

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

Annexure B				
Name of such person	PAN of such person	Relation	Aadhar number of such person, if allotted	Address
Mrs. Usha	AXEPM3490P	Member of Society		A-Siddharth Nagar Colony
Dr. Vikas Jeph	ADDPJ2489E	Secretary		M-80Mahesh Colony, Tonk Road
Mr. Vishal Jeph	ACZPJ0940M	Treasurer		M-80Mahesh Colony, Tonk Road
Smt. Beena	AUIPD9296B	Member of Society		B-4, Gandhi Nagar
Mr. K L Meena	ABMPM8825E	President		M-80Mahesh Colony, Tonk Road
Smt. Kiran Jeph	ADTPJ9316Q	Member of Society		6/429, Matvrya Nagar, Jaipur
Mr. Kundan Meena	ANLPM2732P	Member of Society		M-80Mahesh Colony, Tonk Road
Mrs. Kamiesh Meena	AVVPM7579C	Member of Society		M-80Mahesh Colony, Tonk Road
Mr. G L Meena	Not Available	Member of Society		A-Siddharth Nagar Colony

*Aditya*  
*Meena*

*Vishal Jeph*

*Sam*

**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 **MAHARAJ VINAYAK 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-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.

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) in Cash except reported herein. However, it is not possible for us to verify whether the payments in excess the specified limit in section 40A(3) 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) **I have verified the compliance with the provision of chapter XVII -B regarding the deductions of tax at source and regarding the payment thereof to the credit of the central government. In accordance with the auditing standards generally accepted in India which include test check and the concept of materiality and reliance on management certified in this regard. Such audit procedure did not reveal any significant non-compliance with provisions of Chapter XVII-B/XVII-BB except reported here if any.**
- (3) **Bifurcation of income applied into capital or revenue application has been taken as certified by the management**
- (4) **Bifurcation of income applied into Electronic and non electronic application has been taken as certified by the management**

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-2024** 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-2024**

subject to the following observations/qualifications

- (1) **Refer Notes to Accounts**

The prescribed particulars are annexed hereto.

For SURENDRA TAPARIYA

Chartered Accountant  
(Firm Regn No. 4043792)

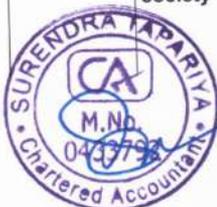


Place : Jaipur  
Date : 30-Sep-2024

UDIN : 24433792BKEECM9477

**ANNEXURE  
Statement of particulars**

Basic Details	1.	PAN of the auditee		AAAJM0286E							
	2.	Name of the auditee		MAHARAJ VINAYAK SOCIETY							
	3.	Assessment Year		2024-2025							
	4.	Previous Year		From 1-APR-2023 to 31-MAR-2024							
	5.	Registered Address of the auditee		M-80 , MAHESH COLONY, NEAR JP UNDERPASS, TONK ROAD, , MAHESH COLONY, NEAR JP UNDERPASS, TONK ROAD, JAIPUR Jaipur, RAJASTHAN, 302015, INDIA							
6.	Other addresses, if applicable		No								
Legal	7.	Type of the auditee		Society							
	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/ provisionally 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)					
		01-Sub clause (i) of clause (ac) of sub section (1) of section 12 A	31-Dec-2021	AAAJM0286EE20217	Principal Commissioner of Income Tax	31-Dec-2021					
	Clause (i) of second proviso to sub-section (5) of section 80G of the Act	31-Dec-2021	AAAJM0286EF20215	Principal Commissioner of Income	31-Dec-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 shareholding in case of shareholder	Unique Identification 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/Foreign Address
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Mrs. Usha	Members of society			AXEPM3490P	PAN	Yes	No		A-Siddharth Nagar-B, Siddharth Colony, Gator,Jaipur, JAIPUR, Rajasthan, 302017 INDIA
		Dr. Vikas Jeph	Members of society			ADDPJ2489E	PAN	Yes	No		M-80Mahesh Colony, Tonk Road,JAIPUR, Rajasthan, 302015 INDIA
		Mr. Vishal Jeph	Members of society			ACZPJ0940M	PAN	Yes	No		M-80Mahesh Colony, Tonk Road,undefined,JAIPUR, Rajasthan, 302015 INDIA
	Smt. Beena	Members of society			AUIPD9298B	PAN	Yes	No		B-4, Gandhi Nagar,JAIPUR, Rajasthan, 302015 INDIA	



Mr. K L Meena	Members of society			ABMPM882 5E	PAN	Yes	No		M-80Mahesh Colony, Tonk Road, JAIPUR, Rajasthan, 302015 INDIA
Smt. Kiran Jeph	Members of society			ADTPJ9316 Q	PAN	Yes	No		6/429, Malviya Nagar, Jaipur, undefined, JAIPUR, Rajasthan, 302015 INDIA
Mr. G L Meena	Members of society			PANNOTAV BL	PAN	Yes	No		A-Siddharth Nagar-B, Siddharth Colony, Gator, JAIPUR, Rajasthan, 302017 INDIA

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-individual 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	11.	Objects of the auditee Religious Relief of poor Education Medical relief Yoga Preservation of environment (including watersheds, forests and wildlife) Preservation of monuments or places or objects of artistic or historic interest Advancement of any other objects of general public utility					Yes Yes Yes Yes Yes No No Yes	
	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	



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					Yes		
	(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	Address of such Place	Date of decision by management to keep account at such place	Date of intimation to Assessing Officer that books of accounts are kept at such place under proviso to subrule (3) of rule 17AA	Date of intimation to Assessing Officer
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
1	Cash book	Yes	Yes	Yes				Y	
2	Ledger	Yes	Yes	Yes				Y	
3	Journal	Yes	Yes	Yes				Y	
4	Original bills wherever issued to the person and receipts in respect of payments made by the person	Yes	Yes	Yes				Y	
5	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	Yes	Yes				Y	

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,-?		Yes
(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?		Yes
(B)	If yes, then percentage of receipt from such activity vis-?-vis total receipts	7	
(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		Yes
(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		
(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.)	
1	Maharaj Vinayak Society (Lucknow)	31941360	
Total		31941360	

Business

17.	(i)	Whether the auditee has any business undertaking as referred to in sub-section 11 of section 11	No
		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	Yes	
Business Incidental to Objects	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	Yes		
		(ii) If yes, then provide the following details of such business:									
		(a)	Nature of Business				Retail store of Medicine supply				
		(b)	Sector				HEALTH CARE SERVICES				
			Sub Sector				Medical suppliers, agencies and stores				
			Business Code				18009				
		(c)	Whether separate books of account have been maintained for the business						Yes		
	(d)	Whether the business is incidental to the attainment of the objects of the auditee						Yes			
	(e)	Profits and gains from the business during the previous year						0			
TDS on receipts	19 Details of the receipts of the auditee on which tax has been deducted at source referred to in sections 194C or 194J or 194H or 194Q :										
	Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source (In Rs.)	Amount of tax deducted at source	Section under which tax has been deducted at source	Trade, commerce or business (Rs.)	Activity of rendering any service in relation to any trade, commerce or business (Rs.)	Others (specify the nature) (Rs.)	Nature	Income/receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee. (In Rs.)	Whether separate books of account have been maintained for activities income/receipt which is mentioned in column 10 (Yes/No)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	THE NEW INDIA ASSURANCE CO LIMITED	JPRT03784	25550	2555	194J	0	0	25550	Income derived from the property held under trust	0	Yes
	20. Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable.										No
	21. Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 23 >										0
	22. Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year										0
	23. Donations not reported in Form No 10BD /Not required to fill Form No. 10BD										0
	Voluntary contributions	(i)	Donations received by fund or trust or institution of the auditee which is approved under clause (b) of sub-section (2) of section 80G								0
		(ii)	Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G (other than those donations qualifying under clause (b) of sub-section (2) of section 80G or sub-clause (iv) of clause (a) of sub-section (2) of section 80G )								0



Income to be applied	(iii)	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	(a)	Cash donations exceeding Rs. 2000		0	
		Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	(b)	Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction		0	
		Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	(c)	Others < Please specify the nature > 0		0	
		Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	(d)	Total (a)+(b)+(c)		0	
	(iv)	Donations which could not be reported in Form No 10BD due to non-availability of identification of donor as required under Form No 10BD					0
	(v)	Donations received in kind					0
	(vi)	Anonymous Donations referred to in section 115BBC					0
		(a)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC				0
		(b)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC				0
		(c)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC				0
		(d)	Other anonymous donations taxable @ 30 % under section 115BBC				0
		(e)	Total (a+b+c+d)				0
	(vii)	Any other voluntary contribution not part of Form No. 10BD & Please specify the nature&gt;			0		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)					0
		(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
	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)					447456482
	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]					447456482
	31.	Application of Income (excluding application not eligible and reported under serial number 37)					
Application of Income	(i)		+Electronic( In Rs)	Other than Electronic( In Rs.)	Total Amount in Rs.		
			45806500	0	45806500		
	(a)	Contribution or donation to any other person during the previous year					
	(b)	Object wise application other than the application provided in (a)					
		(I)	Religious	0	00	0	
		(II)	Relief of poor	0	0	0	
		(III)	Education	259200852	21831755	281032607	
		(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	259200852	21831755	281032607
(c)	Total application [(a) + (b)(X)]	305007352	21831755	326839107

(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	Kalyaneshwar Mahadev Trust	AABTK3574A	53890000	53890000	0	53890000	No	
	2	G.N. Buildev Pvt. Ltd	AAACO8408K	62500000	62500000	0	62500000	Yes	194C
	3	Ajay Foods	BBHPM0590E	5812732	5812732	0	5812732	Yes	194C
	4	RS Filling Station	ABTPV4160C	8277969	8277969	0	8277969	No	
(iii)	Amount which was not actually paid during the previous year [if included in (i)(c)]								75762677
(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								61352420
(v)	Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]								312428850
(vi)	Bifurcation of application in 31 (v) into Revenue or Capital								312428850
	(a)	Revenue							307511126
	(b)	Capital							4917724
(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.								135297461

<b>Amount to be disallowed from application</b>									
(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								12129
(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								257700
(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 [ $\sqrt{31(v)+31(vii)+31(viii)}$ ? $\sqrt{31(ix)$ to 31(xvii) ]								447456482
(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								0

32.	Taxable Income [30- $\sqrt{31(xviii)}$ to 31(xxi)]								
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							No	

section 115BBI



	(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	No									
	(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	29644025	0	29644025							
	(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	44414475	0	44414475							
	(D)	. Corpus	0	0	0							
	(E)	. Borrowed fund	882224	0	882224							
	(F)	. Any other	00	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	TDS								
		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	
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)	Expenditure incurred in India, for the objects of the auditee, 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
Person referred to in 13(3)	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
		1-the author of the trust or the founder of the institution	Mr. K L Meena	ABMPM8825E			M-80Mahesh Colony, Tonk Road,JAIPUR,Rajasthan, 302015 INDIA
		1-the author of the trust or the founder of the institution	Smt. Kiran Jeph	ADTPJ9316Q			6/429, Malviya Nagar, Jaipur,JAIPUR,Rajasthan,302015 INDIA
		1-the author of the trust or the founder of the institution	Mrs. Usha	AXEPM3490P			A-Siddharth Nagar-B, Siddharth Colony, Gator,JAIPUR,Rajasthan ,302017 INDIA
		1-the author of the trust or the founder of the institution	Dr. Vikas Jeph	ADDPJ2489E			M-80Mahesh Colony, Tonk Road,JAIPUR,Rajasthan, 302015 INDIA
		1-the author of the trust or the founder of the institution	Mr. Vishal Jeph	ACZPJ0940M			M-80Mahesh Colony, Tonk Road,JAIPUR,Rajasthan, 302015 INDIA
		1-the author of the trust or the founder of the institution	Smt. Beena	AUIPD9298B			B-4, Gandhi Nagar,JAIPUR,Rajasthan ,302015 INDIA
		5-any relative of any such author, founder, person, member, trustee or manager as aforesaid	Smt. Kamlesh Meena	AVVPM7579C			B 2/12 Janakpuri, Delhi,undefined,WEST DELHI,Delhi,110058 INDIA
		5-any relative of any such author, founder, person, member, trustee or manager as aforesaid	Mr. G L Meena				A-Siddharth Nagar-B, Siddharth Colony, Gator,JAIPUR,Rajasthan ,302017 INDIA
	42.	Details of transactions referred to in section 13 (2)					Yes
	(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;				Yes	
	(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.	Yes
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-BC?	Yes	
49. (A) Whether the auditee is liable to pay interest under section 201(1A) or section 206C(7) ?	Yes	



Table Corpus: Details of Corpus

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
						0						
Amounts received for investment in or places under 80G(2) after 01.04.20						0						
Other than (i) received on or after 01.04.20						0						
Other than (i) and						0						





(1)	(2)	(3)	(4)	(5)	(6)	(7)
Opening balance as on 1st April of the previous year	Loan and borrowings taken for applications towards objectives during the previous year	Applied for the objects of the trust or institution during the previous year	Amount of repayment of loan or borrowing in which (4) earlier applied and not claimed as application if such application fulfilled the conditions as required)	Financial year in which (4) was applied earlier	Total repayment of loan or borrowing during the previous YEAR (in Rs.)	Closing Balance as on 31st March (1+2-6=7)
373980033	974445	91921	135297461	2022-23	135389382	239564796

Part A: The details of accumulation

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Date of furnishing Form 10d d/mm/yyyy	Amount accumulated in the year of accumulation	Purpose of accumulation	Amount applied for charitable or religious purposes up to the beginning of the previous year	Balance to be applied (3)-(5)	Amount taxed in any earlier assessment (Fill schedule ACA)	Balance available for application (6)-(7)	Amounts applied for charitable or religious purpose during the previous year out of previous years' accumulation	Amount applied for purposes other than the purpose for which such accumulation was made (if applicable)	Amount credited or paid to any trust or institution registered under section 12AB or approved under sub-clause (iv) or (v) or (vi) or (via) of clause (23C) of section 10 (if applicable)	Balance amount available for application (8) ? (9) ? (10) ? (11)	Amount invested or deposited in the modes specified in section 11(5) out of (12)	Amount invested or deposited in the modes other than specified in section 11(5) out of (12) (if applicable)	Amount which is not utilised during the period of accumulation (if applicable)	Amount deemed to be income within the meaning of sub-section (3) of section 11 (if applicable) (10)+(11)+(14)+(15)	
23 31-Oct-2023	29644025	Education	0	29644025	0	29644025	29644025	0	0	0	0	0	0	0	0



Schedule ACA: Details of accumulated income taxed in earlier assessment years under sub-section (3) of section 1					
Year of accumulation (F.Y.)	Assessment year in which this amount was taxed				
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
2019-2020	0	0		0	0
2020-2021	0	0	0	0	0
2021-2022	0	0	0	0	0
2022-2023	0	0	0	0	0
2023-2024	0	0	0	0	0

Schedule SP-a: Whether any part of income or property of the auditee is lent, or continues to be lent, to the specified person during the previous year?									
S.No	Name of specified person	PAN of specified person	Details		Details of Security			Details of interest	
			Nature of income or property which is lent	Amount for which income or property is, or continues to be, lent to specified person for any period during the previous year	Nature of security	Value of security	Value OF adequate security	Actual rate of interest that is charged	Adequate rate OF Interest
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	VISHAL JEPH	ACZPJ0940M	LOAN AGAINST SALARY	3080322	NO	0	0	12.00	12.00

Schedule SP-c: Details of salary, allowance or otherwise which is paid to the specified person out of the resources of the auditee for services rendered by him during the previous year							
S.No.	Name of specified person	PAN of specified person	Nature of services rendered by specified person	Details of payment for the previous year			
				Nature of payment	Specific Nature of Payment	Amount of payment (in Rs)	Reasonable amount for services
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	K. L Meena	ABMPM8825E	EMPLOYEE	Otherwise (please specify)	RENT	1440000	1440000
2	K. L Meena	ABMPM8825E	EMPLOYEE	Salary		1200000	1200000
3	Birma Mina	AUIPD9298D	EMPLOYEE	Salary		1034550	1034550
4	Vikas Jeph	ADDPJ2489E	EMPLOYEE	Otherwise (please specify)	RENT	1412676	1412676
5	Vikas Jeph	ADDPJ2489E	EMPLOYEE	Salary		1622952	1622952
6	Vishal Jeph	ACZPJ0940M	EMPLOYEE	Salary		2639064	2639064
7	Kundan Meena	ANLPM2732P	EMPLOYEE	Salary		917460	917460



**File SP-e 1 : Details of any share, security is purchased by or on behalf of the auditee from the specified person during the previous year?**

Name of specified person	PAN of specified person	Nature of property purchased	Details of Shares or Security						Details of other property being movable			
			Name of the company/concern of which the shares are purchased	Number of shares purchased during the previous year	Price of each share/security	Total consideration paid share or security	Adequate consideration on for shares or security	Nature of property	Number of property purchased	Price of property	Total consideration on paid for property during the previous year	Adequate Consideration
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

**File h : Details of any funds that are, or continue to remain, invested in any concern during the previous year in which the specified person has a substantial interest**

Nature of concern in which funds are continue to remain invested	Other Concern (Please Specify)	Name of concern	Details of the Concern in which funds are, or continue to remain, invested										Nature of substantial interest
			Address of concern	Amount that is or continues to remain invested in concern during the year (In Rs.)	duration of investment during the previous year From dd/mm/yyyy To dd/mm/yyyy	duration of investment during the previous year To dd/mm/yyyy	Nature of investment	Income from investment during the year	Name of specified person having substantial interest in concern	PAN of specified person	Nature of substantial interest	Nature of concern in which funds are continue to remain invested	
Company		JEPH BEV PVT LTD	PLOT NO. 36-37 DAKSH APARTMENT JAIPUR 302021	53735713	01-Apr-2022	31-Mar-2024	ADVANCE AGAINST SUPPLY OF WATER & BEVERAGES	0	MR VIKASH JEPH	ADDPJ2489E	DIRECTOR/SHA REHOLDER	COMPANY	



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)
31-Jul-2023	40425	COMMISSION	RAJ KAMAL MISHRA			JAIPUR

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

S.No.	Date of payment	Amount of payment(in Rs.)	Nature of payment	Details of payee			
				Name	PAN of payee, if available	Aadhar of payee, if available	Address
1	06-May-2023	255700	TOUR TRAVEL	TRUSTME HOLIDAY AND FOREX PVT LTD			JAIPUR

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 (6)	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)
JPRM11477E	192		4027847	4027847	4027847	991000	0	0	0
JPRM11477E	194C		16321179	16321179	16321179	217819	0	0	0
JPRM11477E	194-I		1440000	1440000	1440000	144000	0	0	0
JPRM11477E	194J		3626900	3626900	3626900	354530	0	0	0
JPRM02917F	192		21887974	21887974	21887974	2932890	0	0	0
JPRM02917F	194C		85205367	85205367	51232717	1670926	0	0	0
JPRM02917F	194-I		1990149	1990149	1990149	199014	0	0	0
JPRM02917F	194J		11158155	11158155	11158155	1115816	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)
JPRM11477E	24Q	31-Jul-2023	29-Jul-2023	Yes
JPRM11477E	26Q	30-Sep-2023	22-Sep-2023	Yes
JPRM11477E	24Q	31-Oct-2023	25-Oct-2023	Yes
JPRM11477E	26Q	31-Oct-2023	25-Oct-2023	Yes
JPRM11477E	24Q	31-Jan-2024	31-Jan-2024	Yes
JPRM11477E	26Q	31-Jan-2024	31-Jan-2024	Yes
JPRM11477E	24Q	31-May-2024	28-May-2024	Yes
JPRM11477E	26Q	31-May-2024	28-May-2024	Yes
JPRM02917F	26Q	30-Sep-2023	15-Nov-2023	Yes
JPRM02917F	26Q	31-Oct-2023	20-Nov-2023	Yes
JPRM02917F	26Q	31-Jan-2024	02-Feb-2024	Yes
JPRM02917F	24Q	31-May-2024	22-Jul-2024	Yes
JPRM02917F	26Q	31-May-2024	01-Jun-2024	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)
JPRM11477E	468	0	
JPRM11477E	1170	0	
JPRM11477E	2246	750	30-Apr-2024
JPRM11477E	0	1500	22-May-2024
JPRM02917F	17955	19950	05-Oct-2023
JPRM02917F	11289	11289	29-Sep-2024



JPRM02917F	12488	12488	08-Nov-2023
JPRM02917F	4478	4473	18-Nov-2023
JPRM02917F	788	187	17-Jan-2024
JPRM02917F	109286	110448	02-Jul-2024
JPRM02917F	88938	88938	29-Sep-2024



**MAHARAJ VINAYAK SOCIETY**  
M-80 Mahesh Colony, Near JP Underpass Tonk Road Jaipur 302015  
**BALANCE SHEET AS ON 31st MARCH 2024**

LIABILITIES	SCHEDULE	AMOUNT	ASSETS	SCHEDULE	AMOUNT	AMOUNT
<b>CAPITAL FUND</b>			<b>FIXED ASSETS</b>	<b>3</b>		774,37,13,053
Opening Balance 70108780			<b>INVESTMENTS</b>	<b>4</b>		10,82,14,602
Addition during the year NIL			<b>CURRENT ASSETS</b>	<b>5</b>		8,86,14,671
<b>Reserve &amp; surplus</b>	<b>1</b>		<b>-CASH &amp; BANK BALANCE</b>	<b>6</b>		16,14,58,394
Revaluation reserve of land/MVS			<b>-OTHER CURRENT ASSETS</b>	<b>7</b>		30,82,23,195
<b>LOANS</b>			<b>LOAN &amp; ADVANCES</b>			
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>	<b>2</b>		<b>NOTES TO ACCOUNTS</b>	<b>20</b>		
<b>Excess Income over Expenditure</b>			<b>TOTAL</b>			<b>2,38,02,23,915</b>
Opening Balance 820117191.18		82,01,17,191.18				
Current Period Surplus 84670470.40		8,46,70,470.40				
<b>TOTAL</b>		<b>2,38,02,23,915</b>				<b>2,38,02,23,915</b>

Place : JAIPUR  
Date : 30/09/2024

For Maharaj Vinayak Society

Mr. Jaishankar Rai  
(CFO)

Dr. Vishal Jeph  
(Treasurer)

Dr. Vikas Jeph  
(Secretary)

Mr. K. L. MINA  
(President)

In terms of separate report of the

Chartered Accountant



Proprietor

Membership No: 433792

**MAHARAJ VINAYAK SOCIETY**  
**M-80 Mahesh Colony, Near JP Underpass Tonk Road Jaipur 302015**  
**INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDING 31st MARCH 2024**

EXPENDITURE	SCHEDULE	AMOUNT	INCOME	SCHEDULE	AMOUNT
Administrative Expenses	8	9,23,11,138	College Tuition Fee	15	36,24,83,337
College Expenses	9	4,02,43,151	Hostel Fee	16	1,19,18,270
Depreciation	3	4,03,09,894	Income From Hospital	17	1,03,47,675
Finance Expenses	10	2,80,19,194	Income From fees (other than Tuition fees)	18	4,28,80,151
Hospital Expenses	11	6,05,597	Other Income	19	1,98,27,049
Personnel Expenses	12	14,55,04,518			
Repairs, Maintenance & Horticulture	13	1,57,70,748			
Security Expenses	14	21,772			
<b>Excess of Income Over Expenditure</b>		<b>8,46,70,470</b>			
<b>Total</b>		<b>44,74,56,482</b>	<b>Total</b>		<b>44,74,56,482</b>

Place : JAIPUR

Date :30/09/2024

For Maharaj Vinayak Society

Mr. Jaishankar Rai (CFO)  
 Dr. Vishal Jeph (Treasurer)

Dr. Vikas Jeph (Secretary)

Mr. K L MINA (President)

In terms of separate report of even date  
 For Surendra Tapariya  
 Chartered Accountant



Membership No: 433792

## Schedule - 1

LOANS	
Particulars	Amount
<b>Secured Loans</b>	
HDFC OD Loan	1,04,90,651
HDFC Vehicle Loan	81,67,723
HDFC Term Loan	21,66,93,333
Yes Bank loan	1,35,941
Kotak Mahindra Bank (DG Set)	10,77,148
<b>Unsecured Loan</b>	
K.L.Meena Loan A/c	30,00,000
<b>TOTAL</b>	<b>23,95,64,796</b>

## Schedule - 2

CURRENT LIABILITIES & PROVISIONS	
Particulars	Amount
Duties and Taxes	69,67,275
Sundry Creditors	2,10,62,636
Other Payables & Provisions	4,77,32,767
<b>TOTAL</b>	<b>7,57,62,678</b>

## Schedule - 4

INVESTEMENTS	
Particulars	Amount
Fixed Deposits	2,81,67,602
N.S.C.	50,000
Investment in equity share of Jeph International educare pvt. Ltd.	7,99,97,000
<b>TOTAL</b>	<b>10,82,14,602</b>

## Schedule - 5

CASH & BANK BALANCE	
Particulars	Amount
Cash Balance	1,62,53,894
<b>Bank Accounts</b>	
Cash at Bank	1,89,45,966
Maharaj Vinayak Global University Pd 1	2,00,00,000
Maharaj Vinayak Global University Pd 2	34,14,811
<b>TOTAL</b>	<b>5,86,14,671</b>



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## Schedule - 6

OTHER CURRENT ASSETS	
Particulars	Amount
Securities Deposit	33,07,187
Advance to Creditors	92,90,675
Closing Stock (As Valued & certified by the management)	39,70,484
Accrued fees	13,09,21,454
Accrued interest	23,03,094
Prepaid Expenses	20,71,930
TDS Recoverable from Financial Institution	13,69,432
Gratuity Trust	5,05,581
TDS & TCS Receivable	16,37,303
PF Appeal amount Deposited Under Protest	8,95,781
Staff Advance	51,85,473
<b>TOTAL</b>	<b>16,14,58,394</b>

## Schedule - 7

LOANS AND ADVANCES	
Particulars	Amount
Jeph Bev. Pvt Ltd	5,37,35,713
Jeph International Educare Pvt. Ltd	17,42,61,211
Pappu Ram	1,00,00,000
Pradhan Mantri Janosdhani Yojana	3,89,61,271
Raj Kumar Nayyar	55,00,000
Saran Sahai	36,50,000
Vikas Verma	65,00,000
Yamuna Prasad Peshwa	1,35,00,000
Maya Telar	5,00,000
swati Dubey	5,00,000
Vikram yadav S/o Ramdev Yadav	1,15,000
Mahendra singh	5,00,000
Rajkumar Baroliya	5,00,000
<b>TOTAL</b>	<b>30,82,23,195</b>



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## Schedule - 8

ADMINISTRATIVE EXPENSES	
Particulars	Amount
Advertisement & Publicity Exp.	50,37,203
Audit Fee	4,50,000
Donation exp.	5,38,90,000
Counselling Exp	1,20,51,700
Electricity Exp.	50,54,923
Function & Festival Exp.	7,81,947
Internet Charges	6,13,780
Bus Expenses	39,03,640
Insurance Exp.	21,26,169
Legal & Professional Fee	9,14,682
Printing & Stationary Exp.	46,91,497
Telephone Exp.	13,22,674
Office Exp.	2,14,077
Other Administration Exp.	8,03,460
Website Exp	1,20,360
Computer Exp.	3,35,026
<b>TOTAL</b>	<b>9,23,11,138</b>

## Schedule -9

COLLEGE EXPENSES	
Particulars	Amount
Affiliation Fees	20,67,512
Clinical Exp.	5,09,000
Arena Exp.	23,27,133
Books & Periodicals	1,85,372
College Exp.	34,00,148
Other College Expenses	58,74,248
Examination Exp.	62,54,841
Appron Exp.	1,08,780
Hotel Lodging & Boarding Expenses	33,03,348
Inspection Exp.	32,58,755
Mess Expenses	70,81,225
Pentry & Housingkeeping Exp	97,010
Rent Expenses	40,74,988
Sports Exp.	15,98,949
Sweeping And Cleaning Exp.	1,01,842
<b>TOTAL</b>	<b>4,02,43,151</b>



21/11/2015

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## Schedule - 10

FINANCE EXPENSES	
Particulars	Amount
Financial Charges	2,93,268
Interest	2,77,25,925
<b>TOTAL</b>	<b>2,80,19,194</b>

## Schedule - 11

HOSPITAL EXPENSES	
Particulars	Amount
Laboratory Exp.	27,063
Medicine Consumption	2,057
X-Ray Film Exp.	1,06,985
Other Hospital Exp	4,69,492
<b>Total</b>	<b>6,05,597</b>

## Schedule - 12

PERSONNEL EXPENSES	
Particulars	Amount
Staff Welfare Exp.	6,52,927
Tour & Travelling Exp.	54,13,288
Esi & Pf Contribution	15,46,851
Conveyance Exp.	8,41,842
Pay & Perquisites	13,70,49,610
<b>TOTAL</b>	<b>14,55,04,518</b>

## Schedule - 13

REPAIRS & MAINTENANCE	
Particulars	Amount
Vehical Maintainence	20,76,550
A M C Expenses	1,47,778
Petrol & Diseal Exp.	63,76,278
Horticulture Exp.	4,14,230
Repair & Maintenance	66,86,297
Housekeeping exp.	69,615
<b>TOTAL</b>	<b>1,57,70,748</b>



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SCHEDULE-14

SECURITIES EXPENSES	
Particulars	Amount
Securities Expenses	21,772
<b>TOTAL</b>	<b>21,772</b>

Schedule - 15

COLLEGE TUTION FEES	
Particulars	Amount
Tution Fees BOT	24,90,000
Tution Fees MOT	1,28,18,200
Tution Fees BPT	1,08,13,050
Tution Fees MPT	1,75,71,000
OPD Receipts	18,900
Tution Fees BA LLB	76,98,300
Tution Fees LLB	81,66,500
Tution Fees LLM	18,81,300
Tution Fees Post basic nursing	43,96,000
Tution Fees PHD	1,30,56,502
Tution Fees GNM	73,62,000
Tution Fees Nursing	1,91,56,000
Tution Fees BA	90,29,052
Tution Fees B Com	4,35,525
Tution Fees B.SC	53,06,400
Tution Fees BHM	60,000
Tution Fees BSW	1,55,000
Tution Fees MSW	2,87,000
Tution Fees MA	18,88,000
Tution Fees M Com	50,700
Tution Fees Dental College	15,60,69,462
Tuition fees Msc	1,19,78,800
Tution fees BLIB	11,65,500
Tution Fees Biotechnology	1,30,000
Tution Fees BCA	5,58,300
Tution Fees MCA	1,08,800
Tution Fees Pharmacy	3,04,50,000
B'ed & BSTC Fees	2,96,20,000
Tution Fees CDE	72,40,000
Unreconciled Fees	9,00,096
Re-Admission Fees	10,76,650
CCF/Duplicate document	42,000
PGDCA Tuition Fees	5,04,300
<b>TOTAL</b>	<b>36,24,83,337</b>



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## Schedule - 16

HOSTEL FEE	
Particulars	Amount
Hostel fees from students	1,19,18,270

## Schedule - 17

INCOME FROM HOSPITAL	
Particulars	Amount
Bed Charges	30,710
Laboratory Income	2,16,076
Registration Fee	2,96,358
Treatment Fee	97,16,231
Misc.income (hospital)	70,750
Consultation Fees	17,310
ECG Income	240
<b>Total</b>	<b>1,03,47,675</b>

Income from fees (Other than tuition fees)	

## Schedule - 18

Alumini Fees	9,87,300
Arena Fees	48,000
Examination Fee.	2,38,46,779
Income from Late Fees	9,75,403
Registration fee	17,000
Verification Fees	2,000
Mess fee	1,14,06,387
Bus fee	55,97,282
<b>Total</b>	<b>4,28,80,151</b>

## Schedule -19

OTHER INCOME	
Particulars	Amount
Misc. Recovery from Staff/Students	66,946
Bank Interest	11,71,916
Other Income	1,24,53,450
Interest on PD Account	5,40,000
Profit on redremption on MF	55,63,897
Bhamasha Income	30,840
<b>TOTAL</b>	<b>1,98,27,049</b>



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MAHARAJ VINAYAK SOCIETY  
SCHEDULE OF FIXED ASSETS AS ON 31.03.2024

Schedule 3														
S.N.O	Assets	Rate of Dep	Opening Gross Block	Accumulated Depreciation upto 31.03.2023	Opening Net Block	Additions upto Sep 2023	Deletion After Sep 2023	Total Addition	Deletion	Depreciation On Opening WDV	Depreciation on Addition	Total Depreciation 2023	Accumulated Depreciation upto 31.03.2024	W.D.V 31.03.24
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Land & Building	5%	51,30,726	19,17,908	32,12,818	46,13,500	17,00,000	63,13,800	0	10,18,212	8,88,212	28,06,410	31,05,271.3	3,54,444.2
2	Office Equipments	10%	1,32,740	67,740	65,000	34,800	3,680	1,31,680	0	40,190	5,250	6,440	5,78,137	6,76,020
3	Plant & Machinery	10%	1,44,817	8,91,517	6,46,700	18,200	18,200	3,32,900	0	2,40,936	44,000	40,908	99,05,820	99,23,847
4	Vehicle	15%	6,40,000	4,10,000	2,30,000	1,00,000	8,700	1,14,700	0	30,800	1,50,000	1,80,800	6,71,800	2,08,197
5	Books & Stationery	10%	1,14,844	8,783	2,171	0	0	2,171	0	247	0	247	9,030	22,40
6	Bank	15%	2,48,222	17,51,162	32,11,700	4,00,000	61,266	4,61,266	0	1,00,000	61,266	11,90,562	18,47,224	3,34,334
7	Bank	5%	6,74,000	1,82,500	4,91,500	6,21,150	7,92,333	8,00,000	0	2,44,840	2,94,300	2,89,540	21,29,181	4,48,820
8	Computer	10%	1,89,128	1,89,128	0	0	0	0	0	0	0	0	1,89,128	0
9	Computer	40%	1,89,128	5,45,572	1,32,000	1,48,000	25,000	5,60,000	0	5,25,000	1,30,000	6,95,000	10,20,544	1,13,192
10	Other	40%	1,48,000	1,48,000	36,330	0	0	0	0	15,12,241	0	15,12,241	1,33,141	2,69,859
11	Electrical Installation	5%	3,50,700	1,92,754	1,58,946	0	0	0	0	6,94,200	0	6,94,200	2,02,450	1,48,250
	<b>Grand Total</b>		<b>54,96,526</b>	<b>21,69,418</b>	<b>33,27,108</b>	<b>58,84,742</b>	<b>63,87,200</b>	<b>87,87,713</b>	<b>0</b>	<b>3,78,11,711</b>	<b>25,87,722</b>	<b>40,79,894</b>	<b>41,27,640</b>	<b>13,78,886</b>

DEPRECIATION ON REVALUED ASSETS

S. No	NAME OF ASSETS	As on 01.04.22	Gross Block	Adjustment during the year	Net Block	As on 31.03.24	As on 31.03.24	As on 31.03.24
1	2	3	4	5	6	7	8	9
	Land	1,00,00,00,000	1,00,00,00,000	0	1,00,00,00,000	1,00,00,00,000	1,00,00,00,000	1,00,00,00,000
	<b>TOTAL</b>	<b>1,00,00,00,000</b>	<b>1,00,00,00,000</b>	<b>0</b>	<b>1,00,00,00,000</b>	<b>1,00,00,00,000</b>	<b>1,00,00,00,000</b>	<b>1,00,00,00,000</b>

Note: Land & Building Value: Not been revalued as on 31.03.2024 per the directions of the governing body. The valuation report has been obtained from the approved valuer, Kumar Arun (Chartered Valuer & Surveyor) on 10.03.2024 in respect of allocated land. Revaluation report of the above land is attached herewith.



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 - Initials "MS" in blue ink.  
 - A checkmark in blue ink.

**MAHARAJ VINAYAK SOCIETY, JAIPUR**

Schedule annexed to and forming part of Balance Sheet as at 31.03.2024

**Schedule-20**

**ACCOUNTING POLICIES AND NOTES TO ACCOUNTS**

**SIGNIFICANT ACCOUNTING POLICIES**

**1) Accounting Convention**

Financial statements are prepared in accordance with the generally accepted accounting principles under historical cost convention, following the accrual system of accounting.

**2) Fixed Assets**

- a) Fixed Assets are valued at cost less depreciation.
- b) Expenditure on renovation and modernization of fixed assets resulting in increased life and/or efficiency of an existing asset is added to the cost of related assets.
- c) Land has been recorded at revalued amount as on 31.03.2019

**3) Depreciation**

Depreciation has been charged at WDV at the rates specified by the management.

**4) Investments**

Investments are valued at lower of cost and fair market value.

**5) Revenue Recognition**

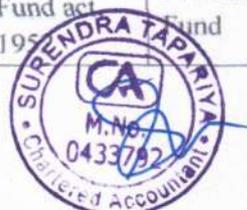
- a) Revenues/incomes and Costs/expenditures are generally accounted on accrual basis as they are earned or incurred.
- b) Any increase / reduction / adjustment of income recognized in the prior years which have been agreed upon in the current year is adjusted against the current year's income.

**6) Provisions and Contingent Liabilities**

A provision is recognised when the company has a present obligation as a result of a past event and it is probable that an outflow of resources will be required to settle the obligation and in respect of which a reliable estimate can be made. Provisions are determined based on management estimate required to settle the obligation at the balance sheet date and are not discounted to present value. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

The details of contingent liability as on 31.03.2024 is as follows:-

Name of the Statute	Nature of dues	Period to which it relates	(Gross Demand)	Forum where dispute is pending
Provident Fund act 1952	Provident Fund	Financial Year 2023-24	35.83.124	APPEAL IS PENDING AT CGIT- JAIPUR



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7) Provision for gratuity has not been made as per the actuarial valuation report.

8) Bank accounts, sundry creditors, staff accounts, scholarship, caution money, hostel security, Loans & Advances, employees account balances, are subject to confirmation and reconciliation. Adjustment, if any in these accounts will be made as and when finally reconciled and confirmed.

9) Valuation of stock has been taken on the basis of certificate given by management.



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LOAN SHEET A

SECURED/UNSECURED LOAN SUMMARY					
Loan After 01/04/2023	Loan taken during the year 2023-24		Closing Balance as on 31/03/2024		Repayment
	Debit	Credit	Debit	Credit	
1 HDFC Bolero Loan	-	974145	-	882223.79	91921.21
Total		974145		882223.79	



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