11173

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/ 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/provisional 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 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)
Dr. Ram Krishan	**Members of society**			**AOIPK2096Q**	**PAN**	**Yes**	**No**		**VPO Nerchowk, Mandi,MANDI,Himachal Pradesh,175008 INDIA**
Dr. Promila	**Members of society**			**AKMPP5414D**	**PAN**	**Yes**	**No**		**VPO NERCHWOK,MANDI,Himachal Pradesh,175008 INDIA**
Sh. Narender Kumar	**Members of society**			**AOTPK8197F**	**PAN**	**Yes**	**No**		**Village Kotlu, PO Galma, Mandi,MANDI,Himachal Pradesh,175008 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	**No**
Relief of poor	**No**
Education	**Yes**

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		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	No No No No 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 mannerwithin 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	

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(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 to 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	

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	Sub Sector	
	Business Code	
(c)	Whether separate books of account have been maintained for the business	No
(d)	Whether the business is incidental to the attainment of the objects of the auditee	No
(e)	Profits and gains from the business during the previous year	

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,commerceor business(Rs.)	Activity of renderingany 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)

20.	Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable.	No

Voluntary contributions

21.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 23 >			No
22.	Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year			
23.	Donations not reported in Form No 10BD /Not required to fill Form No. 10BD			
(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
(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
	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

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		(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)

				+Electronic(In Rs)	Other than Electronic(In Rs.)	Total Amount in Rs.
(i)	(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

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		(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 [\(31(v)+31(vii)+31(viii) - \(31(ix) 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- \(31(xviii) 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	

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	(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		
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

Application of income out od different sources_

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**		
3	**SUPREME COMPLETE HOME**		**8150000**	**8150000**	**0**	**8150000**	**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
41.		Details of specified person* as referred to in sub-section (3) of section 13		

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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**

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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 theprevious 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) Represen ting donations received for the renovatio n or repair of places notified under 80G(2) (b) on or after 01.04.20 20							0							
(ii) ? Other than (i) above received on or after 01.04.20 21							0							
(iii) Other than (i) and (ii) above							0							

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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

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ABHILASHI EDUCATIONAL SOCIETY NERCHOWK DISTT. MANDI (H.P)			
BALANCE SHEET AS AT 31ST MARCH 2025			
LIABILITIES	AMOUNTS(RS.)	ASSETS	AMOUNTS(RS.)
CAPITAL FUND	801000.00	FIXED ASSETS (as per schedule)	657019889.52
RESERVE & SURPLUSES (As Per Schedule)	548944536.89	INVESTMENT	0.00
SECURED LOAN (As Per List)	158655810.17		
UNSECURED LOAN	0	CURRENT ASSETS	
		Advance to Parties	5941458.99
CURRENT LIABILITIES		SECURITY (As per list)	183638.00
Sundry Creditors(as per list)	9625668.70		
Expenses Payable (As Per List)	19060251.10	TDS & TCS	392976.00
Alume association (Ass. Of old Student)	1240000.00	Cash & bank Balance (As per list)	74789304.35
TOTAL:-	738327266.86	TOTAL:-	738327266.86

In terms of our audit report of even date annexed.

PLACE :- MANDI
DATED:-22-9-2025

for: HAMEER & CO.
CHARTERED ACCOUNTANTS
NARESH KUMAR
Partner
M. No. 098389
FRN. 020319N

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ABHILASHI EDUCATIONAL SOCIETY NERCHOWK DISTT. MANDI (H.P)			
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2025			
EXPENDITURE	**AMOUNTS(RS.)**	**INCOME**	**AMOUNTS(RS.)**
ADMINISTRATIVE CHARGES	96572.00	GROSS RECEIPT	326965149.51
ADVERTISING EXP	4531060.40	INTEREST ON SAVING	25562.10
AUDIT FEE	180000.00	ROUND OFF	535.55
AWARENESS DUTY EXP	191800.00	INTEREST ON TAX REFUND	10783.00
BANK CHARGES	1238418.79	INTEREST ON FDR RECEIVED	1914254.26
CARRIAGE INWORD	280254.00	INTEREST ON FDR ACCRUED	2006888.74
COMPUTER EXP	1509300.00	DIET SURVEY	276914.00
DIESEL EXP.	14094055.19		
DONATION	118000.00		
ELECTERCITY FITTING EXP	1195600.00		
ELECTRICITY EXP.	3421558.00		
EMPLOYER CONT.	1157995.00		
EXAM CELL REMUNIATION	132301.00		
FIRE & SAFETY EXP	95290.00		
FUEL EXP	6100.00		
FUNCTION EXP	850567.00		
INSURANCE EXP	2120360.00		
INTEREST CHARGE	14684941.67		
INTEREST ON EPF	47784.00		
INTEREST ON TDS	137450.00		
INTERNET EXP	1133297.95		
LABORATORY EXP	2907318.36		
LAUNDRY EXP OF STUDENTS	758740.00		
LEAGAL EXP	425000.00		
MEDICAL EXP	600000.00		
MESS CHARGES	7951410.00		
MISCELLANEOUS EXP.	1594729.00		
NEWS PAPER EXP.	18690.00		
OFFICE EXP.	2626738.14		
POLLUTION EXP	700.00		
POSTAGE & COURIER	42981.00		
PRINTING & STATIONERY	4443208.94		
RATE & TAX	825280.16		
REG/ EXAM/ AFFILATION FEE	9421157.74		
RENT A/C	7880000.00		
REPAIR & MAINTANCE	3105277.00		
REPAIR OF VEHICLE	4007536.26		
SALARY A/C	145979266.00		
SAMINAR EXP	217900.00		
SCHOLERSHIP & FEE REFUND	5068228.60		
SECURITY EXP	2405183.00		
SPORTS ITEMS	230.00		
STPORTS ITEM	192009.00		
SURVEY EXP.	276914.00		
TELEPHONE EXP	78850.00		
TOUR & TRAVELLING EXP	282344.72		
TRAVELLING EXP.	797182.00		
VETNERY FARM EXP	258730.00		
WATER CHARGES	4976.00		
WEBSITE EXP	2067959.00		
Depreciation	34830435.54		
To Excess of Income over Expenditure	44908407.70		
TOTAL:-	331200087.16	TOTAL:-	331200087.16

In terms of our audit report of even date annexed. 0.00

PLACE :- MANDI
DATED:-22-9-2025

for: HAMNEET & CO.
CHARTERED ACCOUNTANTS
Chartered Accountants
CA NARESH KUMAR
M.No. 98389
Partner
MANDI (H.P.)
FRN. 020319N

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Prof. H.K. Chaudhary
Vice-Chancellor
Abhilashi University
Chailchowk, Mandi (H.P.) 1750[illegible]

ABHILASHI EDUCATIONAL SOCIETY NERCHOWK DISTT. MANDI (H.P)			
RECEIPT & PAYMENT ACOUNT FOR THE YEAR ENDED ON 31ST MARCH 2025			
RECEIPTS	AMOUNTS(RS.)	PAYMENTS	AMOUNTS(RS.)
By Opening Balance		ADMINISTRATIVE CHARGES	96572.00
-Cash In Hand	1236437.84	ADVERTISING EXP	4531060.40
-Cast at bank	48689505.20	AUDIT FEE	180000.00
		AWARENESS DUTY EXP	191800.00
		BANK CHARGES	1238418.79
GROSS RECEIPT	326965149.51	CARRIAGE INWORD	280254.00
INTEREST ON SAVING	25562.10	COMPUTER EXP	1509300.00
ROUND OFF	535.55	DIESEL EXP.	14094055.19
INTEREST ON TAX REFUND	10783.00	DONATION	118000.00
INTEREST ON FDR RECEIVED	1914254.26	ELECTERCITY FITTING EXP	1195600.00
INTEREST ON FDR ACCRUED	2006888.74	ELECTRICITY EXP.	3421558.00
DIET SURVEY	276914.00	EMPLOYER CONT.	1157995.00
		EXAM CELL REMUNIATION	132301.00
LOAN RECEIPT	41949408.56	FIRE & SAFETY EXP	95290.00
		FUEL EXP	6100.00
		FUNCTION EXP	850567.00
		INSURANCE EXP	2120360.00
		INTEREST CHARGE	14684941.67
		INTEREST ON EPF	47784.00
		INTEREST ON TDS	137450.00
		INTERNET EXP	1133297.95
		LABORATORY EXP	2907318.36
		LAUNDRY EXP OF STUDENTS	758740.00
		LEAGAL EXP	425000.00
		MEDICAL EXP	600000.00
		MESS CHARGES	7951410.00
		MISCELLANEOUS EXP.	1594729.00
		NEWS PAPER EXP.	18690.00
		OFFICE EXP.	2626738.14
		POLLUTION EXP	700.00
		POSTAGE & COURIER	42981.00
		PRINTING & STATIONERY	4443208.94
		RATE & TAX	825280.16
		REG/ EXAM/ AFFILATION FEE	9421157.74
		RENT A/C	7880000.00
		REPAIR & MAINTANCE	3105277.00
		REPAIR OF VEHICLE	4007536.26
		SALARY A/C	145979266.00
		SAMINAR EXP	217900.00
		SCHOLERSHIP & FEE REFUND	5068228.60
		SECURITY EXP	2405183.00
		SPORTS ITEMS	230.00
		STPORTS ITEM	192009.00
		SURVEY EXP.	276914.00
		TELEPHONE EXP	78850.00
		TOUR & TRAVELLING EXP	282344.72
		TRAVELLING EXP.	797182.00
		VETNERY FARM EXP	258730.00
		WATER CHARGES	4976.00
		WEBSITE EXP	2067959.00
		ADDITION IN FIXED ASSETS	80633823.26
		ADVANCE SECURITY TDS	1951932.99
		REDUCTION \PAYMENT OF EXP	14239134.24
		CLOSING BALANCE	
		-cash in hand	1082753.04
		-Cash at Bank	73706551.31
TOTAL:-	423075438.76	TOTAL:-	423075438.76

0.00

PLACE :- MANDI
DATED:-22-9-2025

In terms of our audit report of even date annexed.

for: HANS & CO
CHARTERED ACCOUNTANTS
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M.No. 098389
Partner
MANDI (H.P.)
FRN. 020319N

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SCHEDULE-I OF DEPRECIATION & FIXED ASSETS AS ON 31ST MARCH 2025						
PARTICULARS	OPENING BALANCE	ADDITION	SALE	TOTAL	DEPRECIATION	CLOSING BALANCE
Air Conditioner	604945.61	892501.00	0.00	1497446.61	60494.56	1436952.05
BORE WELL	123350.08	0.00	0.00	123350.08	18502.51	104847.57
Building	369662899.61	42548989.26	0.00	412211888.87	18483144.98	393728743.89
Buses	6006197.74	0.00	0.00	6006197.74	900929.66	5105268.08
Computer & Photostat Machine	2919425.59	345556.00	0.00	3264981.59	1751655.35	1513326.24
Concrete Mixer Machine	100000.00	0.00	0.00	100000.00	15000.00	85000.00
ESTP	250750.00	0.00	0.00	250750.00	0.00	250750.00
FIRE EQR	600202.85	0.00	0.00	600202.85	0.00	600202.85
Electricity Fitting	10094252.83	3148707.00	0.00	13242959.83	1514137.92	11728821.91
Furnitures & Fixtures	27741136.79	2528870.00	0.00	30270006.79	2774113.68	27495893.11
Generator Set	2155579.60	0.00	0.00	2155579.60	0.00	2155579.60
Lab & Other Equipments	30463404.87	174706.00	0.00	30638110.87	4569510.73	26068600.14
Land	127730940.00	23954610.00	0.00	151685550.00	0.00	151685550.00
LED & CCTV Camera	5131065.70	101604.00	0.00	5232669.70	769659.86	4463009.84
Sports equipment	1143775.30	0.00	0.00	1143775.30	0.00	1143775.30
Library Books	5542358.80	1750804.00	0.00	7293162.80	831353.82	6461808.98
Lift	1052191.70	652000.00	0.00	1704191.70	157828.76	1546362.94
Misc. Fixed Assets	6552605.91	0.00	0.00	6552605.91	982890.89	5569715.02
R.O. Water Purifier	284339.23	0.00	0.00	284339.23	42650.88	241688.35
Sewage Treatment Plant	628286.72	0.00	0.00	628286.72	94243.01	534043.71
Kitchen & Eqp	496027.55	59470.00	0.00	555497.55	74404.13	481093.42
Water cooler	777570.00	0.00	0.00	777570.00	116635.50	660934.50
Telephone & Mobiles	204695.34	110000.00	0.00	314695.34	30704.30	283991.04
Vehicles	10950499.98	4366006.00	0.00	15316505.98	1642575.00	13673930.98
Total	**611216501.80**	**80633823.26**	**0.00**	**691850325.06**	**34830435.54**	**657019889.52**

DETAIL OF EXPENSES PAYABLE AS ON 31ST MARCH 2025	
PARTICULARS	AMOUNT (RS.)
EPF PAYABLE	829778.00
Salary Payable	14950950.10
Tds Payable	3279523.00
TOTAL:-	**19060251.10**

DETAIL OF RESERVES & SURPLUSES AS ON 31-3-2025	
PARTICULARS	AMOUNT (RS.)
Opening Balance	504036129.20
	0.00
-Excess of Income Over Expenditure	44908407.70
	548944536.89
Less: Iitds/Incomer Tax	0.00
TOTAL	**548944536.89**

DETAIL OF SECURITY AS ON 31ST MARCH 2025	
PARTICULARS	AMOUNT (RS.)
SECURITY A/C	8000.00
SECURITY ELECTRICITY A/C	175138.00
SECURITY TELEPHONE	500.00
TOTAL:-	**183638.00**

LIST OF Secured Loans AS ON 31 MARCH 2025	
PARTICULARS	AMOUNT (RS.)
CAR LOAN 303400NG00023891	78435.00
CBI A/C 5707632679	5148860.00
CBOI 5418116392 S/L	44663434.15
CBOI 5493532389 S/L	12974721.73
CBOI 5493532458 S/L	45956772.72
PNB 3034009300115412	2819787.57
VARTHANA FINANCE PVT LTD	43975106.00
MM FINANCE	3038693.00
TOTAL	**158655810.17**

HAMN & CO.
Chartered Accountants
MANDI (H.P.)

Dr. Kapil Kapoor
Registrar
Abhilashi University
Chailchowk, Mandi 175045

Prof. H.K. Chaudhary
Vice-Chancellor
Abhilashi University
Chailchowk, Mandi (H.P.) 1750..

LIST OF CASH & BANK BALANCE AS ON 31-3-2025	
Cash -in-Hand	1082753.04
CBOI 3750235947 A/C	14291.17
CBOI 5385825041	75604.13
CBOI 5540014193	2840994.14
HDFC A/C 50100322633311	192946.14
HPSCB 31920100523 C/A	38795.71
HPSCB 33510110556	151375.20
HPSCB 46110100301	29357.00
HPSCB A/C 31920100522	68620.80
ICICI 45101000759	111724.19
ICICI A/C 045101001807	71970.48
PNB0580002100115155 A/C	51771.27
PNB 0580002100116570	787553.42
PNB 3034002100116210	43843.29
SBI 55084974614	415655.61
SBI 65007991524	30170.18
FDR	68781878.58
TOTAL:-	74789304.35

LIST OF SUNDRY CREDITORS AS ON 31 MARCH 2025	
ACETIANS TECH. PVT LTD	386745.00
ASCOM TECHNOLOGIES	779383.00
DEEPAK TRADING CO.	361806.00
DHALARIYA PRINTERS	38555.00
DISHA AGENCY	216454.40
DIVYA HIMACHAL PRAKASHAN	520819.00
EKTA LIGHTS	145546.00
ENVIRO ENG.	60480.00
FRIENDS MOTOR GARAGE	65200.00
INTERNATIONAL SCIENTIFIC STORE	928132.00
J STAR SECURITY PVT LTD	82016.40
KALI TYRE UDYOG	182920.00
KULDIP CHAND & SONS NER CHOWK	588376.14
Laxmi Book Company	309112.00
MAA HATESHWARI	83646.00
MAHAJAN BIDI & GEN STORE	182155.58
M & M FILLING STATION	241739.93
M/S SHREE MARBLE INDUSTRY	681528.00
NEW KULLU AUTO TRADERS	34365.64
NORTH INDIA MARKETING	211061.00
PRINT NOW	70658.00
RAMA KRISHAN BOOKS	77096.00
SAHIBZADA TIMBER	314198.96
SAI FILLING STATION	17708.89
SANTOSHI STEEL FURNITURE	70742.00
SATISH BROTHERS	1118376.76
SHARP IDEA FURNITIRE SOLUTION	227040.00
SHREE RAM SARUP TRADERS	1244550.00
SHRI BALAJI TRADERS	169947.00
THAKUR AUTO ELECTRICAL	32710.00
LALIT LAND PAYABLE	148600.00
THE TYRE ZONE	34000.00
TOTAL	9625668.70

ADVANCE TO PARTIES AS ON 31 MARCH 2025	
TAX RECOVERABLE	12270.00
AMBUJA CEMENT	34053.99
AMRIT SARIYA MAL AND SONS	5395135.00
NAAGCHALA BARTAN BHANDAR	500000.00
TOTAL	5941458.99

HAMN & CO. Chartered Accountants M.No. 098339 MANDI (H.P.)

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