

FORM No. 10B
[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (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.

I have examined the balance sheet of **ABHILASHI EDUCATIONAL 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-MAR-2025** 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 serial number 14 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

- (1) - **The assessee has not made any payments exceeding the limit in section 40A(3). However, it is not possible for us to verify whether the payments in excess the specified limit in section 40A(3)/269SS/269T have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence are not in possession of the assessee.**
- (2) - **Detail given in para 31(i)(b)(III) w.rt. to payment through electronic and non electronic mode is subject to verification as necessary records was not available with the assessee**

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 * fund or trust or institution or university or other educational institution or hospital or other medical institution as on **31-MAR-2025** and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on **31-MAR-2025**

subject to the following observations/qualifications

- (1) **1)The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the assessee (if applicable) in accordance with the applicable financial reporting framework. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.**
- (2) **2) The Management is also responsible for the preparation of the Annexure-Statement of particulars required to be furnished along with Form No.10B that give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules, Notifications, Circulars etc. that are to be included in the Statement.**

The prescribed particulars are annexed hereto.

Place :MANDI
Date : 24-Sep-2025
UDIN : 25098389BMFYKU4423

for: HANU & CO
CHARTERED ACCOUNTANTS



M.No. 98389
Partner
FRN. 020319N

ANNEXURE Statement of particulars											
Basic Details	1.	PAN of the auditee			AABTA0764A						
	2.	Name of the auditee			ABHILASHI EDUCATIONAL SOCIETY						
	3.	Assessment Year			2025-2026						
	4.	Previous Year			From 1-APR-2024 to 31-MAR-2025						
	5.	Registered Address of the auditee			00 , NERCHOWK, P.O. NERCHOWK TEHSIL SADAR, NERCHOWK, DISTT. MANDI , HIMACHAL PRADESH, 175008, INDIA						
	6.	Other addresses, if applicable			No						
Legal	7.	Type of the auditee			Trust						
	8.	Whether the auditee is established under an instrument?			Yes						
Registration Details	9.	Details of registration/provisional registration or approval/ provisional approval or notification of the auditee under the Income-tax Act (details of all the registration/provisional registration/approval/provisional approval/notification which are valid during the previous year should be provided, however where the auditee has got the registration/approval after provisional registration/approval the details of provisional registration/approval need not be provided)									
		Section under which registered/provisionally registered or approved/ provisionally approved /notified	Date of registration/provisional registration or approval/ notification(dd/mm/yyyy)	Registration/Approval/ Notification/ Unique Registration No. (URN), if available	Authority granting registration/provisional registration or approval/provisional approval or notification	Date from which registration//provisional registration/approval/pr ovisional approval/notification is effective(dd/mm/yyyy)					
		(1)	(2)	(3)	(4)	(5)					
		Clause (a) of sub-section (1) of section 12AB of the Act	31-Mar-2022	AABTA0764AE20070	CIT	01-Jan-2021					
Management	10.	10(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	Relation	Relation Other	Percentage of shareholdin g in case of shareholder	Unique Identificatio Number	Id Code	PAN Or Aadhar	Whether there is any change in relation during previous year of audit Yes/No	If yes, specify the change	Address/For eign Address
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Dr. Ram Krishan	Members of society			AOIPK2096 Q	PAN	Yes	No		VPO Nerchowk, Mandi,MAN DI,Himacha l Pradesh,17 5008 INDIA
		Dr. Promila	Members of society			AKMPP541 4D	PAN	Yes	No		VPO NERCHWO K,MANDI,Hi machal Pradesh,17 5008 INDIA
	Sh. Narender Kumar	Members of society			AOTPK819 7F	PAN	Yes	No		Village Kotlu, PO Galma, Mandi,MAN DI,Himacha l Pradesh,17 5008 INDIA	
Objects	11.	10(b) In case if any of the persons [as mentioned in row 10(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year									
		Name	Unique Identification Number	ID code	PAN Or Aadhar	Non-individu al person [as mentioned in row no 10(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
		Objects of the auditee Religious Relief of poor Education							No No Yes		



		Medical relief	No						
		Yoga	No						
		Preservation of environment (including watersheds, forests and wildlife)	No						
		Preservation of monuments or places or objects of artistic or historic interest	No						
		Advancement of any other objects of general public utility	No						
	12.	(i) Whether the auditee, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration?	No						
		(ii) If yes, please furnish following information:-							
		(A) date of such modification/ adoption (DD/MM/YYYY)							
		(B) Whether an application for registration has been made in the prescribed form and manner within the stipulated period of thirty days from the date of said adoption or modification, as per sub-clause (v) of clause (ac) of sub-section (1) of section 12A.	No						
		(C) If yes provide the following details regarding application for registration under sub-clause (v) of clause (ac) of sub-section (1) of section 12A							
		S.No	Date of Application						
		Status of registration in pursuance of application	Date of Registration or cancellation based on such application						
		URN of such registration							
		1							
Commencement of activities	13.	(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 13 (i) , date of commencement of activities							
		(iii) If the answer to 13(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?							
		(iv) If yes in 13(iii) above, provide the following details regarding application for registration under section sub-clause (iii) of clause (ac) of sub section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section							
		S.No	Date of Application	Status of registration in pursuance of application	Date of Registration or cancellation based on such application	URN of such registration			
		1							
Details of Place where books of accounts and other documents have been maintained	14.	(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	No						
		(ii) Provide the following details of the books of account and other documents							
		S.No.	Nature of Books of Account	Whether maintained by the auditee (Yes/No)	Whether maintained in a computer system (Yes/No)	Whether maintained at registered office (Yes/No)	If maintained at any place other than the registered place	Whether the books of account have been audited (Yes/No)	
						Address of such Place	Date of decision by management to keep account at such place	Whether intimated to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	Date of intimation to Assessing Officer

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1	Cash book	Yes	Yes	Yes			No		Yes
	2	Ledger	Yes	Yes	Yes			No		Yes
	3	Journal	Yes	Yes	Yes			No		Yes
	4	Copies of bills, whether machine numbered or otherwise serially numbered, wherever such bills are issued by the assessee, and copies or counterfoils of machine numbered or otherwise serially numbered receipts issued by the assessee	Yes	No	Yes			No		Yes
Advancement of General Public Utility	15.	Where, in any of the projects/institutions run by auditee, one of the charitable purposes is advancement of any other object of general public utility then,--								
	(A)	Whether any activity is being carried on by the auditee which is in the nature of trade, commerce or business referred to in proviso to clause (15) of section 2?						No		
	(B)	If yes, then percentage of receipt from such activity vis-?-vis total receipts						0.00		
	(C)	Whether such activity in the nature of trade, commerce or business is undertaken in the course of actual carrying out of such advancement of any other object of general public utility						No		
	(D)	Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to clause (15) of section 2?						No		
	(E)	If yes, then percentage of receipt from such activity vis-?-vis total receipts						0.00		
	(F)	Whether such activity of rendering service is undertaken in the course of actual carrying out of such advancement of any other object of general public utility						No		
16.	If ?A? or ?D? in 15 is Yes, the aggregate annual receipts from such activities in respect of that project/institution									
	S.No.	Name of Project/ Institution					Amount of aggregate annual receipts from activities referred in 15A and 15D (In Rs.)			
	Total									
Business Undertaking	17.	(i) Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11							No	
		(ii) If yes, then provide the following details of the business undertaking:								
			Nature of Business Undertaking	Sector	Sub Sector	Business Code	Whether separate books of account have been maintained for the business undertaking	Income from the business undertaking for the previous year which is not to be included in the total income of the auditee as per sub-section (4) of section 11	Income from the business undertaking for the previous year which is to be included in the total income of the auditee as per sub-section (4) of section 11	
						No				
Business Incidental to	18.	(i) Whether the auditee has any income being profits and gains from any business as referred in seventh proviso to Clause (23C) of section 10 or sub-section (4A) of section 11, as the case may be							No	
		(ii) If yes, then provide the following details of such business:								
		(a)	Nature of Business							
	(b)	Sector								

	(vii)	Any other voluntary contribution not part of Form No. 10BD & Please specify the nature &							0	
	(viii)	Total donation not reported in Form No 10BD [23(i)+23(ii)+23(iii)(d)+23(iv)+23(v)+23(vi)(e)+23(vii)]							0	
	24.	Total voluntary contributions received by the auditee during the previous year [22+23(viii)]							0	
	25.	Total foreign contribution out of the total voluntary contributions stated in 24							0	
	26.	Voluntary Contribution forming part of corpus (which are included in 24)								
	(A)	Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11							0	
	(B)	Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11							0	
	27.	Voluntary Contributions required to be applied by the auditee during the previous year [24-{23(vi)(d)+26A+ 26B}]							0	
Income to be applied	28.	Income other than voluntary contributions derived from property held under 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 24)							331200087	
	29.	Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11							0	
	30.	Income required to be applied in India by the auditee during the previous year [27+28-29]							331200087	
Application of Income	31.	Application of Income (excluding application not eligible and reported under serial number 37)								
	(i)			+Electronic(In Rs)	Other than Electronic(In Rs.)	Total Amount in Rs.				
	(a)	Contribution or donation to any other person during the previous year		0	0	0				
	(b)	Object wise application other than the application provided in (a)								
	(I)	Religious		0	0	0				
	(II)	Relief of poor		0	0	0				
	(III)	Education		295208927	11004389	306213316				
	(IV)	Medical relief		0	0	0				
	(V)	Yoga		0	0	0				
	(VI)	Preservation of environment (including watersheds, forests and wildlife)		0	0	0				
	(VII)	Preservation of monuments or places or objects of artistic or historic interest		0	0	0				
	(VIII)	Advancement of any other objects of general public utility		0	0	0				
	(IX)	Application which cannot be specifically categorised under to		0	0	0				
	(X)	Total		295208927	11004389	306213316				
	(c)	Total application [(a) + (b)(X)]		295208927	11004389	306213316				
	(ii)	Details of application out of (i) (a) and (i) (b) resulting in payment in excess of Rs. 50 lakh during the previous year to any person								
		S.No	Name of person to whom amount paid or credited	PAN of such person	Amount of application(Rs)	Mode of application			TDS	
						+Electronic modes(Rs.)	Other than Electronic modes(Rs.)	Total	Whether any TDS has been deducted Yes/NO	Section under which TDS has been deducted
		1	KULDIP CHAND & SONS NER CHOWK	AACFK5315Q	11628225	11628225	0	11628225	No	
		2	AMRIT SARIYA MAL AND SONS		9810000	9810000	0	9810000	No	
	3	SUPREME COMPLETE HOME		8150000	8150000	0	8150000	No		
(iii)	Amount which was not actually paid during the previous year [if included in (i)(c)]								0	
(iv)	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	
(v)	Total amount to be allowed as application [31(i)(c)- 31(iii)+31(iv)]								306213316	
(vi)	Bifurcation of application in 31 (v) into Revenue or Capital								306213316	
	(a)	Revenue							267528902	
	(b)	Capital							38684414	
(vii)	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	
(viii)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year during that previous year.								0	
Amount to be disallowed from application										

	(ix)	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		288991
	(x)	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
	(xi)	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		0
	(xii)	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		0
	(xiii)	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		0
	(xiv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained		0
	(xv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained		0
	(xvi)	Applied for any purpose beyond the objects of the auditee		0
	(xvii)	Any other disallowance		0
	(xviii)	Total allowable application [$\sqrt{31(v)+31(vii)+31(viii) - \sqrt{31(ix) \text{ to } 31(xvii)}}$]		305924325
	(xix)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11		0
	(xx)	Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11		0
	(xxi)	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		24986771
	32.	Taxable Income [30- $\sqrt{31(xviii) \text{ to } 31(xxi)}$]]		288991
section 115BBI	33.	Income taxable under section 115BBI		
	(a)	Whether the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No	
	(b)	Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No	
	(i)	Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto	No	
	(ii)	Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11	No	
	(iii)	Whether such income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11	No	
	(iv)	Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or 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) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10	No	
	(c)	(i) Whether the auditee has any income which is income not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No	
	(ii)	Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No	
	(d)	Whether the auditee has any income accumulated or set apart in excess of fifteen per cent. of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BBI and the amount of such income ?	No	
(e)	Whether the auditee has made any application out of India which is not excluded from total income under clause (c) of sub-section (1) of section 11	No		
	34.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC		0
Other Income	35.	Other Income		
	(a)	Whether the auditee has any income chargeable under section 12(2) and the amount of such income.	No	
	(b)	Income as per Explanation 3B to sub-section (1) of section 11 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section (2) of section 80G		0
	(c)	Income as per Explanation 1B to the third proviso to clause (23C) of section 10 in case of violation of clauses (a) or (b) or (c) or (d) of Explanation 1A to the third proviso to clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G		0
	(d)	Income chargeable under sub-section (4) of section 11		0
Capital Asset	36.	Details of capital asset transferred under sub-section (1A) of section 11		
	(1)	Whether a capital asset being property held under trust wholly for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No	
	(2)	Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?	No	
	(3)	Whether a capital asset being property held under trust in part only for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No	

		(4) Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?	No								
Application of income out of different sources	37.	Application of income out of the following sources during the previous year	=+Electronic(In Rs)	Other thanElectronic(In Rs.)	Amount in Rs.						
		(A) . Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year	0	0	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	0	0						
		(C) . Income of earlier previous years up to 15% accumulated or set apart	0	0	0						
		(D) . Corpus	0	0	0						
		(E) . Borrowed fund	0	0	0						
		(F) . Any other	0	0	0						
	38.	Details of application resulting in payment or credit in excess of Rs. 50 lakh during previous year to a single person out of 37									
		S.no	Name of person to whom amount paid or credited	PAN	Amount of application(Rs)	Mode of Application			TDS		
						=+Electronic modes(Rs.)	Other than Electronic modes(Rs.)	Total	Whether any TDS has been deducted Yes/NO	Section under which TDS has been deducted	Amount of TDS
		1	KULDIP CHAND & SONS NER CHOWK		11628225	11628225	0	11628225	No		
		2	AMRIT SARIYA MAL AND SONS		9810000	9810000	0	9810000	No		
13(10) and 22nd proviso to section 10(23C)	39.	(i) Whether provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?								No	
		(ii) If yes in (i) specify the reason why the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?									
		(a) Provision of proviso to clause (15) of section 2 is applicable								No	
		(b) condition specified in clause (a) of tenth proviso to clause (23C) of section 10 or sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated								No	
		(c) condition specified in clause (b) of tenth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated								No	
		(d) condition specified in twentieth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (ba) of sub-section (1) of section 12A have been violated								No	
		(iii) If yes in (i), please provide computation of income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13									
		(a) Income for the previous year									
		(b) Total Expenditure incurred in India, for the objects of the auditee,									
		(c) Expenditure to be disallowed									
		(i) Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed									
		(ii) Expenditure from any loan or borrowing									
		(iii) Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and									
(iv) Expenditure in the form of contribution or donation to any person.											
(v) Capital expenditure											
(vi) Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40											
(vii) Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-sections 3 or 3A of section 40A											
(viii) Any other disallowance											
(ix) Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii)								0			
(d) Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 [a - b+c(ix)]								0			
Expenditure Incurred for	40.	In case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details									
		(a) Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure								No	
		(b) Total income of auditee during the previous year								0	
		(c) Percentage of expenditure which is of religious nature to the total income [Amount in (a)/(b)]								0	
Per	41.	Details of specified person* as referred to in sub-section (3) of section 13									

	Code of Person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar number of such person, if allotted	If code 2 selected in column (1) specify the amount of contribution made to the auditee	Address/Foreign Address	
	4-any trustee of the trust or manager (by whatever name called) of the institution	RAM KRISHAN	AOIPK2096Q			KAREHARI, TEHSIL BALH, Balt B.O, Karehri (184), MANDI, Himachal Pradesh, 175008 INDIA	
	4-any trustee of the trust or manager (by whatever name called) of the institution	PROMILA DEVI	AKMPP5414D			KAREHARI, TEHSIL BALH, Balt B.O, Karehri (184), MANDI, Himachal Pradesh, 175008 INDIA	
	4-any trustee of the trust or manager (by whatever name called) of the institution	NARENDER KUMAR	AOTPK8197F			KAREHARI, TEHSIL BALH, Balt B.O, Karehri (184), MANDI, Himachal Pradesh, 175008 INDIA	
42.	Details of transactions 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 trust or institution 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	
Specified Violation	43.	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					
		Income of the auditee has been applied, other than for the objects of the trust or institution.				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.				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	
	44.	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	
	45.	In view of provisions of nineteenth proviso to clause (23C) of section 10 or sub-section (7) of section 11, please specify whether the trust or institution has claimed deduction under section 10 [other than clause (1), clause (23C) and clause (46) thereof] during the previous year and the amount of such claim?				No	
	46.	Whether the auditee has taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 269SS during the previous year?				No	
	47.	Whether the auditee has received an amount exceeding the limit specified in section 269ST, 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?				No	
	48.	Whether the auditee has repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?				No	
	49.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?				Yes	
	49. (A)	Whether the auditee is liable to pay interest under section 201(1A) or section 206C(7) ?				Yes	



Schedule Corpus: Details of Corpus														
Type of corpus donation	Opening balance at the beginning of the previous year (Corpus not applied till the beginning of the previous year)(1)	Received/ Treated as corpus during the previous year(2)	Applied during the previous year(3)	Amount invested or deposited back in to corpus (which was earlier applied and not claimed as application if such application fulfilled the conditions) (4)	Total amount invested or deposited back in to corpus(5)	Financial year in which (4) was applied earlier(6)	Closing balance (7)[(1+2+5)-3]	Invested in modes specified in section 11(5)(8)	Amount taxed in previous assessment year(9)	Invested in modes other than specified in section 11(5) as on last day of the previous year(10)	If corpus donation is of type (i) then whether it fulfills the following conditions			
											Amount applied out of corpus for the purpose other than for which the voluntary contribution was made	Contribution or donation to any person;	Maintained as not separately identifiable	invested or deposited in the forms and modes other those specified under sub-section (5) of section 11.
(i) Representing donations received for the renovation or repair of places notified under 80G(2) (b) on or after 01.04.2020							0							
(ii) ? Other than (i) above received on or after 01.04.2021							0							
(iii) Other than (i) and (ii) above							0							



Schedule TDS disallowable: Details of amounts inadmissible 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 dd/mm/yyyy	Amount of payment(in Rs.)	Nature of payment	Name of Payee	PAN of payee, if available	Aadhar of payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5)	(6)	(7)
14-Jun-2024	50000	AUDIT FEES	HAMN & CO.			MANDI
22-Oct-2024	30000	AUDIT FEES	HAMN & CO.			MANDI
29-Mar-2025	100000	AUDIT FEES	HAMN & CO.			MANDI
10-Sep-2024	194000	INTEREST	VARTHANA FINANCE PVT LTD			Varasiddhi, 3rd Floor, 3rd Block, HRBR Layout, Bengaluru, Karnataka - 560043
10-Oct-2024	323333	INTEREST	VARTHANA FINANCE PVT LTD			Varasiddhi, 3rd Floor, 3rd Block, HRBR Layout, Bengaluru, Karnataka - 560043
10-Nov-2024	315970	INTEREST	VARTHANA FINANCE PVT LTD			Varasiddhi, 3rd Floor, 3rd Block, HRBR Layout, Bengaluru, Karnataka - 560043

Schedule TDS/TCS

Tax Deduction and Collection Account Number (TAN)	Section	For Others, please specify	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	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 oftax 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)
PTLA11804C	194C		8894900	8894900	8894900	151398	0	0	0
PTLA11804C	194-I		7600000	7600000	7600000	760000	0	0	0
PTLA11804C	192		103158605	103158605	103158605	5862585	0	0	0
PTLA11804C	194Q		21600000	21600000	21600000	21600	0	0	0

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)
PTLA11804C	24Q	31-Jan-2025	17-Jan-2025	Yes
PTLA11804C	24Q	31-May-2025	04-Jul-2025	Yes
PTLA11804C	26Q	31-May-2025	12-Jun-2025	Yes

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 dd/mm/yyyy
(1)	(2)	(3)	(4)
PTLA11804C	450	450	26-Apr-2024
PTLA11804C	995	995	26-Apr-2024
PTLA11804C	37460	37460	20-Dec-2024
PTLA11804C	62540	62540	28-Feb-2025
PTLA11804C	13485	13485	10-Mar-2025
PTLA11804C	22520	22520	27-Mar-2025