) Insurance Premia D) Repairs at 10% of gross rent of building. E) Cost of collection at 4% of gross rent of building let out	Nil
X.	Cost of collection of income or receipts from securities stocks etc. at 1% such income.	Nil
XI	Deductions on account of repairs in respect of building not rented and yielding no income at 10% of the estimated gross annual rent.	Nil
	Gross Annual Income chargeable to Contribution	1,58,43,033

For Vidhi S Shah and Associates
Chartered Accountants
FRN - 159176W

Vidhi Shah
CA Vidhi S Shah
Proprietor
M. No. 604690
Place :- Pune
Date :- 27.09.2024
UDIN :- 24604690BKFCDS3260

[Signature] **Trustee** *[Signature]* **Trustee** *[Signature]* **Trustee**



THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE VIII (VIDE RULE 17(1))

NAME OF THE PUBLIC TRUST	ANISHA EDUCATION SOCIETY
REGISTRATION NO.	1512/PUNE Dt. 09/08/2012
	BALANCE SHEET AS AT 31st March, 2024

Funds & Liabilities	Amount	Amount	Property & Assets	Amount	Amount
Trust's Funds or Corpus			Immovable Properties		38,39,153
Balance as per last balance sheet	-	-	(Suitably classified giving mode of valuation)	36,41,093	
Adjustments during the year	-	-	Additions or deductions (including those for depreciation)	1,98,060	
			If any during the year		
Other Earnmarked Funds					1,19,23,535
(Created under the provisions of the trust deed or scheme or our of the income)			Investments	1,19,23,535	
Depreciation Fund	-		(Suitably classified giving mode of valuation)		
Sinking Fund	-				7,70,34,512
Reserve Fund	-		Furniture and Fixtures		
Any Other Fund	-		Balance as per last balance sheet	2,86,68,097	
			Additions or deductions (including those for depreciation)	4,83,66,415	
Loans (secured or unsecured)	-	23,90,17,320	If any during the year		
From Trustees	-		Other Movable Assets		7,26,30,100
From Others	23,90,17,320				11,00,000
Liabilities		3,35,66,507	Loans (Secured or Unsecured)		
For Expenses	-		Good/doubtful	-	
For Advances	-		Loans Scholarship	-	
For Rent and Other Deposits	62,49,766		Other Loans	11,00,000	
For Duties and Taxes	19,07,635				10,40,936
For Sundry credit balances	2,54,09,106		Advances		
			To trustees	-	
Income and Expenditure Account		(11,94,74,528)	To employees	-	
Balance as per last balance sheet	(13,46,24,187)		To contractor	-	
Less- appropriation, if any	(6,93,374)		To lawyers	-	
Add/Less: Surplus or deficit as per Income and Expenditure Account	1,58,43,033		To others	10,40,936	
			Income Outstanding		(2,42,30,641)
			Deposit	5,94,790	
			Sundry Debtors	(2,57,33,761)	
			TDS/ TCS	1,46,206	
			Salary Deposit	(1,23,500)	
			Other Income	8,85,625	
			Cash and Bank Balances		97,71,705
			In current account or fixed deposit account with (give name of bank and state in whose name the account stands	97,39,044	
			With the Trustees	32,661	
			With The Manager (of the Trust)		
		15,31,09,299			15,31,09,299

The above Balance Sheet to the best of our belief contains a true accounts of the Funds & Liabilities & of the Property & Assets of the Trust.

As per our Report of even date

Vidhi S Shah & Associates
Chartered Accountants

Vidhi Shah
CA Vidhi S Shah
Proprietor
M. No. 604690
Place :- Pune
Date :- 27.09.2024
UDIN :- 24604690BKFCDS3260



For and on behalf of the Trust

Trustee

Trustee

Trustee

**THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE IX (VIDE RULE 17(1))**

NAME OF THE PUBLIC TRUST	ANISHA EDUCATION SOCIETY
REGISTRATION NO.	1512/PUNE Dt. 09/08/2012

**INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON 31.03.2024**

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
<u>To Expenditure in respect of properties:-</u>		-	<u>By School Fees</u> (Accrued) (realized)	17,35,51,219	17,35,51,219
Rates, Taxes, ceases	-				
Repairs & Maintenance	-				
Salaries	-		<u>By Interest</u> (Accrued) (realized)	4,49,770	12,16,341
Insurance	-			7,66,571	
Depreciation (by way of provision or	-		On Securities or FD	7,61,483	
Other Expenses	-		On loans		
			On Bank account	4,54,858	
<u>To Establishment Expenses</u>		-			
<u>To Remuneration to Trustees</u>		-	<u>By Dividend</u>	-	-
<u>To Remuneration (in the case of a math) to the head of math, including his household expenditure, if any</u>		-	<u>By Donation in cash or kind</u>		2,65,42,014
<u>To Account Writing / Stationary.</u>			<u>By Grants</u>		-
<u>To Bank Charges</u>			<u>By Fees</u>		-
<u>To Legal Expenses</u>		-	<u>By Income From Other Sources</u> (In Details as far as possible)		-
<u>To Audit Fees</u>		-	<u>By Membership Subscription Fees</u>		-
<u>To Contribution and Fees</u>		-	<u>By Admission / Pravesh Fee</u>		-
<u>To Amounts written off</u>		-	<u>By Transfer From Reserve</u>		-
(a) Bad Debts	-		<u>By Deficit carried over to balance sheet</u>		-
(b) Loan Scholarships	-				
(c) Irrecoverable Rents	-				
(d) Other Items	-				
<u>To Miscellaneous Expenses</u>		-			
<u>To Depreciation</u>		-			
<u>To Amounts transferred to Reserve or specific funds</u>					
<u>To Expenditure on Object of Trust</u>		18,54,66,541			
(a) Religious	-				
(b) Educational	18,54,66,541				
(c) Medical Relief	-				
(d) Relief of Poverty	-				
(e) Other Charitable objects	-				
<u>To Surplus carried over to balance sheet</u>		1,58,43,033			
		20,13,09,574			20,13,09,574

SPCM & Associates
Chartered Accountants

CA Vidhi S Shah
Proprietor
M. No. 604690
Place :- Pune
Date :- 27.09.2024
UDIN :- 24604690BKFCDS3260



For and on behalf of the Trust

[Signature]
Trustee

[Signature]
Trustee

Trustee

NAME OF THE PUBLIC TRUST	ANISHA EDUCATION SOCIETY
REGISTRATION NO.	1512/PUNE Dt. 09/08/2012

Note 1:- Loans (secured or unsecured)

Sr. No.	Particulars	Amt. Rs.	Amt. Rs.
1	Loans (secured) From Banks From Other Financial Institutions	-	-
2	Loans (unsecured) From Trustees From Others	23,90,17,320	23,90,17,320
	Total		23,90,17,320

Note 2:- Liabilities

Sr. No.	Particulars	Amt. Rs.	Amt. Rs.
1	Liability towards (a) Expenses (b) Advances (c) Provision for expenses (d) Sundry credit balances (e) Duties and Taxes	- 62,49,766 2,54,09,106 19,07,635	3,35,66,507
	Total		3,35,66,507

Note 3:- Income and Expenditure Account

Sr. No.	Particulars	Amt. Rs.	Amt. Rs.
1	Balance as per last balance sheet Less: appropriation, if any Add/Less: Surplus or deficit as per Income and Expenditure Account	(13,46,24,187) 6,93,374 1,58,43,033	(11,94,74,528)
	Total		(11,94,74,528)

Note 4:- Immovable Properties

Sr. No.	Particulars	Amt. Rs.	Amt. Rs.
1	Building Additions During the year Deletions During the year Electrical Fittings	10,57,160 1,98,060 - 25,83,933	12,55,220 25,83,933
	Total		38,39,153

Note 5:- Investments

Sr. No.	Particulars	Amt. Rs.	Amt. Rs.
1	Fixed Deposits - Vijaya Bank	75,41,595	75,41,595
2	Fixed Deposits - ICICI Bank	43,81,940	43,81,940
	Total		1,19,23,535

Note 6:- Furniture and Fixtures

Sr. No.	Particulars	Amt. Rs.	Amt. Rs.
1	Balance as per last balance sheet Additions during the year Deletions during the year Depreciation for the year	2,86,68,097 4,84,52,454 (86,039) -	7,70,34,512
	Total		7,70,34,512

Note 7:- Other Movable Properties

Sr. No.	Particulars	Amt. Rs.	Amt. Rs.
1	Tangible Assets		3,69,24,567
	Plant and Machinery	2,88,74,876	
	Vehicles	80,49,691	
2	Intangible Assets		3,49,77,888
	Software	3,49,77,888	
3	Library Books	7,27,645	7,27,645
	Total		7,26,30,100

Note 8:- Loans (secured or unsecured)

Sr. No.	Particulars	Amt. Rs.	Amt. Rs.
1	Loans given:-		11,00,000
	Good/doubtful	-	
	Loans Scholarship	-	
	Other Loans	11,00,000	
	Total		11,00,000

Note 9:- Advances

Sr. No.	Particulars	Amt. Rs.	Amt. Rs.
1	Advances given:-		10,40,936
	To trustees	-	
	To employees	-	
	To contractor	-	
	To lawyers	-	
	To others	10,40,936	
	(Petrocard Advance & Salary Advance)		
	Total		10,40,936

Note 10:- Income Outstanding

Sr. No.	Particulars	Amt. Rs.	Amt. Rs.
1	Deposit	5,94,790	(2,42,30,641)
2	Sundry Debtors	(2,57,33,761)	
3	TDS / TCS	1,46,206	
4	Salary Deposit	(1,23,500)	
5	Other Income	8,85,625	
	Total		(2,42,30,641)

Note 11:- Cash and Bank Balances

Sr. No.	Particulars	Amt. Rs.	Amt. Rs.
1	In current account or fixed deposit account		97,71,705
	ICICI Bank - Account no. 000501059206	(16,26,895)	
	ICICI Bank - Account no. 000501062367	15,80,312	
	ICICI Bank - Account no. 000501062368	21,65,987	
	ICICI Bank - Account no. 000501062369	46,02,076	
	ICICI Bank - Account no. 000501062366	13,74,770	
	Bank of Baroda - Account no. 76270200000267	16,42,794	
2	With the Trustees (Cash in Hand)		
	Advance for school petty cash	31,972	
	Cash in Hand	689	
	Total		97,71,705

NAME OF THE PUBLIC TRUST	ANISHA EDUCATION SOCIETY
REGISTRATION NO.	1512/PUNE Dt. 09/08/2012

Note 12:- Expenditure on Object of Trust

Sr. No.	Particulars	Amt. Rs.
	Religious	-
	Educational	18,54,66,541
	Medical Relief	-
	Relief of Poverty	-
	Other Charitable objects	-
	veterinary treatment of Animals	-
	Total	18,54,66,541

Note 13:- School Fees Received

Sr. No.	Particulars	Amt. Rs.
1	School Fees	15,95,89,079
2	Other Income Fees	1,39,62,140
	Total	17,35,51,219

Note 14:- Interest Income

Sr. No.	Particulars	Amt. Rs.
	Interest Received:-	
	On Securities or FD	7,61,483
	Interest Income - MSEDCL	32,136
	On Bank account	4,22,722
	Total	12,16,341

Note 15:- Donations

Sr. No.	Particulars	Amt. Rs.
1	Donation Received	2,65,42,014
	Total	2,65,42,014

Name of Public Trust-ANISHA EDUCATION SOCIETY

STATEMENT SHOWING DETAILS OF FIXED ASSET AND DEPRECIATION AS ON 31.03.2024

Sr. No.	Assets	As on 01.04.2023	Additions before 30.09.2023	Deletions before 30.09.2023	Additions after 30.09.2023	Deletions	Depreciation	Balance as on 31.03.2024
A)	Building	10,57,160	-	-	1,98,060	-	-	12,55,220
B)	FURNITURE & FIXTURE	2,86,68,097	1,16,72,514	86,039	3,67,79,940	-	-	7,70,34,512
C)	PLANT & MACHINERY 15 % BLOCK							
	School Development	65,90,300	-	-	-	-	-	65,90,300
	Office Equipments	1,15,04,600	27,43,157	-	15,84,200	-	-	1,58,31,957
	Sports & Other Equipment	18,37,695	27,750	-	50,720	-	-	19,16,165
	Play Equipment & Toys	-	35,400	-	12,287	-	-	47,687
	Hospital Equipments & Tools	68,114	-	-	-	-	-	68,114
	Mobile	10,500	-	-	76,000	-	-	86,500
	Laboratory	34,18,107	-	-	18,606	-	-	34,36,713
	Plant and Machinery	5,29,940	3,67,500	-	-	-	-	8,97,440
D)	Electrical Fittings	24,40,244	1,21,700	-	21,989	-	-	25,83,933
E)	Computer & Computer Software	3,15,40,708	27,96,694	-	6,40,486	-	-	3,49,77,888
F)	Library Books	6,74,954	70,698	21,522	3,515	-	-	7,27,645
G)	Vehicle	1,07,23,565				26,73,874		80,49,691
	Grand Total	9,90,63,984	1,78,35,413	1,07,561	3,93,85,803	26,73,874	-	15,35,03,765

ANISHA EDUCATION SOCIETY

PLOT NO. 53, LANE NO.2, KOREGAON PARK, PUNE 411 001

Email id: Info@cagschool.com Phone: 8956113596

(On letterhead)

TAX AUDIT LETTER OF MANAGEMENT REPRESENTATION

Date: 04.09.2024

To,SPCM & Associates,

5th Floor Centre Point,
Mitra Mandal Chowk,
Pune-411009.

Sub: Auditor's Report under section 44AB of the Income-tax Act, 1961;

Ref: Previous year ended 31 March 2024 (relevant to Assessment Year 2024-2025).

We confirm the following representations made by our Company to you in connection with the Accountant's Report under section 44AB of the Income-tax Act, 1961 ('the Act') for the year ended 31st March 2024 (hereinafter referred to as the 'accounting year').

We attach herewith the Form 3CD (duly authenticated by us) for the accounting year, as required under the provisions of Rule 6G(2) of the Income-tax Rules, 1962, and confirm the details contained therein.

We acknowledge our responsibility for the fair presentation of the said Form in accordance with the requirements of the Act and recognized accounting practices, including the Indian Accounting Standards issued by the Accounting Standards Board.

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of other officials of the company, the following representations:

1. All known, actual, or possible non-compliance with laws and regulations, together with the actual or contingent consequences, which may arise there from, the effects of which should be considered when preparing financial statements, have been disclosed.
2. Further to state that no sum was paid to any employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend except as stated in the Form.
3. Except as stated in the Form, all the amounts related to Provident Fund, ESIC, Sales tax, Value Added Tax, Employee related dues, Service tax,

Interest to Financial Institutions and any other statutory due or amount referred under section 43B of Income Tax Act, 1961 were paid on or before the due date or within the time permissible under section 43B of the Act.

4. We further state that except as disclosed in the Form, no amounts are debited to any head of profit and loss account being:
 - a) expenditure on advertisement in any souvenir, brochure, tract, pamphlet or like, published by a political party;
 - b) expenditure by way of penalty or fine for violation of any law for the time being in force;
 - c) expenditure incurred for any purpose which is an offence or which is prohibited by law;
 - d) any amount which is inadmissible under section 40(a);
 - e) any liability of contingent nature;
5. We certify that no expenditure was made in excess of the limits specified under section 40A(3)/40A(3A) of the Act read with rule 6DD except by way of account payee cheque drawn on a bank or account payee bank draft except as stated in the Form 3CD.
6. We certify that no amount of loan was taken or accepted or repaid in excess of the limits specified in section 269SS and 269T of the Income Tax Act, 1961 except by way of account payee cheque or account payee bank draft.
7. We state that except as disclosed in the Form 3CD provisions of Chapter XVII-B regarding deduction of tax at source and regarding payment thereof to the credit of Central Government have been materially complied in all respect.
8. We certify that we are not liable to registrations under any indirect taxes except those mentioned by us under clause 4 of Form 3CD.
9. We certify that except as disclosed in clause 41 of Form 3CD no demand is raised or refund is issued during the previous year under any tax laws other than Income Tax Act, 1961 and Wealth tax Act, 1957.
10. We certify that except as disclosed in clause 28 of Form 3CD we have not 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) of the Act.
11. We certify that except as disclosed in clause 32(c) of Form 3CD we have not incurred any speculation loss referred to in section 73 of the Act, during the previous year.

12. We certify that unless otherwise disclosed under clause 32(d) the company is not deemed to be carrying on a speculation business as referred in explanation to section 73A of the Act.
13. We have adopted 'Generally Mercantile system' of accounting during the previous year. The financial statements are prepared under historical cost convention, on accrual basis, in accordance with the provisions of the Companies Act, 2013 and the Indian Accounting Standards and comply with the Accounting Standards specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014.
14. We confirm that we have made the adjustments to the profit or loss as required by the Income Computation and Disclosure Standards notified u/s. 145(2) of the Income-tax Act, 1961.
15. We confirm that we have made the disclosures as required by the Income Computation and Disclosure Standards notified u/s 145(2) of the Income Tax Act, 1961.
16. We confirm that Disallowances under section 14A of Income Tax Act, 1961 is calculated as per Rule 8D of Income Tax Rules, 1962. For the purposes of calculation of Assets, we have considered Gross Block of Fixed Assets as appearing in the books and same is done on consistent basis.
17. In respect of deduction disclosed under Chapter VIA, we confirm that they are in accordance with the prevailing tax laws. The actual claim eligible will be computed at the time of filing of Return of Income since we are liable for tax under provisions of section 115JB of the IT Act 1961.
18. We confirm that there are no qualifications in the cost audit/excise audit/service tax audit reports issued for the audits conducted under the respective laws except as stated in the Form 3CD.
19. Goods and Service Tax in 3CD are reported as per the Returns filed by us & hence, amounts reported in 3CD are as per the workings maintained by us. We confirm that there is no difference in book balance & balances as reflected in the return.
20. We inform that the information required under clause 44 has not been maintained by us in absence of any disclosure's requirement thereof under the Goods and Service Tax Statute. It is not possible to determine break-up of total expenditure of entries registered or not registered under the GST, as necessary

information is not maintained by the us. Further the standard accounting software used by us is not configured to generate any report in respect of such historical data in absence of any prevailing statutory requirements regarding the requisite information in this clause.

21. We confirm that there was no Service Tax Audit/Cost Audit/Excise Audit conducted during the previous year.
22. We are responsible for making appropriate adjustments to the financial statements and ensure necessary disclosures are made in the financial statements.

We shall not hold you liable in case we are not able to claim a deduction/allowance in respect of any income for tax purposes, or if we incur, or are exposed to, any liability towards tax, interest or penalty or to any prosecution proceedings on account of any errors/omissions/mistakes or any position taken in the Form No. 3CD, or if anything contained in or omitted from the Accountant's Report has any unfavourable impact in any tax proceedings.

We, the undersigned, confirm that we are authorised to sign this letter of representation on behalf of the Company.

For and on behalf of the
Anisha Education Society


Director

Dated:04.09.2024

Encl.: As above



**CA VIDHI S SHAH & ASSOCIATES
CHARTERED ACCOUNTANT**

NOTE TO AUDIT REPORT IN FORM 10B

1. Anisha Education Society is an charitable institution registered under Bombay Public Trust Act, 1950.
2. The assessee is maintaining the books of accounts on mercantile basis, however for the purpose of the Income Tax and claiming benefit under section 10, 11 and 12 the separate receipts and payment statement have been prepared.
3. 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 17A.
4. During the year, the trust has not carried any activity which is in nature of trade, commerce or business.
5. During the year the trust has received any donations and hence the Form 10BD is filed.
6. Application of income consists of the income accumulated under section 11(2) during any earlier previous years Rs 5,00,000 which is reported under clause 37(A).
7. We have relied upon the information given by the management for the details of specified person as per the section 13(3) which is reported under clause No 41.
8. Based on our examination of payment made there does not apparently seem to be any specified Violation which is prohibited by law, or in contravention of law. It is however impossible to confirm non-contravention of all the laws in force.
9. During the year the trust has not received any foreign contributions. Also, the trust has not applied any income outside India.
10. On the basis of examination of books of accounts, with respect to loans borrowed and outstanding by the trust, there are loans payable tom persons other than trustees but at the time when loans where primarily borrowed the lenders were holding position of Trustees in the Trust. Trust is under process of intimating the same to Charity Commissioner office, Pune.



**CA VIDHI S SHAH & ASSOCIATES
CHARTERED ACCOUNTANT**

11. On the basis of our examination of loan acceptance as per clause 46 and 48, there does not apparently seem to be any acceptance or repayments in a way other than described in clause 46 and 48. It is however impossible to confirm that all acceptance are as per mode prescribed in a clause 46 ad 48.
12. The provisions of Tax Deducted at Source have generally been complied with. As per the books of accounts and other records produced before us and explanation provided to us, we have not come across any major discrepancies.
13. Whenever supporting documents are not available, we have relied upon information and & explanation given to us by the management.

**For Vidhi S Shah & Associates
Chartered Accountants
F.R.No. 159176W**

Vidhi Shah

**CA Vidhi S Shah
Proprietor
Membership No. 604690
UDIN: 24604690BKFCDR9044
Place: Pune
Date :27.09.2024**



