

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3,
ITR-4, ITR-5, ITR-6, ITR-7 filed and verified electronically]Assessment Year
2019-20

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER	Name			PAN		
	SIDDARTHA EDUCATIONAL ACADEMY			AASFS0263M		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form Number.	ITR-5	
	19-8-150					
	Road/Street/Post Office	Area/Locality		Status	Firm	
		Bairagipatteda				
	Town/City/District	State	Pin/ZipCode	Filed u/s		
	TIRUPATHI	ANDHRA PRADESH	517501	139(4)-Belated		
	Assessing Officer Details (Ward/Circle)			CIRCLE 1(1),TIRUPATI		
	e-filing Acknowledgement Number			266286361021219		
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	0
	2	Total Deductions under Chapter-VI-A			2	0
	3	Total Income			3	0
	3a	Deemed Total Income under AMT/MAT			3a	0
	3b	Current Year loss, if any			3b	0
	4	Net tax payable			4	0
	5	Interest and Fee Payable			5	0
	6	Total tax, interest and Fee payable			6	0
	7	Taxes Paid	a	Advance Tax	7a	280000
			b	TDS	7b	8309
			c	TCS	7c	0
			d	Self Assessment Tax	7d	0
			e	Total Taxes Paid (7a+7b+7c +7d)	7e	288309
	8	Tax Payable (6-7e)			8	0
9	Refund (7e-6)			9	288309	
10	Exempt Income	Agriculture		10		
		Others				

Income Tax Return submitted electronically on 02-12-2019 22:37:14 from IP address 117.204.54.78 and verified byY.ANANDA REDDY having PAN AADPY2811J on 02-12-2019 22:37:14 from IP address
117.204.54.78 using Digital Signature Certificate (DSC)DSC details: 985693CN=Capricorn CA 2014,2.5.4.51=#131647352c56494b41532044454550204255494c44494e47,STREET=18\LAXMI NAGAR
DISTRICT CENTER,ST=DELHI,2.5.4.17=#1306313130303932,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

A.Y. 2019-2020**Name** : Siddhartha Educational Academy**Previous Year** : 2018-2019**PAN** : AASFS 0263 M**Address** : 19-8-150

Bairagipatteda, Tirupathi - 517 501

Status : Partnership Firm**D. O. F.** : 07-Oct-1991**Statement of Income**

Rs.

Rs.

Rs.

■ Profits and gains of Business or ProfessionBusiness-1

Net Profit Before Tax as per P & L a/c -1,92,84,852

Add: Inadmissible expenses & Income not included

Depreciation debited to P & L a/c 72,97,101

-1,19,87,751

Less: Deductible expenditure & income to be excluded

Incomes considered separately 1

-

Adjusted Profit of Business-1-1,19,87,751

Total income of Business and Profession

-1,19,87,751

Less: Depreciation as per IT Act 5

72,97,101*Income chargeable under the head "Business and Profession".*-1,92,84,852**■ Income from other sources**

Interest income 2

1,20,805*Income chargeable under the head "other sources"*1,20,805*Total*-1,91,64,047

Unabsorbed Losses - not C/F

-1,91,64,047**Gross Total Income**0**■ Total Income**0

Total income rounded off u/s 288A

0

Tax on total income

0

Add: Cess

0

Tax with cess

0

Net Tax

0

TDS 3

8,309

Advance Tax 4

2,80,000

Total prepaid taxes

2,88,309

Balance Tax

-2,88,309

Fee u/s 234F

0**■ Balance tax payable/Refund**-2,88,309**Schedule 1**

	Amount
<u>Income considered under other heads</u>	
Interest received	1,20,805
Grand total	<u>1,20,805</u>

Schedule 2

Interest income

<u>Name of the Bank</u>	Interest
<u>Interest on Time Deposits</u>	
-	1,20,805

Schedule 3

TDS as per Form 16A

Deductor, TAN

	TDS deducted	TDS claimed in current year	Gross receipt offered
-, TAN- HYDA02823C		0	
-, TAN- HYDB06956F	2,432	2,432	49,728
-, TAN- MUMS86159D	5,877	5,877	58,760
Total	8,309	8,309	1,08,488

Schedule 4

Advance tax paid

Name of the Bank and BSR Code

	Date of deposit	Challan Sl.no.	Amount
Bank Name-0201530	15-Jun-18	00010	60,000
Bank Name-0201530	15-Sep-18	00001	1,00,000
Bank Name-0201530	15-Dec-18	00028	1,20,000
Total tax			<u>2,80,000</u>

Bank A/c: Bank of baroda 15300400000112 IFSC: BARB0TIRUPA

For Siddhartha Educational Academy

Date : 02-Dec-2019

Place : Tirupathi

Authorised Signatory

FORM NO. 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 at 31st March 2019 and the Profit and loss account for the period beginning from 01/04/2018 to ending on 31/03/2019 attached herewith, of SIDDARTHA EDUCATIONAL ACADEMY 19-8-150, Bairagipattada, TIRUPATHI, ANDHRA PRADESH, 517501 AASFS0263M.

2. We certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at TIRUPATHI and 0 branches.

3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any:

The account balances of Sundry Creditors, Sundry Debtors and Fees Reimbursement receivable from Govt. of Andhra Pradesh is subject to confirmation. The assessee received Interest on Fixed Deposits from banks. However, the Fixed Deposits accounts were not found in the books of accounts. The physical cash balance is subject to verification

(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 knowledge and belief, were necessary for the 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, 2019 ;and

(ii) in the case of the Profit and loss 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 explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications
1	Records produced for verification of payments through account payee cheque were not sufficient.	It is not possible for me/us to verify whether the loans/deposits exceeding Rs. 20,000 accepted or repaid otherwise than by an account payee cheque, bank draft or ECS, as the necessary information is not in the possession of the assessee.
2	Records produced for verification of payments through account payee cheque were not sufficient.	It is not possible for me/us to verify whether the payments exceeding Rs. 10,000 have been made otherwise than by account payee cheque, bank draft or ECS, as the necessary evidence is not in the possession of the assessee.
3	TDS returns could not be verified with the books of account.	TDS returns could not be verified with the books of account.
4	GP ratio is not ascertainable from the financial statements prepared by the assessee.	GP ratio is not ascertainable from the financial statements prepared by the assessee.
5	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable.	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable
6	Records necessary to verify personal nature of expenses not maintained by the assessee.	Records necessary to verify personal nature of expenses not maintained by the assessee.
7	Others.	Details regarding Provident Fund were not produced for verification

Place NELLORE
Date 02/12/2019

Name
Membership Number
FRN (Firm Registration Number)
Address

Navuru Dinesh
239379
0184265
24-2-1422, Old Military Colony,
Dargamitta, Nellore, A.P., 524004

For **DINESH REDDY & Co.,**
CHARTERED ACCOUNTANTS
FRN : 0184265
N. Dinesh
CA DINESH NAVURU - Partner
M.No. 239379



FORM NO. 3CD

[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

1	Name of the assessee	SIDDARTHA EDUCATIONAL ACADEMY				
2	Address	19-8-150, , , Bairagipatteda, , TIRUPATHI, ANDHRA PRADESH, 517501				
3	Permanent Account Number (PAN)	AASFS0263M				
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	No				
	Sl No.	Type	Registration Number			
5	Status	Firm				
6	Previous year from	01/04/2018 to 31/03/2019				
7	Assessment Year	2019-20				
8	Indicate the relevant clause of section 44AB under which the audit has been conducted					
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted				
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits				
9 a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?					
	Name	Profit Sharing Ratio (%)				
	Y.KONDA REDDY	20				
	Y.ANANDA REDDY	20				
	Y.VIJAYA REDDY	20				
	Y.LAVANYA	20				
	Y.SAROJAMMA	20				
9 b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.					No
	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit sharing ratio	Remarks
10 a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)					
	Sector	Sub Sector			Code	
	EDUCATION SERVICES	Higher education			17004	
10 b	If there is any change in the nature of business or profession, the particulars of such change					No
	Business	Sector	SubSector		Code	
	Nil					
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					Yes
	Books prescribed					
	Cash book					
	Journal					
	Ledger					
11 b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above					
	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
	Bank book	19-8-150, Bairagipatteda		TIRUPATHI	ANDHRA PRADESH	517501
	Cash book	19-8-150, Bairagipatteda		TIRUPATHI	ANDHRA PRADESH	517501
	Journal	19-8-150, Bairagipatteda		TIRUPATHI	ANDHRA PRADESH	517501
	Ledger	19-8-150, Bairagipatteda		TIRUPATHI	ANDHRA PRADESH	517501
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					

Books Examined				
Bank book				
Cash book				
Journal				
Ledger				
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).			No
Section			Amount	
Nil				
13 a	Method of accounting employed in the previous year		Mercantile system	
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.			No
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.			
Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)	
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).			No
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.			
ICDS		Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)
Total				
13 f	Disclosure as per ICDS.			
ICDS		Disclosure		
ICDS I - Accounting Policies		The books of accounts are maintained by the assessee under the system of mercantile basis. The income and expenses are recognised as and when they accrue.		
ICDS II - Valuation of Inventories		Not Applicable		
ICDS III - Construction Contracts		Not Applicable		
ICDS IV - Revenue Recognition		The assessee is in the business of running higher education of engineering and other professional courses. The revenue for the assessee is collection of fees as prescribed by the government of Andhra Pradesh. The revenue is recognised of Rs.6,48,58,565/- for the previous year.		
ICDS V - Tangible Fixed Assets		The required disclosures are made as per clause 18 of this report.		
ICDS VII - Governments Grants		Not Applicable		
ICDS IX - Borrowing Costs		Not Applicable		
ICDS X - Provisions, Contingent Liabilities and Contingent Assets		Not Applicable		
14 a	Method of valuation of closing stock employed in the previous year			
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish.			No
Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)	
15	Give the following particulars of the capital asset converted into stock-in-trade			
(a) Description of capital asset		(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade
Nil				
16	Amounts not credited to the profit and loss account, being:-			
16 a	The items falling within the scope of section 28			
Description		Amount		
Nil				
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned			
Description		Amount		
16 c	Escalation claims accepted during the previous year			
Description		Amount		
Nil				
16 d	Any other item of income			
Description		Amount		
Nil				
16 e	Capital receipt, if any			
Description		Amount		
Nil				

17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:										
	Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable			
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-										
	Description of Block of Assets/Class of Assets	Rate of depreciation (In Percentage)	Opening WDV (A)	Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy/Grant (4)	Total Value of Purchases (B) (1+2+3+4)	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
	Building @ 10%	10%	55362848	0	0	0	0	0	0	5536285	49826563
	Furnitures & Fittings @ 10%	10%	7962413	0	0	0	0	0	0	796241	7166172
	Plant & Machinery @ 15%	15%	4874683	0	0	0	0	0	0	731202	4143481
	Plant & Machinery @ 40%	40%	383918	0	0	0	0	0	0	153567	230351
* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page											
19	Amounts admissible under sections										
	S.No	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.							
	Nil										
20 a	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]										
	Description										Amount
20 b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):										
	Nature of fund						Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities	
	Nil										
21 a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc										
	Capital expenditure										Amount in Rs.
	Particulars										Amount in Rs.
	Personal expenditure										Amount in Rs.
	Particulars										Amount in Rs.
	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party										Amount in Rs.
	Particulars										Amount in Rs.
	Expenditure incurred at clubs being entrance fees and subscriptions										Amount in Rs.
	Particulars										Amount in Rs.
	Expenditure incurred at clubs being cost for club services and facilities used.										Amount in Rs.
	Particulars										Amount in Rs.
	Expenditure by way of penalty or fine for violation of any law for the time being force										Amount in Rs.
	Particulars										Amount in Rs.
	Expenditure by way of any other penalty or fine not covered above										Amount in Rs.
	Particulars										Amount in Rs.
	Expenditure incurred for any purpose which is an offence or which is prohibited by law										Amount in Rs.
	Particulars										Amount in Rs.
(b)	Amounts inadmissible under section 40(a):-										
	(i) as payment to non-resident referred to in sub-clause (i)										
	(A) Details of payment on which tax is not deducted:										
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted
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(ii) as payment referred to in sub-clause (ia)

(A) Details of payment on which tax is not deducted:										
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	

(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
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(iii) as payment referred to in sub-clause (ib)

(A) Details of payment on which levy is not deducted:										
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	

(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
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(iv) fringe benefit tax under sub-clause (ic)

(v) wealth tax under sub-clause (ia)

(vi) royalty, license fee, service fee etc. under sub-clause (iib).

(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).

	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode
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(viii) payment to PF /other fund etc. under sub-clause (iv)

(ix) tax paid by employer for perquisites under sub-clause (v)

(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks
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(d) Disallowance/deemed income under section 40A(3):

(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:										Yes
Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available						

(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)

Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available						
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(e) Provision for payment of gratuity not allowable under section 40A(7)

(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)

(g) Particulars of any liability of a contingent nature

Nature Of Liability	Amount in Rs.
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(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income

Nature Of Liability				Amount in Rs.			
(i) Amount inadmissible under the proviso to section 36(1)(iii)							
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006				0		
23 Particulars of any payment made to persons specified under section 40A(2)(b).							
	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)		
24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.							
	Section	Description	Amount				
Nil							
25 Any amount of profit chargeable to tax under section 41 and computation thereof.							
	Name of Person	Amount of income	Section	Description of Transaction	Computation if any		
Nil							
26 (i)*	In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-						
26 (i)A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-						
26 (i)(A)(a)	Paid during the previous year						
	Section	Nature of liability			Amount		
Nil							
26 (i)(A)(b)	Not paid during the previous year						
	Section	Nature of liability			Amount		
Nil							
26 (i)B	was incurred in the previous year and was						
26 (i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)						
	Section	Nature of liability			Amount		
Nil							
26 (i)(B)(b)	not paid on or before the aforesaid date						
	Section	Nature of liability			Amount		
Nil							
(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)							
27 a	Amount of Central Value Added Tax Credits/ Input Tax Credit (ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit (ITC) in accounts				No		
	CENVAT/ITC	Amount	Treatment in Profit and Loss/Accounts				
	Opening Balance						
	Credit Availed						
	Credit Utilized						
	Closing/Outstanding Balance						
27 b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-						
	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)			
Nil							
28 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia)							
	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
Nil							
29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same							
	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares		
Nil							
A(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (ix) of sub-section (2) of section 56? (b) If yes, please furnish the following details:						No

	Sl No.	Nature of Income							Amount				
	Nil												
B(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub-section (2) of section 56? (Yes/No) (b) If yes, please furnish the following details:												No
	Sl No.	Nature of Income							Amount				
	Nil												
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)												No
	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment	
	Nil												
A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.												No
	(b) If yes, please furnish the following details												
	Sl No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess of money available with the enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money						
	Nil												
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B.												No
	(b) If yes, please furnish the following details												
	Sl No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.	Details of interest expenditure carried forward as per sub-section (4) of section 94B:	Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)			
	Nil												
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is kept in abeyance till 31st March, 2020).												
	(b) If yes, please furnish the following details												
	Sl No.	Nature of the impermissible avoidance arrangement							Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement				
	Nil												
31 a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-												
	S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted during the previous year	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.				
	Nil												

31	b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-						
		S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
		Nil						
(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)								
31	b(a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate 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, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account						
		S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction receipt	Amount of receipt	Date Of receipt
		Nil						
31	b(b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate 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, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-						
		S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt		
		Nil						
31	b(c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year						
		S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction Payment	Amount of Payment	Date Of Payment
		Nil						
31	b(d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year						
		S.No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment		
		Nil						
(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)								
31	c	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year :-						
		S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the	Amount of the amount repayment outstanding in the account at any time during	Whether the repayment was made by cheque or bank	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or

					assessee) of the payee	the previous year	draft or use of electronic clearing system through a bank account.	an account payee bank draft.				
		Nil										
31	d	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—										
		S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year						
		Nil										
31	e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—										
		S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year						
		Nil										
Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)												
32	a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available										
		S.No	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks				
		Nil										
32	b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.							Not Applicable			
32	c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.							No			
		If yes, please furnish the details below										
32	d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year							No			
		If yes, please furnish details of the same										
32	e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73										
		If yes, please furnish the details of speculation loss if any incurred during the previous year										
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)							No				
		S.No	Section	Amount								
		Nil										
34	a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish							No			
		S.No	Tax deduction and collection Account	Section	Nature of payment	Total amount of payment or receipt of the	Total amount on which tax was required	Total amount on which tax was deducted	Amount of tax deducted or	Total amount on which tax was deducted	Amount of tax deducted or	Amount of tax deducted or collected

		Number (TAN)			nature specified in column (3)	to be deducted or collected out of (4)	or collected at specified rate out of (5)	collected out of (6)	or collected at less than specified rate out of (7)	collected on (8)	not deposited to the credit of the Central Government out of (6) and (8)	
Nil												
34	b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:									No	
		S.No	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 details/transactions which are required to be reported.	If not, please furnish list of details/transactions which are not reported.				
Nil												
34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish									Not Applicable	
		S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment						
Nil												
35	a	In the case of a trading concern, give quantitative details of principal items of goods traded										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any			
Nil												
35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35	bA	Raw materials :										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage/excess, if any
Nil												
35	bB	Finished products :										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
Nil												
35	bC	By products :										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
Nil												
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-											
		S.No	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A) (i)	(c) Amount of reduction as referred to in section 115-O(1A) (ii)	(d) Total tax paid thereon	(e) Total tax paid thereon Amount		Dates of payment			
Nil												

A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2. If yes, please furnish the following details:-					No
	SI No.	Amount received (in Rs.)			Date of receipt	
	Nil					
37	Whether any cost audit was carried out					Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor					
38	Whether any audit was conducted under the Central Excise Act, 1944					Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor					
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor					Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor					
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:					
SI No.	Particulars	Previous Year		Preceding previous Year		
a	Total turnover of the assessee	64858565		63998453		
b	Gross profit / Turnover	64858565	%	63998453	%	
c	Net profit / Turnover	64858565	%	1264056	63998453	1.98%
d	Stock-in-Trade / Turnover	64858565	%		63998453	%
e	Material consumed/ Finished goods produced		%			%
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)						
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings					
	Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/ refund received	Amount	Remarks
	Nil					
42	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If yes, please furnish					No
	SI No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported.
	Nil					
43	(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286					No
	SI No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report	
	Nil					
A(c)	If Not due, please enter expected date of furnishing the report					
44	Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2020)					
	SI No.	Total amount of Expenditure	Expenditure in respect of entities registered under GST			Expenditure relating to entities

incurred during the year	Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	not registered under GST
Nil					



For **DINESH REDDY & Co.,**
CHARTERED ACCOUNTANTS
 FRN : 0184265
 CA DINESH NAVURU - Partner
 M.No. 239379

Place **NELLORE**
 Date **02/12/2019**

Name
 Membership Number
 FRN (Firm Registration Number)
 Address

Navuru Dinesh
239379
0184265
24-2-1422, Old Military Colony,
Dargamitta, Nellore, A.P., 524004.

Form Filing Details

Revision/Original Original

Addition Details (From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Building @ 10%								
Total of Building @ 10%								0
Furnitures & Fittings @ 10%								
Total of Furnitures & Fittings @ 10%								0
Plant & Machinery @ 15%								
Total of Plant & Machinery @ 15%								0
Plant & Machinery @ 40%								
Total of Plant & Machinery @ 40%								0

Deduction Details (From Point No. 18)

Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Building @ 10%			0
Total of Building @ 10%			0
Furnitures & Fittings @ 10%			0
Total of Furnitures & Fittings @ 10%			0
Plant & Machinery @ 15%			0
Total of Plant & Machinery @ 15%			0
Plant & Machinery @ 40%			0
Total of Plant & Machinery @ 40%			0

This form has been digitally signed by **NAVURU DINESH** having PAN **APMPN9421K** from IP Address **117.204.54.78** on **2019-12-02 22:34:54.0**.
 Dsc Sl No and issuer **17377698CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN**

M/S SIDDARTHA EDUCATIONAL ACADEMY
19-8-150, BAIRAGIPATTEDA, TIRUPATHI
PAN NO. AASFS0263M, D.O.F 07-10-1991
Profit & Loss A/c 1-Apr-2018 to 31-Mar-2019

Particulars		Amount	Particulars		Amount
Indirect Expenses			Indirect Incomes		
		7,68,46,336			6,49,79,370
To Bank Interest	20,34,628		College Fee Collections	6,48,58,565	
To Affiliation & Inspection Fee	32,54,677		Interest From Andhra Bank	12,317	
To Inspection Charges	5,900		Interest From Bank of Baroda	49,728	
To Rates & Taxes	4,07,574		Interest From State Bank of India	58,760	
To Bank Charges	1,62,432				
To College Maintenance	6,57,349				
To Subscriptions	35,000				
To Electrical Charges	17,77,423				
To Examination Fees	57,36,216				
To Interest on Bus Loan	53,814				
To Internet Charges	45,771				
To Seminars & College Functions	10,000				
To Printing & Stationary	93,319				
To Refund of Excess Fee Return to Stude	4,93,000				
To Repairs & Maintenance	7,99,209				
To Salaries	5,66,20,565				
To Telephone Charges	52,257				
To Training Programme	1,00,000				
To Vehicle Maintenance	45,07,202				
Depreciation					
		72,97,101			
On Buildings @ 10%	55,36,285				
On Computers & Books @ 40%	1,80,361				
On Furniture & Electricals @ 10%	8,01,379				
On Plant & Machinery, Cars @ 15%	7,79,076				
			By Net Loss		1,91,64,067
Total		84143437	Total		8,41,43,437

For **DINESH REDDY & CO.**
CHARTERED ACCOUNTANTS
 FRN : 0184265
 M. No: 239379
 Nellore
 CA DINESH NAVURU - Partner
 M.No. 239379

M/S SIDDARTHA EDUCATIONAL ACADEMY
19-8-150, BAIRAGIPATTEDA, TIRUPATHI
PAN NO. AASFS0263M, D.O.F 07-10-1991

BALANCE SHEET AS AT 31-03-2019

LIABILITIES		Amount	ASSETS		Amount
Capital	7,02,90,023	5,11,25,956	Fixed Assets		6,36,84,300
Net Loss from Operations	(1,91,64,067)		Adhar Biometric Machine	40,000	
			Building	4,98,26,564	
			Car	11,72,542	
			Computer Softwares & Liabrary	7,71,351	
			Electrical Fittings	1,28,159	
			Furnitures & Fixtures	72,12,414	
			Plant, Machinery & Vehicles	44,14,764	
			Software Licence	38,507	
			Web Cameras	50,000	
			Website Development	30,000	
Secured Loans		2,85,88,057	Current Assets		2,49,41,112
Bank of Baroda 6/1386	78,00,000		Deposits	1,64,706	
Bank of Baroda 6/1738	3,95,841		Sundry Debtors	34,23,500	
Bank of Baroda Term Loan 6/2266	9,62,100		Cash in Hand	6,37,176	
Bank OD A/c	1,94,30,116		Bank Accounts	30,76,259	
			Advance Income Tax	2,80,000	
Current Liabilities & Provisions		89,11,400	Fees Reimbursement by Govt	1,72,41,724	
Sundry Creditors	89,11,400		Interest Accrued	1,09,438	
			TDS Receivable	8,309	
Total		8,86,25,412	Total		8,86,25,412

For DINESH REDDY & CO.
 CHARTERED ACCOUNTANTS
 FRN : 018426S
X. Dinesh
 CA DINESH NAVURU - Partner
 M.No. 239379



**M/S SIDDARTHA EDUCATIONAL ACADEMY
19-8-150, BAIRAGIPATTEDA, TIRUPATHI**

CAPITAL A/C FOR THE PERIOD ENDED 31-03-2019

Date	Particulars	DR	CR
01-04-2017	By Opening Balance		7,14,80,107.00
31-03-2018	To Drawings	11,90,084.00	
	BY Net Loss	1,91,64,067.00	
		<u>2,03,54,151.00</u>	<u>7,14,80,107.00</u>
	By Closing Capital		5,11,25,956.00



M/S SIDDARTHA EDUCATIONAL ACADEMY
19-8-150, BAIRAGIPATTEDA, TIRUPATHI

Fixed Assets

Particulars	Opening Balance	DR	CR	Closing Balance
Adhar Biometric Machine	40,000.00 Dr			40,000.00
Building	5,53,62,848.40 Dr		55,36,284.84	4,98,26,563.56
Car		11,72,542.00		11,72,542.00
Computer Softwares & Liabrary	4,50,902.60 Dr	5,00,809.00	1,80,361.00	7,71,350.60
Electrical Fittings	1,28,159.00 Dr			1,28,159.00
Furnitures & Fixtures	80,13,793.40 Dr		8,01,379.34	72,12,414.06
Plant, Machinery & Vehicles	51,93,840.35 Dr		7,79,076.50	44,14,763.85
Software Licence	38,507.00 Dr			38,507.00
Web Cameras	50,000.00 Dr			50,000.00
Website Development	30,000.00 Dr			30,000.00
Grand Total	6,93,08,050.75	16,73,351.00	72,97,101.68	63684300.07



M/S SIDDARTHA EDUCATIONAL ACADEMY
19-8-150, BAIRAGIPATTEDA, TIRUPATHI

Sundry Creditors

Particulars	DR	CR
G. Keerthi		9,43,000.00
N. Gopal Reddy		4,00,000.00
N. Srujana		3,00,000.00
N. Vijaya		3,00,000.00
Reliance Commercial Finance		13,90,695.00
Tata Motors		1,00,479.00
UNI Ads Ltd		1,35,020.00
Y. Anand Reddy		4,64,160.00
Y. Kondareddy		37,43,046.00
Y. Lavanya		11,35,000.00
Grand Total		89,11,400.00



M/S SIDDARTHA EDUCATIONAL ACADEMY
19-8-150, BAIRAGIPATTEDA, TIRUPATHI

Current Assets

Particulars		Dr
Sundry Debtors		
Shree Anika Infra	5,65,500.00	
S. Radha Lakshmi	17,25,000.00	
Y. Vijaya Reddy	11,33,000.00	34,23,500.00
Cash in Hand		6,37,176.00
Bank Accounts		
Bank Of Baroda 1/1678		4,81,521.35
Bank Of Baroda 1/2954		17,379.00
Bank Of Baroda 1/7920		6,176.85
Bank Of Baroda 2/272		14,016.54
Bank Of Baroda 2/273		14,740.15
Bank Of Baroda 2/446		12,055.50
Bank Of Baroda 2/473		25,11,285.38
State Bank Of India -45454		9,094.85
State Bank Of India -41977		9,989.00
Advance Tax Paid		2,80,000.00
Deposits O.B		1,64,706.00
Fees Re-Embursement by Govt		1,72,41,724.34
Interest Accured		1,09,438.00
T.D.S		8,309.00
Grand Total		2,49,41,111.96

