



Auditor's Report

We have audited the attached Balance Sheet of **PURBAYAN EDUCATIONAL INSTITUTION**, as at 31st March 2023, and also the Profit and Loss Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides reasonable basis for our opinion.

Further, we report that:

- (i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (ii) In our opinion, proper books of account have been kept by the Company so far as appears from our examination of those books (and proper returns adequate for the purposes of our audit have been received from the branches not visited by us);
- iii) The Balance Sheet, Profit and Loss dealt with by this report are in agreement with the books of account.
- ii) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view in conformity with the accounting principles generally accepted in India:
 - a) in the case of the Balance Sheet, of the state of affairs of the Company as at 31st March 2023;





S DUTTA & ASSOCIATES
Chartered Accountants

b) in the case of the Profit and Loss Account, of the Profit year ended on that date; and

For S DUTTA & ASSOCIATES.
Chartered Accountants



Signatures
(SOUMYA DUTTA)
Partner

M. No. 309867

UDIN:- 23309867BGUGBN6679

Place of Signature: ULUBERIA
Date: 30-10-2023

Acknowledgement Number:569383231231223

Date of filing : 23-Dec-2023

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)Assessment
Year
2023-24

PAN	AAEAP9409P		
Name	Purbayan Educational Institution		
Address	-, West Panchla, Dhunki, Panchla , Howrah , 32-West Bengal, 91-INDIA, 711322		
Status	AOP/BOI	Form Number	ITR-5
Filed u/s	139(5)-Revised	e-Filing Acknowledgement Number	569383231231223

Taxable Income and Tax Details			
	Current Year business loss, if any	1	0
	Total Income	2	87,890
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	87,890
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	0
	(+) Tax Payable /(-) Refundable (7-8)	9	(+) 0
Accreted Income and Tax Detail			
	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by Samiran Ganguly in the capacity of
Member having PAN BRCPG8185Q from IP address 49.37.41.45 on 23-Dec-
2023 14:28:38 DSC SI.No & Issuer 6166269 & 10556093827592CN=Verasys CA 2014,OU=Certifying
Authority,O=Verasys Technologies Pvt Ltd.,C=IN

System Generated
Barcode/QR Code

AAEAP9409P055693832312312238326795f1547b203cba2faf6b92da38cbeb3d284

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

FORM 3CB [See rule 6G(1)(b)]

Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. We have examined the **balance sheet** as on 31st March 2023, and the **Income and expenditure account** for the period beginning from **01-Apr-2022** to ending on **31-Mar-2023** attached herewith, of

Name Purbayan Educational Institution
 Address - Dhunki, Panchla West Panchla, 32- West Bengal, 91-India, Pincode - 711322
 PAN AAEAP9409P
 Aadhaar Number of the assessee, if available

2. We certify that the balance sheet and the **Income and expenditure account** are in agreement with the books of account maintained at the head office at **Vill. -West Panchla, P.O. - Dhunki P.S. - Panchla Dist. - Howrah, WEST BENGAL- 711322** and **0** branches.

3. a. We report the following observations/comments/discrepancies/inconsistencies if any: **NA**
 b. Subject to above.-

A. We have obtained all the information and explanations which, to the best of **Our** knowledge and belief, were necessary for the purposes of the audit.
 B. In **Our** opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from **Our** examination of the books.
 C. In **Our** opinion and to the best of **Our** information and according to the explanations given to **Us** the said accounts, read with notes thereon, if any, give a true and fair view:-

- i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2023; and
 ii. In the case of the **Income and expenditure account**, of the **Profit** of the assessee for the year ended on that date.

4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
 5. In **Our** opinion and to the best of **Our** information and according to the explanations given to **Us**, the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	Cash transactions have not been determined, however management certified that cash transactions was as per Income tax act furthermore Asstes and liabilities certified by the management

Accountant Details

Name	SOURMYA DUTTA
Membership Number	309867
FRN(Firm Registration Number)	0329430E
Address	ULUGSRIA, 32-West Bengal India, Pincode - 711315
Date of signing Tax Audit Report	29-Oct-2023
Place	49.37.43.223
Date	29-Oct-2023



PURBAYAN EDUCATIONAL INSTITUTION

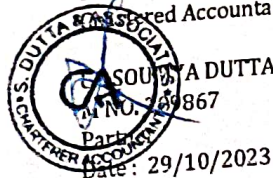
Vill. - West Panchla, P.O. - Dhunki P.S. - Panchla Dist. - Howrah WEST BENGAL- 711322

Balance Sheet as on 31.03.2023

Liabilities	Amounts Rs.	Amount Rs.	Assets	Amounts	Amount Rs.
CAPITAL FUND			FIXED ASSETS		
<u>General Fund</u>			<u>Land & Building</u>		
As Per Last Year	23224884.00		As Per Last Year	24195705.00	
Add: Excess of income over Expenditure	87890.00		Add: Last Year Addition	603800.00	
	23312774.00			24799505.00	24799505.00
Add: Collection For Dev	4036582.00		Add: Renovate Furniture & Fittings	0.00	
	27349356.00	27349356.00	As Per This Year	484939.00	
			Add: This Year	108000.00	
			Less: Depreciation @ 10%	592939.00	533645.10
<u>Loan</u>	1955227.00				
As Per A/c 402573810000002	1955227.00	0.00	<u>Sports Equipments</u>		
Less: Paid		632100.00	As Per This Year	2361.00	
Unsecure Loan			Add: This Year	0.00	
			Less: Depreciation @ 10%	236.10	2124.90
			<u>Books & Journals</u>		
			As Per This Year	128449.80	
			Add: This Year	0.00	
			Less: Depreciation @ 10%	12844.98	115604.82
			<u>Electricity Equipment</u>		
			As Per This Year	275748.00	
			Add: This Year	0.00	
			Less: Depreciation @ 15%	41362.20	234385.80
			<u>Fire Materials</u>		
			As Per This Year	7761.00	
			Add: This Year	0.00	
			Less: Depreciation @ 15%	1164.15	6596.85
			<u>Acquaguard</u>		
			As Per This Year	7154.00	
			Less: Depreciation @ 30%	2146.20	5007.80
			<u>Computer & Printer</u>		
			As Per Last Year	27847.15	
			Add: This Year	15500.00	
			Less: Depreciation @ 40%	43347.15	26008.29
				17338.86	
			<u>Closing Balance</u>		
			Cash In Hand		10608.00
			Cash at Bank		
			Punjab National Bank		2194236.00
			A/c no. -		
			6097002100002955		
			BOI		53733.00
			A/c no. - 402520110000495		
					27981456.00
		27981456.00			

For S DUTTA & ASSOCIATES

Chartered Accountant



Date: 29/10/2023

PURBAYAN EDUCATIONAL INSTITUTION

Vill. -West Panchla, P.O. - Dhunki P.S. - Panchla Dist. - Howrah WEST BENGAL- 711322

Income & Expenditure Account For The Year Ended 31.03.2023

Expenditure		Amounts Rs.	Amount Rs.	Income Amounts		Amount Rs.	Amount Rs.
To	General Section			By	General Section		
	University Affiliation Fees	100000.00			Collection From Student	7423074.00	
"	Flex (Advertisement)	22200.00			Donation Received	12450.00	
"	Newspaper & Journals	12540.00			Excursion Fund	52800.00	7488324.00
"	WI FI (Yearle Charges)	7500.00					
"	Staff Salary	3230400.00					
"	Interest on Loan	40225.00					
"	Honorarium	252800.00					
"	Loan RePayment	1995452.00					
"	Auditor fees	30000.00					
"	Fees Return For Students'						
"	Credit Card	136000.00					
"	Paid for Uniform	86000.00					
"	Electric Charges	46246.00					
"	Carpenter	6800.00					
"	Plumber	7500.00					
"	Colour Mistri	8200.00					
"	Payment to Builders	603800.00					
"	Sarswati Pooja	15106.00					
"	Building Material	118050.00					
"	Glass For Window	9500.00					
"	Fire Renuwal	2000.00					
"	Celebration of Foundation Day	13785.00					
"	Exam & Registration	137450.00					
"	Annual sports	30030.00					
"	Basanta Utsab	23780.00					
"	Misson	91780.00					
"	Misc Exp.	214423.00					
"	Bank Charges	895.00					
"	Annual charges	23586.00	7266048.00				
"	Depriciation	59293.90					
"	Furniture & Fittings	236.10					
"	Sports Equipments	12844.98					
"	Books & Journals	41362.20					
"	Electricity Equipment	1164.15					
"	Fire Materials	2146.20					
"	Acquaguard	17338.86	134386.00				
"	Computer & Printer						
	Excess of income over Expenditure		87890.00				7488324.00
			7488324.00				

For S DUTTA & ASSOCIATES
Chartered Accountant

S DUTTA & ASSOCIATES
M. O. 309867
Partners ACCOUNTANTS
Date: 27/10/2023

Purbayan Educational Institution

Address: - West Panchla Dhunki Panchla
Howrah, WEST BENGAL - 711322
Mobile: 91-7980093078
E-Mail: soumodutta@gmail.com

AY 2023-2024

Computation of Income (ITR5)

PAN:	AAEAP9409P	Status:	AOP
Date of Formation:	14/09/2015	Residential Status:	Resident
Bank A/C no.:	1111111111	IFSC code:	SBIN0070999
Acknowledgement No.:	496371841311023	E-Filing Status:	Original Return
Selected tax regime	Old Regime		

Tax Summary (Amount in 'Rs')

Business and Profession		87,889
Gross Total Income		87,889
Less: Total Deductions		0
Total Income (Taxable)	Rounded off from 87,889 as per Section 288A	87,890

Taxes are applicable as per normal provision
Please refer **Annexure** for details

Business and Profession

Particulars	Amount
Profit (where books of accounts maintained)	87,889
Net Income under the head "Business and Profession"	87,889

Profit (where books of accounts maintained)

Business nature	Business code	Trade Name
Higher education	17004	PURBAYAN EDUCATIONAL INSTITUTION

Profit as per profit and loss account	87,890
Add:	
Depreciation (Disallowed)	1,34,386
Depreciation (Allowed)	1,34,387
Net Profit	87,889
Income Tax	
Total Income	87,890

Income Tax
Payable

0
0

Depreciation In Business & Profession

Block	Opening	Buy in first half	Sell in first half	Buy in second half	Sell in second half	Depreciation Value	Capital Gain (If Any)	Carry forward Value
<u>Furniture - (10%)</u>								
	7,23,749	-	-	-	-	72,375	-	6,51,374
<u>Plant and Machinery - (15%)</u>								
	2,83,510	-	-	-	-	42,527	-	2,40,983
<u>Plant and Machinery - Buses etc running on Hire. - (30%)</u>								
	7,154	-	-	-	-	2,146	-	5,008
<u>Plant and Machinery - Computers - (40%)</u>								
	43,347	-	-	-	-	17,339	-	26,008
Total Depreciation						1,34,387	-	-

Auditor Details

able to Audit under section 44AB	Yes
Whether accounts are audited by an accountant	Yes
Name of the auditor (Proprietorship/Firm)	S DUTTA & ASSOCIATES
Auditor Name	SOUMYA DUTTA
Membership number of the auditor	309867
Auditor Registration number	0329430E
Audit Firm PAN	ADQFS0733D
Date of report of the audit	29-10-2023
Date of furnishing the Audit Report	29-10-2023

AOP Member's info

Name	PAN	Share	Remuneration	Interest	Allowable Interest
Amiran Ganguly	BRCPG8185Q	50%	0	0	
ARABONDA KHANRA	AFZPK5712M	50%	0	0	
		100%	0	0	0

Bank Account Details

SI No.	IFSC Code	Name of the Bank	Account No.
	SBIN0070999	STATE BANK OF INDIA	1111111111

In case of books of accounts maintained

Balance sheet as on 31st March, 2023

Particulars	Amount in INR	Amount in INR
1. Sources of Funds		
Partners' / members' fund		
Partners' / members' capital	2,73,49,356	
Total partners' / members' fund		2,73,49,356
Loan funds		
Unsecured loans		
Rupee Loans		
From others	6,32,100	
Total Loan Funds		6,32,100
Total, application of funds		2,79,81,456
2. Applications of Funds		
Fixed assets		
Gross: Block	2,58,57,265	
Depreciation	1,34,386	
Net Block(Gross: Block - Depreciation)	2,57,22,879	
Total Fixed Assets		2,57,22,879
Current assets, loans and advances		
Current assets		
Cash and Bank Balances		
Cash-in-hand	10,608	
Balance with banks	22,47,969	
Total of current assets, loans and advances		22,58,577
Total current assets		22,58,577
Total application of funds		2,79,81,456
4. Statement of Trading account for the FY 2022-2023		
Revenue from operations		
Sales/ Gross receipts of business		
Sale of services	74,88,324	
Duties, taxes and cess received or receivable in respect of goods and services sold or supplied		
Total Revenue from operations		74,88,324
Total of credits to Trading Account		74,88,324
Gross Profit from Business/Profession - transferred to Profit and Loss account		74,88,324
5. Statement of Profit and Loss account for the FY 2022-2023		
Gross profit transferred from Trading Account		74,88,324
Total of credits		74,88,324
Other expenses		72,66,048
Depreciation and amortisation		1,34,386
Net Profit before taxes		87,890
Profit after tax		87,890
Amount available for appropriation		87,890