


INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year
[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)				2024-25
PAN	AADCJ2025J			
Name	JAYAWANT EDUCATION FOUNDATION			
Address	H No 266,, Sanaswadi, Sanaswadi, Sanaswadi, Pune , PUNE , 19-Maharashtra, 91-INDIA, 412208			
Status	05-AOP/BOI	Form Number	ITR-7	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	594892881091024	
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	0	
(+) Tax Payable /(-) Refundable (7-8)	9	0		
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 09-Oct-2024 16:15:21 from IP address 103.226.168.190 and verified by ANIL BHUJBAL havnng PAN AJKPB8533A on 09-Oct-2024 using paper ITR-Verification Form/Electronic Verification Code generated through mode				
System Generated Barcode/QR Code	 AADCJ2025J07594892881091024edc293238ee173e511bf25d5eedb196f1908fb46			
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU				

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



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

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
594877070091024

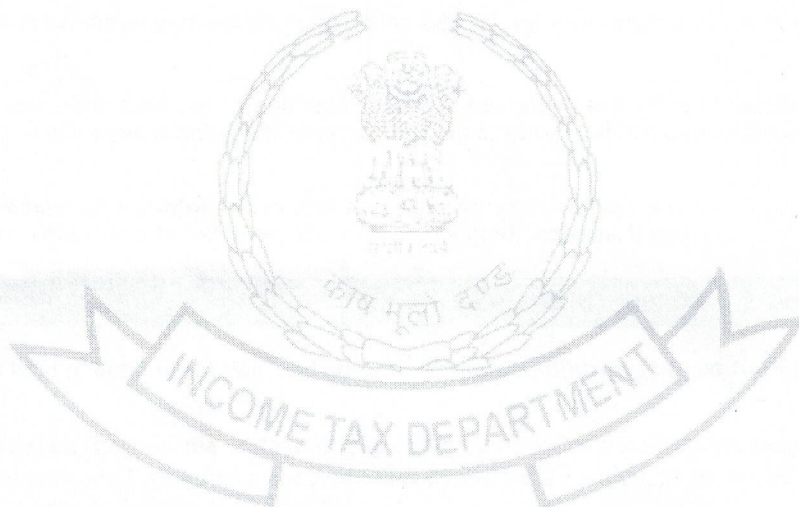
Date of e-Filing
09-Oct-2024

Name	: JAYAWANT EDUCATION FOUNDATION
PAN/TAN	: AADCJ2025J
Address	: H No 266, Sanaswadi, Sanaswadi, Sanaswadi, Pune, 412 208, PUNE, Maharashtra
Form No.	: Form 10BB (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 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
Assessment Year	: 2024-25
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 140416

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

Sl.No.	Attachment Name	Size(bytes)	Hash value of Attachment
1	BS & P&L.pdf	274435	4dd33d51cf231c35d229f59d562532b21c553574ce289a3c0aef72719ee98099
2	BS & P&L.pdf	274435	4dd33d51cf231c35d229f59d562532b21c553574ce289a3c0aef72719ee9809

No.	Attachment Name	Size(bytes)	Hash value of Attachment
			9
3	Audit Report.pdf	875326	64d4bb8c4c298e0a050d1 06cb9da1feee8f9283ef6 5762549f11e0458de0546 8



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 -594877070091024

We have examined the balance sheet of **Jayawant Education Foundation** [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-Mar-2024** 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.

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

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

Sl.no	Observations/ Qualifications
-------	------------------------------

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

- in the case of the balance sheet, of the state of affairs of the above named Institution as on **31-Mar-2024**; and,
- 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-MAR-2024**.

Subject to the following observations / qualifications-

Sl.no	Observations/ Qualifications
-------	------------------------------

The prescribed particulars are annexed hereto.

Accountant Name :

Shripad Keshav Waikar

Membership Number :

140416

Firm Registration Number :

0133610W

Address :

B-53, 6th Floor, KK Market, Dhankawadi

Place :

Pune

IP Address :

103.226.168.190

ANNEXURE

Statement of particulars

Basic Details

1. PAN of the auditee **AADCJ2025J**
2. Name of the auditee **Jayawant Education Foundation**
3. Assessment Year **2024-25**
4. Previous Year **01-Apr-2023 To 31-Mar-2024**
5. Registered Address of the auditee **H No 266, Sanaswadi, Sanaswadi, Sanaswadi, Pune, 412 208, PUNE, Maharashtra**
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

S. No.	Name of person	Relation	Percentage of shareholding in case of shareholder	ID Code	Unique Identification Number	Address	Whether there is any change in relation during previous year of audit	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1.	Anil Jaiwantrao Bhujbal	7-Director		1-PAN	AJKPB8533A	Talegaon Dhamdhare Shirur, Talegaon Dhamdhare, Talegaon Dhamdhare S.O, PUNE, Maharashtra, 412208, India	No	
2.	PANDURANG ABAJI RAUT	7-Director		1-PAN	AASPR4560N	Hadapsar, Pune City, Hadapsar S.O, PUNE, Maharashtra, 411028, India	No	
3.	MADHAV PANDURANG RAUT	7-Director		1-PAN	AIOPR2855E	Hadapsar, Pune City, Hadapsar S.O, PUNE, Maharashtra, 411028, India	No	
4.	VIKAS RAMCHANDR A RASKAR	7-Director		1-PAN	AASPR4531K	Hadapsar, Pune City, Hadapsar S.O, PUNE, Maharashtra, 411028, India	No	
5.	SANJAY RAMCHANDR A RASKAR	7-Director		1-PAN	AFNPR7220P	Hadapsar, Pune City, Hadapsar S.O, PUNE, Maharashtra, 411028, India	No	

- (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

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

No Records Available

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) Whether intimated to Assessing Officer that accounts are kept at such place under proviso to sub-rule (3) of rule 17AA?

Date of intimation to Assessing Officer

Voluntary contributions

12. Whether auditee has filed Form No. 10BD for the previous year < If No then skip to serial number 14> **No**
13. Sum total of donations reported in Form No. 10BD furnished by the auditee for the previous year
14. Donations not reported in Form No 10BD/ Not required to fill Form No. 10BD **₹ 1,17,83,256**
15. Total voluntary contributions received by the auditee during the previous year [13+14] **₹ 1,17,83,256**
16. Total Foreign Contribution out of the total voluntary contributions stated in 15
17. Voluntary Contribution forming part of Corpus (which are included in 15)

Anonymous donations taxable @30% under section 115BBC

9. Application outside India for which approval as per proviso to clause (c) of sub-section (1) of section 11 has been obtained
20. Voluntary Contributions required to be applied by the auditee during the previous year [15-(17+18+19)] ₹ 1,17,83,256
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 ₹ 1,03,973
22. Income required to be applied in India by the auditee during the previous year [20+21] ₹ 1,18,87,229

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 ₹ 1,05,12,920
- (ii) Amount which was not actually paid during the previous year [if included in (i)]
- (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
- (iv) Total amount to be allowed as application [23(i)- 23(ii) +23(iii)] ₹ 1,05,12,920
- (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.
- (vi) Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year

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

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	Amount of payment (In Rs.)	Nature of payment	Name of Payee	PAN of payee, if available	Aadhaar Number of payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5a)	(5b)	(6)

No Records Available

- (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

Name of payee	Amount of payment (In Rs.)	Nature of payment	Name of Payee	PAN of payee, if available	Aadhaar Number of payee, if available	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5a)	(5b)	(6)	(7)	(8)

No Records Available

- (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

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 sub-section(1) of section 11 read with sub-section (3) of section 40A

S. No.	Date of Payment	Amount of payment (In Rs.)	Nature of payment	Details of Payee			
				Name	PAN, if available	Aadhaar, if available	Address
(1)	(2)	(3)	(4)	(5)	(6a)	(6b)	(7)

No Records Available

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

S. No.	Date of Payment	Amount	Nature	Details of Payee			
				Name	PAN, if available	Aadhaar, if available	Address
(1)	(2)	(3)	(4)	(5)	(6a)	(6b)	(7)

No Records Available

- (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 - clauses (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards Corpus

- (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 - clauses (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having same objects

- (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 - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act

- (xii) Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained

- (xiii) Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained

- | | | |
|---------|---|---------------|
| (xiv) | Applied for any purpose beyond the objects of the trust or institution | |
| (xv) | Any other Disallowance | |
| (xvi) | Total allowable application [(23(iv)+23(v)+23(vi) – {23(vii) to 23(xv)})] | ₹ 1,05,12,920 |
| (xvii) | Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11 | |
| (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 | |
| (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 | ₹ 13,74,309 |

Application of income out of different sources

24. Taxable Income 22- [23(xvi) to 23(xix)]
25. Income taxable under section 115BBI
26. Anonymous donation which is chargeable to tax @ 30 % under section 115BBC
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
 - (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
 - (C) Income of earlier previous years up to 15% accumulated or set apart
 - (D) Corpus
 - (E) Borrowed Fund
 - (F) Any other
Please specify

Person referred to in 13(3)

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

Name of Person referred in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar Number of such person, if allotted	Address of such person	If code 2 selected in column (1) specify the amount of contribution made to the auditee
(1)	(2)	(3)	(4)	(5)	(6)
1-The author of the trust or the founder of the institution	PANDURAN G ABAJI RAUT	AASPR4560 N		Hadapsar Pune 411028, Pune City, Hadapsar S.O, PUNE, Maharashtra, 411028, India	
1-The author of the trust or the founder of the institution	MADHAV PANDURAN G RAUT	AIOPR2855E		Hadapsar Pune 411028, Pune City, Hadapsar S.O, PUNE, Maharashtra, 411028, India	
1-The author of the trust or the founder of the institution	VIKAS RAMCHAND RA RASKAR	AASPR4531 K		Hadapsar Pune 411028, Pune City, Hadapsar S.O, PUNE, Maharashtra, 411028, India	
1-The author of the trust or the founder of the institution	SANJAY RAMCHAND RA RASKAR	AFNPR7220 P		Hadapsar Pune 411028, Pune City, Hadapsar S.O, PUNE, Maharashtra, 411028, India	
1-The author of the trust or the founder of the institution	ANIL JAYWANTR AO BHUJBAL	AJKPB8533 A		Talegaon Dhamdhare Pune 412208, Talegaon Dhamdhare, Talegaon Dhamdhare S.O, PUNE, Maharashtra, 412208, India	

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 and the amount of such violation **No**

- (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. **Yes**
- (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 **No**

Schedule TDS/TCS

Tax Deduction and Collection Account Number (TAN)	Section/ Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)&(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

No Records Available

Schedule Statement of TDS/TCS

Tax Deduction and Collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
(1)	(2)	(3)	(4)	(5)

No Records Available

Schedule Interest on TDS/TCS

Tax Deduction and Collection Account Number (TAN)	Amount of interest under section 201(1A) or 206C(7) is payable	Amount paid out of column (2)	Date of payment of amount
(1)	(2)	(3)	(4)

No Records Available

ments

Income and Expenditure Account/Profit and Loss Account

BS & P&L.pdf

Balance Sheet

BS & P&L.pdf

Miscellaneous Attachments

Audit Report.pdf

Acknowledgement Number -594877070091024

This form has been digitally signed by SHRIPAD KESHAV WAIKAR having PAN AAVPW3336J from IP Address 103.226.168.190 on 09/10/2024 04:01:39 PM Dsc Sl.No and issuer ,C=IN,O=Professional DigiSign Pvt. Ltd.,OU=Certifying Authority



INCOME TAX DEPARTMENT

A.Y. 2024-2025

Name : Jayawant Education Foundation

Previous Year : 2023-2024

PAN : AADCJ 2025 J

Address : H No 266
Sanaswadi
Sanaswadi, Pune - 412 208

Date of Formation : 17-Oct-2013

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

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			1,18,87,229
- 11(1): Applied in India during the PY		1,05,12,920	
- Revenue expenses	1,02,43,420		
- Capital expenses	2,69,500		
- 11(1): Accumulation to the extent of 15%		13,74,309	
- 15% of Non-corpus Donations paid to trust/institution regd. u/s 12AB/ 10(23C)(iv) to (via)			1,18,87,229
Income after application			0
Taxable income			0

Bank A/cs

Bank Accounts in India

Bank Name and Account No.

Janaseva sahakari bank limited - 02021004492

IFS Code Type of Account
JANA0000002 Other

Date : 09-Oct-2024

Place : Pune

For Jayawant Education Foundation

Authorised Signatory



SHRIPAD WAIKAR & ASSOCIATES

CHARTERED ACCOUNTANTS

B – 53, 6th FLOOR, K K MARKET, DHANKAWADI,
PUNE SATARA ROAD, PUNE 411 043.

E-MAIL: cashripad@waikars.com , Cell No. +91- 9881131077

INDEPENDENT AUDITOR'S REPORT

To the Members JAYAWANT EDUCATION FOUNDATION Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of JAYAWANT EDUCATION FOUNDATION ("the company") which comprise the Balance Sheet as at March 31, 2024, and the Statement of Income and Expenditure Account, and a summary of significant accounting policies, another explanatory information.

Preparation of cash flow statement along with financial statements was not mandatory to the company.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read Companies (Accounts) Rules, 2014 as amended and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, and its Income for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements for the year ended March 31, 2023. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined that there are No key audit matters to communicate in our report

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for other information. The other information comprises the information included in the Director's Report but does not include the standalone financial statements and our auditor's report thereon.



SHRIPAD WAIKAR & ASSOCIATES

CHARTERED ACCOUNTANTS

B – 53, 6th FLOOR, K K MARKET, DHANKAWADI,
PUNE SATARA ROAD, PUNE 411 043.

E-MAIL: cashripad@waikars.com , Cell No. +91- 9881131077

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

Responsibilities of Management and Those Charged with Governance for Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

We give in "Annexure A" a detailed description of Auditor's responsibilities for Audit of the Standalone Financial Statements.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2016("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, is not applicable to the company being company registered under section 8 of the Companies Act 2013.; hence the same is not reported herewith.

(A) As required by Section 143(3) of the Act, we report that:



SHRIPAD WAIKAR & ASSOCIATES

CHARTERED ACCOUNTANTS

B – 53, 6th FLOOR, K K MARKET, DHANKAWADI,
PUNE SATARA ROAD, PUNE 411 043.

E-MAIL: cashripad@waikars.com , Cell No. +91- 9881131077

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit. ***However Balances of debtors, creditors, Advances given to suppliers & Advances received from Customers were Subject to confirmation***

In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

- a. The Balance Sheet, the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account
- b. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- c. On the basis of the written representations received from the directors as on March 31, 2023 taken on record by the Board of Directors, none of the directors are disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.

(B) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- i. The Company does not have any pending litigations which would impact its financial position.
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company
- iv. a) The Company has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall,

- Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or
- provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

b) The Company has represented that, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall,

- directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or
- provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;



SHRIPAD WAIKAR & ASSOCIATES
CHARTERED ACCOUNTANTS

B – 53, 6th FLOOR, K K MARKET, DHANKAWADI,
PUNE SATARA ROAD, PUNE 411 043.

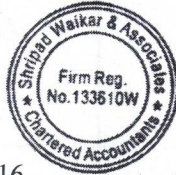
E-MAIL: cashripad@waikars.com, Cell No. +91- 9881131077

- c) Based on such audit procedures that the auditor has considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (iv) (a) and (iv) (b) contain any material misstatement.
- v. The Company has represented that there was no dividend declared or paid during the year.
1. In our opinion and according to the information and explanations given to us, the Company is not a public company. Accordingly, the provisions of Section 197 of the Act are not applicable to the Company.

For Shripad Waikar and Associates
Chartered Accountants
Firm Registration No. 133610W

Shripad Waikar
CA. Shripad Waikar

Proprietor
Membership No. 140416
UDIN: 24140416BJZYXC2800
Place: Pune
Date: 05/09/2024



**Jayawant Education Foundation - Consolidated
Balance Sheet as on 31.03.2024**

Liabilities	Amount	Amount	Assets	Amount	Amount
Capital Account		6,43,300	Fixed Assets		2,41,92,9
Reserves & Surplus	5,60,000		Benches & Sheds	1,58,694	
Anil Bhujbal	33,400		Boards	69,802	
Madhav Raut	16,700		Building	52,71,858	
Pandurang Raut	16,600		Building Under Construction	1,33,00,000	
Vikas Raskar	16,600		Computers	3,43,566	
Loans (Liability)		74,02,386	Furniture Block	1,59,017	
Bank OD A/c	14,64,856		Land	38,10,000	
Unsecured Loans	59,37,530		Library Books	33,386	
Current Liabilities		90,69,258	Vehicles Block	8,15,188	
Provisions	10,83,600		Furniture	2,31,406	
Sundry Creditors	1,92,658		Investments		5,20,00
ADVANCE RECEIVED	12,64,000		FD in BOM	5,00,000	
Creditors for Land	22,60,000		Shares in Shreenath Mhaskoba Cr Soc	20,000	
Security Deposit Received	42,69,000		Current Assets		1,07,52
Profit & Loss A/c		77,05,498	Loans & Advances (Asset)	-8,50,000	
Opening Balance	60,61,688		Sundry Debtors	5,02,587	
Current Period	16,43,810		Cash-in-hand	22,352	
			Bank Accounts	1,66,678	
			Deferred Tax- Asset/Liability	2,49,204	
			Share Capital Receivable	16,700	
			TDS FY 2018-19	3	
Total		2,48,20,442	Total		2,48,20,442

As per our report of even date

For Shripad Waikar & Associates
Chartered Accountants
Firm's Registration No. 133610W

For Jayawant Education Foundation

sd/-
CA Shripad Waikar
Proprietor (M. No. 140416)
Date : 05/09/2024
Place : Pune
UDIN : 24140416BJZYXC2800

sd/-
Anil Bhujbal
Director
DIN No - 2383808

sd/-
Vikas Raskar
Director
DIN No - 168732
Date : 05/09/2024
Place : Pune

**Jaywant Education Foundation Consolidated
Profit & Loss A/c for the year ended 31.03.2024**

Particulars	Amount	Particulars	Amount
Books Expenses	54,460	Admission Fees	72,20,000
Accounts Writing Charges	1,20,000	Fees Received	45,63,257
Competitive Exam Fees	15,500	Dividend	2,550
Electricity Expenses	39,090	Interest on Saving	255
Fees Not Receivable	40,52,000	Other Income	15,480
Interest on Loan	3,00,920	RTE Grant Received	85,688
Lab Expenses	25,000		
Printing and Stationery	78,259		
Repairing & Maintenance	2,15,900		
Audit Fees	50,000		
Balance W/off	34,949		
Bank Charges	3,218		
Depreciation	4,15,867		
Insurance	8,128		
Office Expenses	34,050		
Repairs & Maintenance Vehicle	2,40,070		
Salary	44,08,235		
Travelling Expenses	1,47,774		
Nett Profit	16,43,810		
Total	1,18,87,230	Total	1,18,87,230

As per our report of even date

For Shripad Waikar & Associates
Chartered Accountants
Firm's Registration No. 133610W

For Jaywant Education Foundation

sd/-
CA Shripad Waikar
Proprietor (M. No. 140416)
Date : 05/09/2024
Place : Pune
UDIN : 24140416BJZYXC2800

sd/-
Anil Bhujbal
Director
DIN No - 2383808

sd/-
Vikas Raskar
Director
DIN No - 1687322
Date : 05/09/2024
Place : Pune



TDS

Centralized Processing Cell

TRACES

TDS Reconciliation Analysis and Correction Enabling System



Annual Tax Statement

Permanent Account Number (PAN)	AADCJ2025J	Current Status of PAN	Active	Financial Year	2023-24	Assessment Year	2024-25
Name of Assessee	JAYAWANT EDUCATION FOUNDATION						
Address of Assessee	H NO 266, SANASWADI, SHIRUR, PUNE, MAHARASHTRA, 412208						

- Above data / Status of PAN is as per PAN details. For any changes in data as mentioned above, you may submit request for corrections Refer www.tin-nsdl.com / www.utiitsl.com for more details. In case of discrepancy in status of PAN please contact your Assessing Officer

(All amount values are in INR)

PART-I - Details of Tax Deducted at Source

Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid / Credited	Total Tax Deducted #	Total TDS Deposited
1	BANK OF MAHARASHTRA				PNEB06514E	5424.00	0.00	0.00
Sr. No.	Section ¹	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted ##	TDS Deposited
	194A	31-Mar-2024	F	14-Jun-2024	-	5424.00	0.00	0.00

PART-II-Details of Tax Deducted at Source for 15G / 15H

Sr. No.	Name of Deductor			TAN of Deductor	Total Amount Paid / Credited	Total Tax Deducted #	Total TDS Deposited
Sr. No.	Section ¹	Transaction Date	Date of Booking	Remarks**	Amount Paid/Credited	Tax Deducted ##	TDS Deposited

No Transactions Present

PART-III - Details of Transactions under Proviso to section 194B/First Proviso to sub-section (1) of section 194R/ Proviso to sub-section(1) of section 194S/Sub-section (2) of section 194BA

Sr. No.	Name of Deductor			TAN of Deductor	Total Amount Paid / Credited
Sr. No.	Section ¹	Transaction Date	Status of Booking [*]	Remarks ^{**}	Amount Paid/Credited [*]

No Transactions Present

PART-IV -Details of Tax Deducted at Source u/s 194IA/ 194IB / 194M/ 194S (For Seller/Landlord of Property/Contractors or Professionals/ Seller of Virtual Digital Asset)

Sr. No.	Acknowledgement Number	Name of Deductor		PAN of Deductor	Transaction Date	Total Transaction Amount	Total TDS Deposited ^{***}
Sr. No.	TDS Certificate Number	Section ¹	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited ^{***}
Gross Total Across Deductor(s)							

No Transactions Present

PART-V - Details of Transactions under Proviso to sub-section (1) of section 194S as per Form-26QE (For Seller of Virtual Digital Asset)

Sr. No.	Acknowledgement Number	Name of Buyer		PAN of Buyer	Transaction Date	Total Transaction Amount
Sr. No	Challan Details mentioned in the Statement					Status of Booking*
	BSR Code	Date of Deposit	Challan Serial Number	Total Tax Amount		
Gross Total Across Buyer(s)						

No Transactions Present

PART-VI-Details of Tax Collected at Source

Sr. No.	Name of Collector				TAN of Collector	Total Amount Paid / Debited	Total Tax Collected +	Total TCS Deposited
Sr. No.	Section ¹	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Debited	Tax Collected ++	TCS Deposited

No Transactions Present

PART-VII- Details of Paid Refund (For which source is CPC TDS. For other details refer AIS at E-filing portal)

Sr. No.	Assessment Year	Mode	Refund Issued	Nature of Refund	Amount of Refund	Interest	Date of Payment	Remarks
---------	-----------------	------	---------------	------------------	------------------	----------	-----------------	---------

No Transactions Present

PART-VIII-Details of Tax Deducted at Source u/s 194IA/ 194IB /194M/194S (For Buyer/Tenant of Property /Person making payment to contractors or Professionals / Buyer of Virtual Digital Asset)

Sr. No.	Acknowledgement Number	Name Of Deductee			PAN of Deductee	Transaction Date	Total Transaction Amount	Total TDS Deposited***	Total Amount **** Deposited other than TDS
---------	------------------------	------------------	--	--	-----------------	------------------	--------------------------	------------------------	--

TDS Certificate Number	Section ¹	Date of Deposit	Status of Booking [*]	Date of Booking	Demand Payment	TDS Deposited ^{***}	Total Amount Deposited other than TDS ^{****}
Gross Total Across Deductee(s)							

No Transactions Present

PART-IX - Details of Transactions/Demand Payments under Proviso to sub-section (1) of section 194S as per Form 26QE (For Buyer of Virtual Digital Asset)

Sr. No.	Acknowledgement Number	Name of Seller		PAN of Seller	Transaction Date	Total Transaction Amount	Total Amount Deposited ^{###} other than TDS
Sr. No	Challan Details				Status of Booking*	Demand Payment	Total Amount Deposited ^{###} other than TDS
	BSR Code	Date of Deposit	Challan Serial Number	Total Tax Amount			
Gross Total Across Seller(s)							
No Transactions Present							

No Transactions Present

PART X-TDS/TCS Defaults* (Processing of Statements)

Sr. No.	Financial Year	Short Payment	Short Deduction/Collection	Interest on TDS/TCS Payments Default	Interest on TDS/TCS Deduction/Collection Default	Late Filing Fee u/s 234E	Interest u/s 220(2)	Total Default
(All amount values are in INR)								
Sr. No.	TANs	Short Payment	Short Deduction/Collection	Interest on TDS/TCS Payments Default	Interest on TDS/TCS Deduction/Collection Default	Late Filing Fee u/s 234E	Interest u/s 220(2)	Total Default

No Transactions Present

*Notes:

- 1.Defaults related to processing of statements, do not include demand raised by the respective Assessing Officers.
- 2.For more details please log on to TRACES as taxpayer.

Contact Information

Part of Annual Tax Statement	Contact in case of any clarification
I	Deductor
II	Deductor
III	Deductor
IV	Deductor
V	Buyer
VI	Collector
VII	Assessing Officer / Bank
VIII	NSDL / E-Filing/ Concerned Bank Branch
IX	E-Filing/ Concerned Bank Branch/ Seller
X	Deductor

Legends used in Annual Tax Statement

*Status Of Booking

Legend	Description	Definition
U	Unmatched	Deductors have not deposited taxes or have furnished incorrect particulars of tax payment. Final credit will be reflected only when payment details in bank match with details of deposit in TDS / TCS statement
M	Matched	Particulars of challan details provided in TDS statement have matched with the challan details available in OLTAS
P	Provisional	Provisional tax credit is effected only for TDS / TCS Statements filed by Government deductors."P" status will be changed to Final (F) on verification of payment details submitted by Pay and Accounts Officer (PAO)
F	Final	In case of non-government deductors, payment details of TDS / TCS deposited in bank by deductors have matched with the payment details mentioned in the TDS / TCS statement filed by the deductors. In case of government deductors, details of TDS / TCS booked in Government account have been verified with payment details submitted by Pay and Accounts Officer (PAO)
O	Overbooked	Payment details of TDS / TCS deposited in bank by deductor have matched with details mentioned in the TDS / TCS statement but the amount is over claimed in the statement. Final (F) credit will be reflected only when deductor reduces claimed amount in the statement or makes additional payment for excess amount claimed in the statement
Z	Mismatch	Particulars of challan details provided in TDS statement have not matched with the challan details available in OLTAS. Status of challan will be updated as "M" (Matched), once correction is done by the deductor.

**Remarks

Legend	Description
'A'	Rectification of error in challan uploaded by bank
'B'	Rectification of error in statement uploaded by deductor
'D'	Rectification of error in Form 24G filed by Accounts Officer
'E'	Rectification of error in Challan by Assessing Officer
'F'	Lower/ No deduction certificate u/s 197

	Reprocessing of Statement
	Transporter
W'	For Part III, Details shown are as per details submitted by Deductor

Total Tax Deducted includes TDS, Surcharge and Education Cess

Total Tax Deducted includes TDS, Surcharge and Education Cess

Total Tax Collected includes TCS, Surcharge and Education Cess

+ Tax Collected includes TCS, Surcharge and Education Cess

*** Total TDS Deposited will not include the amount deposited as Fees and Interest

"Total Amount Deposited other than TDS" includes Fees, Interest and Other etc. It also includes any default amount paid by deductor in case of Transactions covered under Proviso to sub-section (1) of section 194S

Notes for Annual Tax Statement

a. Figures in brackets represent reversal (negative) entries

b. Tax Credits appearing in Part I, II, IV and VI of the Annual Tax Statement are on the basis of details given by deductor/collector in the TDS / TCS statement filed by them. The same should be verified before claiming tax credit and only the amount which pertains to you should be claimed

c. Date is displayed in dd-MMM-yyyy format

d. Part II of Annual Tax Statement contains details of transactions related to Form 15G/15H furnished by the deductor in the TDS statement.

1. Sections

Section	Description	Section	Description
192	Salary	194LD	TDS on interest on bonds / government securities
192A	TDS on PF withdrawal	194M	Payment of certain sums by certain individuals or Hindu Undivided Family
193	Interest on Securities	194N	Payment of certain amounts in cash other than cases covered by first proviso or third proviso
194	Dividends	194N First Proviso	Payment of certain amounts in cash to non-filers except in case of co-operative societies
194A	Interest other than 'Interest on securities'	194N Third Proviso	Payment of certain amounts in cash to co-operative societies not covered by first proviso
194B	Winning from lottery or crossword puzzle, etc	194N First Proviso read with Third Proviso	Payment of certain amount in cash to non-filers being co-operative societies
194BA	Winnings from online games	194O	Payment of certain sums by e-commerce operator to e-commerce participant
194BB	Winning from horse race	194P	Deduction of tax in case of specified senior citizen
194C	Payments to contractors and sub-contractors	194Q	Deduction of tax at source on payment of certain sum for purchase of goods
194D	Insurance commission	195	Other sums payable to a non-resident
194DA	Payment in respect of life insurance policy	196A	Income in respect of units of non-residents
194E	Payments to non-resident sportsmen or sports associations	196B	Payments in respect of units to an offshore fund
194EE	Payments in respect of deposits under National Savings Scheme	196C	Income from foreign currency bonds or shares of Indian
194F	Payments on account of repurchase of units by Mutual Fund or Unit Trust of India	196D	Income of foreign institutional investors from securities
194G	Commission, price, etc. on sale of lottery tickets	196DA	Income of specified fund from securities
194H	Commission or brokerage	206CA	Collection at source from alcoholic liquor for human
194I(a)	Rent on hiring of plant and machinery	206CB	Collection at source from timber obtained under forest lease
194I(b)	Rent on other than plant and machinery	206CC	Collection at source from timber obtained by any mode other than a forest lease
194IA	TDS on Sale of immovable property	206CD	Collection at source from any other forest produce (not being tendu leaves)
194IB	Payment of rent by certain individuals or Hindu undivided family	206CE	Collection at source from any scrap
194IC	Payment under specified agreement	206CF	Collection at source from contractors or licensee or lease relating to parking lots
194J(a)	Fees for technical services	206CG	Collection at source from contractors or licensee or lease relating to toll plaza
194J(b)	Fees for professional services or royalty etc	206CH	Collection at source from contractors or licensee or lease relating to mine or quarry
194K	Income payable to a resident assessee in respect of units of a specified mutual fund or of the units of the Unit Trust of India	206CI	Collection at source from tendu Leaves
194LA	Payment of compensation on acquisition of certain immovable	206CJ	Collection at source from on sale of certain Minerals
194LB	Income by way of Interest from Infrastructure Debt fund	206CK	Collection at source on cash case of Bullion and Jewellery
194LC(2)(i) and (ia)	Income under clause (i) and (ia) of sub-section (2) of section 194LC	206CL	Collection at source on sale of Motor vehicle
194LC(2)(ib)	Income under clause (ib) of sub-section (2) of section 194LC	206CM	Collection at source on sale in cash of any goods (other than bullion/jewelry)
194LC(2)(ic)	Income under clause (ic) of sub-section (2) of section 194LC	206CN	Collection at source on providing of any services (other than Chapter-XVII-B)
194LBA	Certain income from units of a business trust	206CO	Collection at source on remittance under LRS for purchase of overseas tour program package
194LBB	Income in respect of units of investment fund	206CP	Collection at source on remittance under LRS for educational loan taken from financial institution mentioned in section 80E
194LBC	Income in respect of investment in securitization trust	206CQ	Collection at source on remittance under LRS for purpose other than for purchase of overseas tour package or for educational loan taken from financial institution
194R	Benefits or perquisites of business or profession	206CR	Collection at source on sale of goods
194S	Payment of consideration for transfer of virtual digital asset by persons other than specified persons	206CT	Collection at source on remittance under LRS is for the purposes of education or medical treatment and not covered under Code P
Proviso to section 194B	Winnings from lotteries and crossword puzzles, etc where consideration is made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such winnings are released		
First Proviso to sub-section (1) of section 194R	Benefits or perquisites of business or profession where such benefit is provided in kind or where part in cash is not sufficient to meet tax liability and tax required to be deducted is paid before such benefit is released		
Proviso to sub-section (1) of	Payment for transfer of virtual digital asset where payment is in kind or in exchange of another virtual digital asset and tax required to be deducted is paid before such payment is released		

Net Winnings from online games where the net winnings are made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such net winnings are released

ion
4BA

2.Minor Head

Code	Description
200	TDS/TCS
400	Tax on regular assessment
800	TDS on sale of immovable property

3.Major Head

Code	Description
0020	Corporation Tax
0021	Income Tax (other than companies)

Glossary

Abbreviation	Description
AY	Assessment Year

Abbreviation	Description
TDS	Tax Deducted at Source
TCS	Tax Collected at Source

