



Auditor's Report

We have audited the attached Balance Sheet of **PURBAYAN EDUCATIONAL INSTITUTION**, as at 31st March 2022, 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 2022;





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

Place of Signature: ULUBERIA
Date: 28-10-2022

Acknowledgement Number:775521901031122

Date of filing : 03-Nov-2022

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
2022-23

PAN AAEAP9409P
Name Purbayan Educational Institution
Address -, West Panchla , Dhunki , Dhunki , Panchla , Panchla , Howrah , Howrah , 32-West Bengal , 91-India , 711322
Status AOP/BOI Form Number ITR-5
Filed u/s 139(1) Return filed on or before due date e-Filing Acknowledgement Number 775521901031122

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		1,95,700
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	1,95,700
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	0
	(+) Tax Payable /(-) Refundable (6-7)	8	0
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
(+) Tax Payable /(-) Refundable (12-13)	14	0	

This return has been digitally signed by SAMIRAN GANGULLY in the capacity of Member having PAN BRCPG8185Q from IP address 117.214.46.210 on 03-Nov-2022

DSC Sl. No. & Issuer 6166269 & 10556093827592CN=Verasys CA 2014,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN

System Generated

Barcode/QR Code



AAEAP9409P05775521901031122372BIB153E6F0481F7C0E98B7BF59FDB15C66980

ACKNOWLEDGEMENT TO CPC BENGALURU

We have examined the **balance sheet** as on 31st March **2022** , and the **Income and expenditure account** for the period beginning from **01-Apr-2021** to ending on **31-Mar-2022** 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

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.

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 **2022** ; and

ii. In the case of the **income and expenditure account**, of the **Profit** of the assessee for the year ended on that date.

The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

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 managemnet certified that cash tansactions was as per Income tax act furthermore Asstes and liabilities certified by the management

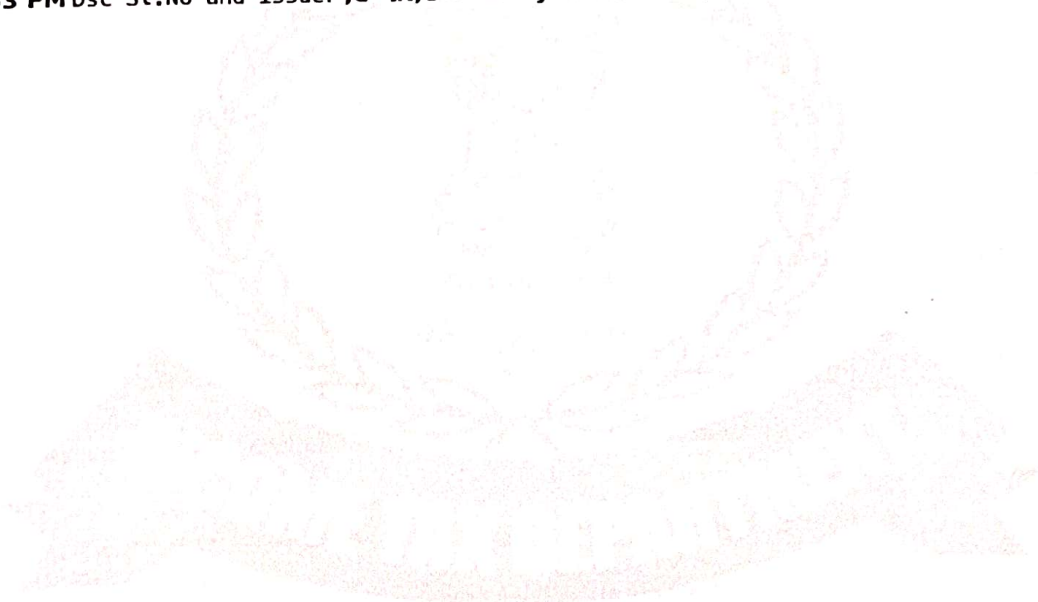
Accountant Details

Acknowledgement Number:773184820021122

Name	SOUMYA DUTTA
Membership Number	309867
FRN (Firm Registration Number)	0329430E
Address	MAYRAPARA , 01-Andaman and Nicobar islands , 91-India , Pincode - 711315
Date of signing Tax Audit Report	28-Oct-2022
Place	117.252.236.136
Date	28-Oct-2022



This form has been digitally signed by **SOUMYA DUTTA** having PAN **AONPD7471F** from IP Address **117.252.236.136** on **02/11/2022 05:54:53 PM** Dsc Sl.No and issuer ,**C=IN,O=Verasys Technologies Pvt Ltd.,OU=Certifying Authority**



PURBAYAN EDUCATIONAL INSTITUTION

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

Income & Expenditure Account For The Year Ended 31.03.2022

Expenditure		Amounts Rs.	Amount Rs.	Income	Amount Rs.	Amount Rs.
To	General Section			Amounts		
	University Affiliation Fees	100000.00		By <u>General Section</u>		
"	Flex (Advertisement)	8500.00		Collection From	10526301.00	
"	Newspaper & Journals	12540.00		Student		
"	WI FI (Yearly Charges)	7500.00		Donation Received	12450.00	10538751.00
"	Staff Salary	2259500.00				
"	Interest on Loan	473471.00				
"	Loan RePayment	6561600.00				
"	Auditor fees	30000.00				
"	Electric Charges	32540.00				
"	Colour Mistri	32580.00				
"	Fire Renuwal	2000.00				
"	Exam & Registration	247000.00				
"	Annual sports	56320.00				
"	Basanta Utsab	52120.00				
"	Masson	102580.00				
"	Misc Exp.	185950.00				
"	Bank Charges	7521.00				
"	Annual charges	23586.00	10195308.00			
"						
"	<u>Depriciation</u>					
"	Furniture & Fittings	53882.22				
"	Sports Equipments	262.40				
"	Books & Journals	14272.20				
"	Electricity Equipment	48661.54				
"	Fire Materials	1369.65				
"	Acquaguard	2146.20				
"	Computer & Printer	18564.77	139159.00			
"	Excess of income over		204284.00			
"	Expenditure		<u>10538751.00</u>			
						<u>10538751.00</u>

FOR

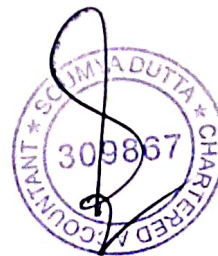
S DUTTA & ASSOCIATES

Chartered Accountants



CA S DUTTA

Partner



Purbayan Educational Institution

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

AY 2022-2023

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.:	775521901031122	E-Filing Status:	Original Return
Selected tax regime	Old Regime		

Tax Summary (Amount in 'Rs')

Business and Profession		2,04,284
Total BF Loss Set Off		8,580
Gross Total Income		1,95,704
Less: Total Deductions		0
Total Income (Taxable)	Rounded off from 1,95,704 as per Section 288A	1,95,700

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

Business and Profession

Particulars	Amount
Profit (where books of accounts maintained)	2,04,284
Net Income under the head "Business and Profession"	2,04,284

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	2,04,284
Add:	
Depreciation (Disallowed)	1,39,159
Depreciation (Allowed)	1,39,159
Net Profit	2,04,284

Loss Report Collection

Year of Loss	Category of Loss	SetOff Category	Amount SetOff
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Depreciation

BusinessAndProfession

Rs. 8,580

Income Tax

1,95,700

Total Income
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
Furniture - (10%)								
	6,84,168	-	-	-	-	68,417	-	6,15,751
Plant and Machinery - (15%)								
	3,33,541	-	-	-	-	50,031	-	2,83,510
Plant and Machinery - Buses etc running on Hire. - (30%)								
	7,154	-	-	-	-	2,146	-	5,008
Plant and Machinery - Computers - (40%)								
	46,412	-	-	-	-	18,565	-	27,847
Total Depreciation						1,39,159	-	

Auditor Details

Liable 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	28-10-2022
Date of furnishing the Audit Report	28-10-2022

AOP Member's info

Name	PAN	Share	Remuneration	Interest	Allowable Interest
SAMIRAN GANGULLY	BRC PG8185Q	50%	0	0	
ARABINDA KHANRA	AFZPK5712M	50%	0	0	
		100%	0	0	0

Bank Account Details

SI No.	IFSC Code	Name of the Bank	Account No.
1	SBIN0070999	STATE BANK OF INDIA	11111111111

In case of books of accounts maintained

Balance sheet as on 31st March, 2022

Particulars	Amount in INR	Amount in INR
1. Sources of Funds		
Partners' / members' fund		
Partners' / members' capital	2,32,24,884	
Total partners' / members' fund		2,32,24,884
Loan funds		
Secured loans		
Rupee Loans		
From Banks	19,55,227	
Unsecured loans		
Rupee Loans		
From others	6,32,100	
Total Loan Funds		25,87,327
Total, application of funds		2,58,12,211

2. Applications of Funds

Fixed assets		
Gross: Block	2,52,66,980	
Depreciation	1,39,159	
Net Block(Gross: Block - Depreciation)	2,51,27,821	2,51,27,821
Total Fixed Assets		
Current assets, loans and advances		
Current assets		
Cash and Bank Balances	31,497	
Cash-in-hand	10,58,404	
Balance with banks		10,89,901
Total of current assets, loans and advances		
Current liabilities and provisions		
Current liabilities		
Sundry Creditors	4,05,511	
Other		4,05,511
Total current liabilities and provisions		6,84,390
Net current assets		2,58,12,211
Total application of funds		

4. Statement of Trading account for the FY 2021-2022

Revenue from operations		
Sales/ Gross receipts of business	1,05,38,751	
Sale of services		
Duties, taxes and cess received or receivable in respect of goods and services sold or supplied		

Total Revenue from operations	1,05,38,751
Total of credits to Trading Account	1,05,38,751
Gross Profit from Business/Profession - transferred to Profit and Loss account	1,05,38,751

5. Statement of Profit and Loss account for the FY 2021-2022

Gross profit transferred from Trading Account	1,05,38,751
Total of credits	1,05,38,751
Other expenses	1,01,95,308
Depreciation and amortisation	1,39,159
Net Profit before taxes	2,04,284
Profit after tax	2,04,284
Amount available for appropriation	2,04,284
Balance carried to balance sheet in proprietor's account	2,04,284

Signature

For Purbayan Educational Institution

Prepared by SOUMYA DUTTA

S DUTTA & ASSOCIATES