

**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  
**2020-21**

PAN	AABTD0246L		
Name	DR.PRAKASAM VAIRAMMAL CHARITABLE TRUST		
Address	3/1, , MASILAMANI HOSTEL ROAD, VELLORE, VELLORE, TAMILNADU, 632001		
Status	AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	224207970220121
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	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	
Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 22-01-2021 17:34:05 from IP address 60.243.4.9 and verified by  
PRAKASAM ADHAVAN PRAKASH  
having PAN CLRPP4375D on 22-01-2021 17:35:56 from IP address 60.243.4.9 using  
Electronic Verification Code CFX8IVI6WI generated through Aadhaar OTP mode.

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**



## Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

We have examined the balance sheet of **DR. PRAKASAM VAIRAMMAL CHARITABLE TRUST**, **AABTD0246L** [name and PAN of the trust or institution] as at **31/03/2020** and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

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. In **our** opinion, proper books of account have been kept by the head office and the branches of the abovenamed **trust** visited by **us** so far as appears from **our** examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by **us**, subject to the comments given below:

In **our** opinion and to the best of **our** information, and according to information given to **us**, 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 **trust** as at **31/03/2020** and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2020**

The prescribed particulars are annexed hereto.

Place **SRIPERUMBUDUR**

Date **22/01/2021**

Name

**M/S. D.K MANOHARAN & CO**

Membership Number

**020841**

FRN (Firm Registration Number)

**014890S**

Address

**SA COMPLEX, 2ND FLOOR, N  
O.1/68, BANGALORE HIGH R  
OAD, OPP TO SAINT GOBAIN  
GLASS CO, MAMBAKKAM, S  
RIPERUMBUDUR, KANCHEE  
PURAM DISTRICT-602105.**

**For D. K. MANOHARAN & Co.,**  
Chartered Accountants  
(FRN. No. 014890S)

**CA. D. K. Manoharan, B.Com., B.A., F.C.A.**  
Proprietor - M. No. 020841

ANNEXURE

Statement of particulars

**I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES**

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year ( ₹ )		
2.	Whether the <b>trust</b> has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year ( ₹ )	No	
3.	Amount of income <b>accumulated or set apart</b> for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust <b>wholly</b> for such purposes. ( ₹ )	No	
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	Yes	
		Details	Amount(₹)
		EXCESS OF INCOME	419348
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) ( ₹ )		
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof.	No	
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof ( ₹ )	No	
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-		



(a)	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
(b)	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No
(c)	has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No

## II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1.	Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any.	No
2.	Whether any part of the income or property of the trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	No
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	No
4.	Whether the services of the trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	No
5.	Whether any share, security or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid	No
6.	Whether any share, security or other property was sold by or on behalf of the trust during the previous year to any such person? If so, give details thereof together with the consideration received	No
7.	Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	No
8.	Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	No

## III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

S. No	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment(₹)	Income from the investment(₹)	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
1	NIL	NIL	0	0	No
Total					

Place **SRIPERUMBUD**

**UR**

Date **22/01/2021**

Name

**M/S. D.K MANOHARAN & CO**

UDIN - 21020841

AAAA2Z 1738

Membership Number  
FRN (Firm Registration Number)  
Address

**020841**

**014890S**

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**For D. K. MANOHARAN & Co.,**  
Chartered Accountants  
(FRN. No. 014890S)



Form Filing Details

Revision/Original

**CA. D. K. Manoharan, B.Com., DIT, F.C.A.**

Original Proprietor - M. No. 020841



**VEL'S VIDHYASHRAM MATRICULATION HIGHER SECONDARY SCHOOL, KANNAMANGALAM**  
(An Unit of Dr.Prakaasam Vairammal Charitable Trust, 3/1, Masilamani Hostel Rd, Vellore1)

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31-03-2020**

RECEIPTS	₹		PAYMENTS	₹
<b>To Opening Balance</b>			<b>By Recurring Expenses</b>	
Cash at Indian Bank, Ac No.7650	799		* Salary paid to Staff	11103629
Cash at Indian Bank, Ac No. 3640	109,445		* Printing	20956
Cash at Federal Bank, Vellore	275	110,519	* Stationary	803000
Cash on hand		36,932	* Bus Van Diesel Expenses	2160906
" School Fees Received (Incl. RTE)	22,612,408		* PF Expenses	423192
" Bus Fees Received	2,361,551		* Advertisement	281273
" Dance Class Fees Collection	12,500		* News paper Expenses	7578
" Music Class	9,500		* Internet & SMS Charges	51300
			* Telephone Expenses	27526
			* Electricity Charges	190849
			* Posatge	2450
			* Travelling	218675
			* Staff Welfare	275289
			* Building Maintainance	533201
			* Books & Notebooks Purchase	450000
			* Tie, T-Shirt ID Card Expenses	91000
			* Solar System Maintainance	25650
			* Bus Insurance & Maintainance	823956
			* Sports Expenses	6250
			* Interest Paid	3692991
			* Exam Expenses	183262
			* Diesel for Generator	368960
			* Computer Maintainance & General Expenses	26475
			* Medical Expenses	10957
			* Extracurricular	213750
			* Dance Class	90000
			* Karate Class	48000
			* Abacus Class	85000
			* Function & Celebration	315365
			* Scholarship for Wards & Poor Students	496690
			* Incentives for Good Results	130000
			* Water Charges	45000
			* Property Tax	42000
			* Books & Periodicals-LIB	7000
			* Lab equipment Purchase	23000
			* Sanitation	22500
			* Gardening	36500
			* Smart Class	50000
			* Educational Tour	65000
			<b>Extra Curicular Activities Expenses</b>	
			" NEET Class	93,510
			<b>Loan Repayment</b>	
			" Repayment of Loan	650,800
			" Construction of Building	401,476
			" Accomodation Return	436,000
			<b>Closing Balance</b>	
			Cash at Indian Bank, Ac No.8006	5,331
			Cash at Indian Bank, Ac No.7650	532
			Cash at Indian Bank, Ac No. 3640	4,900
			Cash at Federal Bank, Vellore	851
			Cash on hand	11,614
				100,880
		<b>25,143,410</b>		<b>25,143,410</b>
				0



**For D. K. MANOHARAN & Co.,**  
Chartered Accountants  
(FRN. No. 014890S)

*Manoharan*

D. K. Manoharan, B.Com, FCA

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(An Unit of Dr.Prakaasam Vairammal Charitable Trust, 3/1, Masilamani Hostel Rd, Vellore1)

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31-03-2020**

EXPENDITURE	₹	INCOME	₹
<b>To Recurring Expenses</b>		" School Fees Received (Incl. RTE)	22,612,408
" Salary paid to Staff	11103629	" Bus Fees Received	2,361,551
" Printing	20956	" Dance Class Fees Collection	12,500
" Stationary	803000	" Music Class	9,500
" Bus Van Diesel Expenses	2160906		
" PF Expenses	423192		
" Advertisement	281273		
" News paper Expenses	7578		
" Internet & SMS Charges	51300		
" Telephone Expenses	27526		
" Electricity Charges	190849		
" Posatge	2450		
" Travelling	218675		
" Staff Welfare	275289		
" Building Maintainance	533201		
" Books & Notebooks Purchase	450000		
" Tie, T-Shirt ID Card Expenses	91000		
" Solar System Maintainance	25650		
" Bus Insurance & Maintainance	823956		
" Sports Expenses	6250		
" Interest Paid	3692991		
" Exam Expenses	183262		
" Diesel for Generator	368960		
" Computer Maintainance & General Expenses	26475		
" Medical Expenses	10957		
" Extracurricular	213750		
" Dance Class	90000		
" Karate Class	48000		
" Abacus Class	85000		
" Function & Celebration	315365		
" Scholarship for Wards & Poor Students	496690		
" Incentives for Good Results	130000		
" Water Charges	45000		
" Property Tax	42000		
" Books & Periodicals-LIB	7000		
" Lab equipment Purchase	23000		
" Sanitation	22500		
" Gardening	36500		
" Smart Class	50000		
" Educational Tour	65000		
 <b>Extra Curicular Activities Expenses</b>			
" NEET Class	93,510		
" Depreciation Claimed	1,033,971		
" Excess of Income	419,348		
	<u>24,995,959</u>		<u>24,995,959</u>



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**BALANCE SHEET AS ON 31-03-2020**

LIABILITIES	₹	ASSETS	₹
<b>CAPITAL FUND</b>		<b>FIXED ASSETS</b>	
Opening Balance	6,812,336	Vide List	12,020,847
Add: Excess of Income	419,348		
	<u>7,231,684</u>	<b>CURRENT ASSETS</b>	
<b>CURRENT LIABILITIES</b>		Fees Receivable	21,202,220
Loan received from Reliance	13,951,738	RTE from Government	
Loan received from Thirumeni Finance PVT Ltd.	8,801,507	For 2018-19	2,504,040
Loan from Siksha Finance Ltd	1,031,548	For 2019-20	<u>2,597,775</u>
Auto Loan from HDFC Bank	191,860	TDS	2,645
		Cash at Indian Bank, Ac No.8006	5,331
		Cash at Indian Bank, Ac No.7650	532
		Cash at Indian Bank, Ac No. 3640	4,900
		Cash at Federal Bank, Vellore	851
		Cash on hand	<u>11,614</u>
	<u>38,440,021</u>		<u>100,880</u>
			<u>38,440,021</u>
			<u>0</u>

**VEL'S VIDHYASHRAM MATRICULATION HIGHER SECONDARY SCHOOL, KANNAMANGALAM**  
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**LIST OF FIXED ASSETS AND DETAILS OF DEPRECIATION CLAIMED:**

S. No	PARTICULARS	COST	ADDITION	DELETION	TOTAL	%	DEPRECIATION Rs.	WDV
	<b>BLOCK 'A'</b>							
1	Building	9,631,232			9,631,232	5	481,562	9,149,670
	<b>BLOCK 'B'</b>							
2	Bus	494,254	-		494,254	30	148,276	345,978
	<b>BLOCK 'C'</b>							
3	Electrical Accessories	68,420	-		68,420	15	10,263	58,157
4	Lab Equipments	131,349	-		131,349	15	19,702	111,647
5	Van	468,110	-		468,110	15	70,217	397,894
6	Renault LODGY TN23 CB 5110	1,061,599	-		1,061,599	15	159,240	902,359
7	Xerox Machine	12,797	-		12,797	15	1,920	10,877
8	Smart Class Equipment	463,000	-		463,000	15	69,450	393,550
	<b>BLOCK 'D'</b>							
9	Furnitures	509,760	-		509,760	10	50,976	458,784
10	Sports Materials	4,406	-		4,406	10	441	3,965
11	Library Books	81,882	-		81,882	10	8,188	73,694
12	Text Books	124,889	-		124,889	10	12,489	112,400
	<b>BLOCK 'E'</b>							
13	Solar power Panel	2,970	-		2,970	40	1,188	1,782
14	UPS	150	-		150	40	60	90
<b>TOTAL</b>		<b>13,054,818</b>	<b>-</b>	<b>-</b>	<b>13,054,818</b>		<b>1,033,971</b>	<b>12,020,847</b>



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