


INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year
[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]				2024-25
(Please see Rule 12 of the Income-tax Rules, 1962)				
PAN	AAGAT7684L			
Name	THE RISING GURUKUL			
Address	VILLAGE BHUD, RAIPUR MORNI ROAD, BHUD, BHUD , DISTRICT PANCHKULA , 12-Haryana, 91-INDIA, 134203			
Status	AOP/BOI	Form Number	ITR-5	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	536519821290924	
Taxable Income and Tax Details	Current Year business loss, if any	1	0	
	Total Income	2	7,95,300	
	Book Profit under MAT, where applicable	3	0	
	Adjusted Total Income under AMT, where applicable	4	0	
	Net tax payable	5	35,911	
	Interest and Fee Payable	6	3,962	
	Total tax, interest and Fee payable	7	39,873	
	Taxes Paid	8	39,870	
	(+) 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 <u>PRADEEP KHIRBAT</u> in the capacity of <u>Authorised Signatory</u> having PAN <u>BTGPK8053F</u> from IP address <u>49.43.101.75</u> on <u>29-Sep-2024 13:40:24</u> DSC SI.No & Issuer <u>4140059</u> & <u>4795737464625CN=Verasys Sub CA 2022,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN</u>				
System Generated Barcode/QR Code	 AAGAT7684L055365198212909248b9ac73c09fc7c995ae5b293fc86b523d0f76110			
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU				

CODE NO. : 993
NAME OF ASSESSEE : THE RISING GURUKUL
PAN : AAGAT7684L
OFFICE ADDRESS : VILLAGE BHUD, RAIPUR MORN ROAD, BHUD, BHUD, DISTRICT PANCHKULA, HARYANA-134203
STATUS : AOP
SUB-STATUS : SOCIETY REGISTERED UNDER SOCIETIES REGISTRATION ACT-1860 OR ANY LAW CORRESPONDING TO THAT STATE
WARD NO : 1
D.O.I. : 09/09/2017
EMAIL ADDRESS : therisinggurukul@gmail.com
NATURE OF BUSINESS : EDUCATIONAL SERVICES
STOCK VALUATION METHOD : COST OR MARKET WHICHEVER IS LESS
METHOD OF ACCOUNTING : MERCENTILE
NAME OF BANK : HDFC BANK
MICR CODE : 160240085
IFSC CODE : HDFC0009209
ADDRESS : PANCHKULA
ACCOUNT NO. : 50100236930142
OPTED FOR TAXATION U/S 115BAC : YES
RETURN : ITR-5 : ORIGINAL (FILING DATE : 29/09/2024 & NO. : 536519821290924)

COMPUTATION OF TOTAL INCOME

PROFITS AND GAINS FROM BUSINESS AND PROFESSION

769461

THE RISING GURUKUL

PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT
 ADD : DEPRECIATION DISALLOWED

795304
 942513
 1737817

LESS :

INTERST INCOME
 ALLOWED DEPRECIATION

25843
 942513
 -968356
 769461

INCOME FROM OTHER SOURCES

FD INTEREST FROM HDFC BANK LIMITED
 TOTAL

25843
 25843

25843

GROSS TOTAL INCOME

TOTAL INCOME

TOTAL INCOME ROUNDED OFF U/S 288A

795304
 795304
 795300

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. 300000
 TAX ON RS. 300000 (600000-300000) @ 5%
 TAX ON RS. 195300 (795300-600000) @ 10%
TAX ON RS. 795300

NIL
 15000
 19530
 34530
 34530
 1381
 35911

ADD: HEALTH AND EDUCATION CESS @ 4%

ADD INTEREST PAYABLE

INTEREST U/S 234B
 INTEREST U/S 234C

2154
 1808
 3962

TAX PAYABLE ROUNDED OFF U/S 288B

LESS SELF ASSESSMENT TAX U/S 140A

HDFC BANK LTD., GOREGAON (WEST) BRANCH - 0510002 -
 06973 - 29/09/2024

39870
 39870

TAX PAYABLE

NIL

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. I have examined the Balance Sheet as on 31-MAR-2024, and the Profit and Loss Account for the period beginning from 1-APR-2023 to ending on 31-MAR-2024, attached herewith, of
THE RISING GURUKUL
VILLAGE BHUD, RAIPUR RANI, MORN ROAD, PANCHKULA
PAN **AAGAT7684L**
2. I 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 VILLAGE BHUD, RAIPUR RANI, MORN ROAD, PANCHKULA and Nil Branches
3. (a) I report the following observations/comments/discrepancies/inconsistencies; if any

(b) Subject to above -

- (A) I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.
 - (B) In my opinion, proper books of account have been kept by the head office so far as appears from my examination of the books.
 - (C) In my opinion and to the best of my information and according to the explanations given to me, 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 31-MAR-2024; 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 my opinion and to the best of my information and according to explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
1	Others	The accompanying financial statements and Form No. 3CD is the responsibility of the management. The Management is responsible for the preparation of these statements that give a true and fair view of the Financial Position and Financial Performance of their concern in accordance with Accounting Standards applicable to them and in accordance with the accounting principles generally accepted in India.
2	Others	Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
3	Others	Since in the case of nature of business as carried on by the assessee, there are numerous items running in thousands, it is not possible to furnish quantitative details.
4	Others	Yield/percentage of wastage is not ascertainable.
5	Others	Statutory Dues are taken as correct as entered in books of accounts
6	Others	In the absence of clear information, it is not possible for us to verify that personal expenses have been debited to Profit and Loss Account or not. However, it has been intimated to us that no expenses have been debited in the Profit and Loss Account.

7	Others	Clause 21(d) it is not possible for the auditors to verify whether payments in excess of Rs 10,000 have been made otherwise than by account payee cheque or account payee bank draft so It is not possible to verify whether compliance had been done under section 40a.
8	Others	That in the absence of necessary information/evidence provided by the assessee, we are unable to comment as to whether the amount received/paid by the assessee in respect of transactions covered u/s 269ST of the Income Tax Act, 1961 were as per the specified modes.
9	Others	We have verified the compliance with the provisions of Chapter XVII-B regarding deduction of tax at source and regarding the payment thereof to the credit of the Central Government in accordance with the Auditing Standards generally accepted in India which include test checks and the concept of materiality. Such audit procedures did not reveal any significant non-compliance with the provisions of Chapter XVII-B.
10	Others	It is not possible to determine break-up of total expenditure of entities registered or not registered under the GST, as necessary information is not maintained by the assessee in its books of accounts as per clause 44 of form 3cd.

For SONIA CHAWLA & ASSOCIATES
Chartered Accountant
(Firm Regn No.: 041768N)



(SONIA CHAWLA)
Proprietor
Membership No: 575360

Place :ZIRAKPUR
Date : 27/09/2024
UDIN : 24575360BKYEYM4460



FORM NO. 3CD

[See rule 6G(2)]

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

01	Name of the assessee	THE RISING GURUKUL			
02	Address	VILLAGE BHUD, RAIPUR RANI, MORNI ROAD, PANCHKULA			
03	Permanent Account Number (PAN)	AAGAT7684L			
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	No			
	Name of Act	State	Other	Registration No.	Description (optional)
05	Status	AOP/BOI			
06	Previous year	from 1-APR-2023 to 31-MAR-2024			
07	Assessment year	2024-25			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD/115BAE ?	Yes (section : 115BAC)			

Part B

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name		Profit sharing ratio (%)	
			Pradeep Khirbat		50.00	
			Mulkh Raj Singla		50.00	
	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			
		Name of Partner/Member	Date of change	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	Primary education		17001	
	b)	If there is any change in the nature of business or profession, the particulars of such change.	No			
		Business	Sector	Sub Sector	Code	Remarks if any:
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	No			
	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.)	Village Bhud, Raipur Rani, Morni Road, Bhud, District Panchkula, HARYANA, 134205, INDIA		Bank book, Cash book, Journal, Ledger (Manual)	
	c)	List of books of account and nature of relevant documents 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, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)				No
	Section	Amount	Remarks if any:		
13	a) Method of accounting employed in the previous year				Mercantile system
	b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.				No
	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.)	Remarks if any:	
	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
	e) If answer to (d) above is in the affirmative, give details of such adjustments				
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)	Remarks if any:
	f) Disclosure as per ICDS				
	ICDS		Disclosure		
	ICDS I - Accounting Policies		The fundamental accounting assumption of Going Concern, Consistency and Accrual are followed.		
	ICDS II - Valuation of Inventories		The accounting policies adopted in measuring inventories including the total carrying amount of inventories is valued at cost price or NRV whichever is less.		
	ICDS V - Tangible Fixed Assets		i) Fixed Assets are stated at historical cost less accumulated depreciation. ii) Cost of fixed assets comprises its purchase price and any attributable expenditure (both direct and indirect) for bringing an asset to its working condition for its intended use.		
	ICDS IV - Revenue Recognition		Sales including services are taken as revenue at the time of supply of goods and services, other income are taken on accrual basis.		
14	a) Method of valuation of closing stock employed in the previous year.				:- Cost or NRV Whichever is lower
	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.)	Remarks if any:	
15	Give the following particulars of the capital asset converted into stock-in-trade:-				NA
	Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:
16	Amounts not credited to the profit and loss account, being, -				
	a) the items falling within the scope of section 28;				Nil
	Description	Amount	Remarks if any:		
	b) the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;				Nil
	Description	Amount	Remarks if any:		
	c) escalation claims accepted during the previous year;				Nil
	Description	Amount	Remarks if any:		
	d) any other item of income;				Nil
	Description	Amount	Remarks if any:		
	e) capital receipt, if any.				Nil

No		Description				Amount		Remarks if any:							
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:						No							
Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)?			
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 following form :-						As Per Annexure "A"							
a)		Description of asset/block of assets.													
b)		Rate of depreciation.													
c)		Actual cost or written down value, as the case may be.													
ca)		Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)													
cb)		Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession													
cc)		Adjusted written down value													
d)		Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-													
		i) Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.													
		ii) change in rate of exchange of currency, and													
		iii) Subsidy or grant or reimbursement, by whatever name called.													
e)		Depreciation allowable.													
f)		Written down value at the end of the year.													
19		Amounts admissible under sections													
Section		Others		Amount debited to P&L		Amount admissible as per the provisions of the Income-tax Act, 1961		Remarks if any:							
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)]						Nil							
		Description				Amount		Remarks if any:							
b)		Details of contributions received from employees for various funds as referred to in section 36(1)(va):													
Name of fund		Month		Amount		Actual Date		Due Date		The actual amount paid		Delay days		Disallowable amount	
EMPLOYEES STATE INSURANCE		April, 2023		1594		15/05/2023		15/05/2023		8475					
EMPLOYEES STATE INSURANCE		May, 2023		1587		11/06/2023		15/06/2023		8434					
EMPLOYEES STATE INSURANCE		June, 2023		481		15/07/2023		15/07/2023		2561					
EMPLOYEES STATE INSURANCE		July, 2023		2221		15/08/2023		15/08/2023		11809					
EMPLOYEES STATE INSURANCE		August, 2023		2177		15/09/2023		15/09/2023		11574					
EMPLOYEES STATE INSURANCE		September, 2023		2286		13/10/2023		15/10/2023		12159					
EMPLOYEES STATE INSURANCE		October, 2023		2381		17/11/2023		15/11/2023		12665		2		2381	

EMPLOYEES STATE INSURANCE	November, 2023	2335	15/12/2023	15/12/2023	12416		
EMPLOYEES STATE INSURANCE	December, 2023	2346	01/01/2024	15/01/2024	12480		
EMPLOYEES STATE INSURANCE	January, 2024	2346	16/02/2024	15/02/2024	12474	1	2346
EMPLOYEES STATE INSURANCE	February, 2024	2587	05/03/2024	15/03/2024	13758		
EMPLOYEES STATE INSURANCE	March, 2024	2528	20/04/2024	15/04/2024	13444	5	2528
PROVIDENT FUND	April, 2023	22224	03/05/2023	15/05/2023	46538		
PROVIDENT FUND	May, 2023	22100	11/06/2023	15/06/2023	46278		
PROVIDENT FUND	June, 2023	4500	15/07/2023	15/07/2023	9806		
PROVIDENT FUND	July, 2023	14880	15/08/2023	15/08/2023	31235		
PROVIDENT FUND	August, 2023	15261	15/09/2023	15/09/2023	32029		
PROVIDENT FUND	September, 2023	14314	15/10/2023	15/10/2023	30057		
PROVIDENT FUND	October, 2023	15280	16/11/2023	15/11/2023	37443	1	15280
PROVIDENT FUND	November, 2023	18168	15/12/2023	15/12/2023	37851		
PROVIDENT FUND	December, 2023	18085	01/01/2024	15/01/2024	37678		
PROVIDENT FUND	January, 2024	17904	16/02/2024	15/02/2024	37300	1	17904
PROVIDENT FUND	February, 2024	16443	14/03/2024	15/03/2024	34257		
PROVIDENT FUND	March, 2024	15863	20/04/2024	15/04/2024	33049	5	15863

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

1	expenditure of capital nature;	Nil		
	Particulars	Amount in Rs.	Remarks if any:	
2	expenditure of personal nature;	Nil		
	Particulars	Amount in Rs.	Remarks if any:	
3	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	Nil		
	Particulars	Amount in Rs.	Remarks if any:	
4	Expenditure incurred at clubs being entrance fees and subscriptions	Nil		
	Particulars	Amount in Rs.	Remarks if any:	
5	Expenditure incurred at clubs being cost for club services and facilities used.	Nil		
	Particulars	Amount in Rs.	Remarks if any:	
6	Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)	Nil		
	Particulars	Amount in Rs.	Remarks if any:	
7	Expenditure by way of any other penalty or fine not covered above	Nil		
	Particulars	Amount in Rs.	Remarks if any:	
8	Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India	Nil		
	Particulars	Amount in Rs.	Remarks if any:	



9	Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person	Nil	
	Particulars	Amount in Rs.	Remarks if any:

b) Amounts inadmissible under section 40(a):-

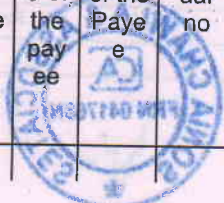
i	as payment to non-resident referred to in sub-clause (i)															
A	Details of payment on which tax is not deducted:						Nil									
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:	
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)						Nil									
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:

ii as payment to resident referred to in sub-clause (ia)

A Details of payment on which tax is not deducted:															Nil	
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:		
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.																
Nil																
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:

iii as payment referred to in sub-clause (ib)

A Details of payment on which levy is not deducted:															Nil									
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:										
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.															Nil									
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:								



25	Any amount of profit chargeable to tax under section 41 and computation thereof.				Nil				
	Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:			
26	i In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-								
	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								
	a) paid during the previous year;				Nil				
	Nature of Liability		Amount	Remarks if any:		Section			
	b) not paid during the previous year;				Nil				
	Nature of Liability		Amount	Remarks if any:		Section			
	B was incurred in the previous year and was								
	a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);								
	Nature of Liability		Amount	Remarks if any:		Section			
	TDS Payable		3450			Sec 43B(a) -tax , duty,cess,fee etc			
	ESI/PF Payable		122243			Sec 43B(a) -tax , duty,cess,fee etc			
	b) not paid on or before the aforesaid date.				Nil				
	Nature of Liability		Amount	Remarks if any:		Section			
	ii State whether sales tax,goods & service Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.				No				
27	a) Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.				No				
	b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.				Nil				
	Type	Particulars	Amount	Prior period to which it relates(Year in yyyy-yy format)		Remarks if any:			
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)(viiia), if yes, please furnish the details of the same.				NA				
	Name of the person from which shares received	PAN of the person	Aadhaar no	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	Remarks if any:
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.				NA				
	Name of the person from whom consideration received for issue of shares	PAN of the person	Aadhaar no	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:		
29	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				No				
	Nature of Income		Amount	Remarks if any:					
29	B 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				No				
	Nature of Income		Amount	Remarks if any:					
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				



30	Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment

30 A Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year? **No**

Clause under which of Sub section(1) of 92CE primary adjustments is made	Amount in Rs of primary adjustment	Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE	Whether the Excess money has been repatriated within the prescribed time	Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected Date	Remarks if any:

30 B 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**

Amount(in Rs) of interest or 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 of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward as per sub section (4) of section 94-B	Remarks if any:

30 C 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, 2022) **No**

Nature of the impermissible avoidance arrangement	Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement	Remarks if any:

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 **Nil**

Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Aadhaar no	Amount of loan or deposit taken or accepted	Whether the loan/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.

b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-				Nil			
	Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received	Aadhaar no	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	
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				Nil			
	Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt	
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 single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year				Nil			
	Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of receipt			
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 transaction 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				Nil			
	Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment	
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 single transaction or in respect of transaction relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year				Nil			
	Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Amount of payment			
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:				Nil			
	Name of the payee	Address of the payee	PAN of the payee	Aadhaar no	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft



Tax deduction and collection Account Number (TAN)	Section	Nature of payment	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 (5)	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 of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	2	3	4	5	6	7	8	9	10
RTKT05981D	194C	Payments to contractors	3540000	3540000	3540000	35400			
b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details					Yes				
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	If not, please furnish list of details/transactions which are not reported				
RTKT05981D	26Q	30-Sep-2023	14-Sep-2023	Yes					
RTKT05981D	26Q	31-Oct-2023	21-Oct-2023	Yes					
RTKT05981D	26Q	31-Jan-2024	20-Jan-2024	Yes					
RTKT05981D	26Q	31-May-2024	14-May-2024	Yes					
c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:					No				
Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.	Remarks if any:					
35	a) In the case of a trading concern, give quantitative details of principal items of goods traded :								
	Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any		
	NA								
	b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :								
	A Raw Materials :								
	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.
	NA								
	B Finished products :								
	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.	
	NA								
	C By products :								
	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.	
	NA								
36	A Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2				No				
	Amount Received(in Rs)	Date of receipt			Remarks if any:				
37	Whether any cost audit was carried out, 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.				NA				
38	Whether any audit was conducted under the Central Excise Act, 1944, 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.				NA				



39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, 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	NA
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40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:						
	Particulars	Previous Year		%	Preceding previous Year		%
	Total turnover of the assessee		11803476			8502627	
	Gross profit/turnover	795304	11803476	6.74	548404	8502627	6.45
	Net profit/turnover	795304	11803476	6.74	548404	8502627	6.45
	Stock-in-trade/turnover	0	11803476	0		8502627	
	Material consumed/finished goods produced	0	0	0			

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.					Nil		
	Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund issued)	Date of demand raised/refund issued	Amount	Remarks

42	a	Whether the assessee is required to furnish statement in Form No.61 or Form 61A or Form No 61B				No		
		Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/transactions which are required to be reported	if not, please furnish the list of details/transactions on which are not reported	Remarks if any:

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			
		Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:
44		Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2022)			No		

For SONIA CHAWLA & ASSOCIATES
Chartered Accountant
(Firm Regn No.: 041768N)



(SONIA CHAWLA)
Proprietor

Place :ZIRAKPUR

Date : 27/09/2024
UDIN : 24575360BKYEYM4460



Membership No: 575360

Handwritten signature



Sl. No.	Particulars	Debit	Credit	Balance	Remarks
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FORWARDED TO THE MEMBER
"A" CATEGORY

THE RISING GURUKUL
Annexure "A"

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

Description of asset/block of assets.	Rate of depreciation (in Percentage).	Actual cost or written down values, as the case may be.	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use;				Adjustments on account of				Depreciation allowable	Written down value at the end of the year
			A-Additions ; D-Deduction ;	Date of additions/Deductions	Particulars	Amount	In Case of addition date put to use. In case of deduction NA	Central value added Tax credit allowed under the Central Excise Rules,1994 in respect of assets acquired on or after 1st March,1944.	Change in the rate of exchange of currency, and	Subsidy or grant or reimbursement, by whatever name called.		
Building 10% furnitures and fittings 10%	10%	24,69,969	A	31-Jul-2023	Building	29,99,426	31-Jul-2023	0	0	0	5,51,193	50,03,257
	10%	3,24,605	A	29-Jan-2024	Building	85,055	29-Jan-2024					
			A	31-Mar-2024	Fans	55,320	31-Mar-2024	0	0	0	38,201	4,01,196
			A	31-Mar-2024	Furniture & Fixture	59,472	31-Mar-2024					
Plant and machinery 15%	15%	7,02,050						0	0	0	1,05,308	5,96,742
Plant and machinery 40%	40%	4,08,031	A	31-Jul-2023	Computer/Camera	61,000	31-Jul-2023	0	0	0	2,47,812	5,22,219
			A	8-Mar-2024	Computer/Camera	3,01,000	8-Mar-2024					
Total		39,04,655									9,42,514	65,23,414



THE RISING GURUKUL SCHOOL
Vill. Bhud, Raipur Rani, Morni Road Panchkula, Haryana - 134205
PAN: AAGAT7684L

Profit & Loss A/c as on 31/03/24

Particulars		Amount	Particulars		Amount
Indirect Exp:-		11008172.00	Receipts:-		11803476.00
To Accounting Charges	30000.00		By Fee Received	11777633.00	
To Affiliation fee to CBSE	133600.00		By Interest	25843.00	
To Audit fee	15000.00				
To Bank Charges	233.00				
To Charity & donations	1100.00				
To Consumable Stores	19025.00				
To Car Hire	540000.00				
To Depreciation	942511.00				
To Electricity Charges	108776.00				
To Employer's Cont to PF	218499.00				
To Employer's Cont to ESI	107380.00				
To Genset Expenses	184309.00				
To I Card /Photographs	8524.00				
To Lease Rent	220000.00				
To Misc Expenses	58901.00				
To Office Expenses	104979.00				
To Playgound Maint/Gardening	143900.00				
To Uniform Expenes	246830.00				
To Printing & Stationery	59935.00				
To Repair & Maint.	296334.00				
To Salary Staff (Teachers)	4357651.00				
To Sport Expenses	36798.00				
To Staff Welfare/Festival	90450.00				
To Telephone Expenses	22786.00				
To Transport Expenses	3000000.00				
To Travelling Expenses	60651.00				
Net Profit/Loss :-		795304.00			
To Net Profit	795304.00				
		11803476.00			11803476.00

For THE RISING GURUKUL SCHOOL

Auditor's Report : As per our separate report of even date attached

(President)

UDIN: 24575360BKYEYM4460
PLACE : Zirakpur
DATE : 28/09/2024

For Sonia Chawla & Associates

(CA Sonia Chawla)
M.NO. 575360
FRN: 0417668N



THE RISING GURUKUL SCHOOL

Vill. Bhud, Raipur Rani, Morni Road Panchkula, Haryana - 134205

PAN: AAGAT7684L

Balance Sheet as on 31/03/2024

Particulars		Amount	Particulars		Amount
Capital A/c:-		2299288.00	Assets:-		
Opening Balance	1529594.00		Fixed Assets		7278415.00
Add: Net Profit	795304.00		As per Annexure - A	7278415.00	
Less: Withdrawl/Self Ass.Tax	25610.00				
Fund :-		100000.00	Loan & Advances:-		390973.00
Corpus Fund	100000.00		ABC Enterprises Zirakpur	112073.00	
			Sh Dilbar Singh	9800.00	
Loan and Liabilites :-		6515685.00	Sh Satwant Singh	200000.00	
Sh. Pradeep Khirbat	6515685.00		The Komputers	69100.00	
Current Liabilites :-		556851.00	Investment/Security:-		380000.00
Audit Fees Payable	15000.00		FD- Education Deptt.	380000.00	
TDS Payable	3450.00				
ESI/PF Payable	122243.00		Current Assets:-		1422436.00
Lease Rent Payable	20000.00		Affiliation Fee Recoverable	186000.00	
Salary Payable	396158.00		Accured Int.(23-24)	67088.00	
			Bank (HDFC)	1141095.00	
			Cash in Hand	28253.00	
		9471824.00			9471824.00

For THE RISING GURUKUL SCHOOL

Auditor's Report : As per our separate report of even date attached

(President)

For Sonia Chawla & Associates

UDIN: 24575360BKYEM4460

(CA Sonia Chawla)

PLACE : Zirakpur

M.NO. 575360

DATE : 28/09/2024

FRN: 0417668N



THE RISING GURUKUL SCHOOL

Vill. Bhud, Raipur Rani, Morni Road Panchkula, Haryana - 134205

PAN: AAGAT7684L

Depreciation Chart as on 31/03/2024

Sr. No.	Particulars / Name of Assets	Rate of Dep.	Opening 01.04.2023	Add. before 03.10.2023	Add. After 03.10.2023	Total in (Rs.)	Dep. For the year	Closing 31.03.2024
1	Air Conditioner	15%	235208.00	0.00	0.00	235208.00	35281.00	199927.00
2	Books	40%	237749.00	0.00	0.00	237749.00	95100.00	142649.00
3	Building	10%	2469969.00	2999426.00	85055.00	5554450.00	551192.00	5003258.00
4	Computer/Camera	40%	165841.00	61000.00	301000.00	527841.00	150936.00	376905.00
5	Fans	10%	3643.00	0.00	55320.00	58963.00	3130.00	55833.00
6	Furniture & Fixture	10%	320961.00	0.00	59472.00	380433.00	35070.00	345363.00
7	Genset	15%	67861.00	0.00	0.00	67861.00	10179.00	57682.00
8	Grass Cutting Machine	15%	20468.00	0.00	0.00	20468.00	3070.00	17398.00
9	Invertor/Battery	15%	16575.00	0.00	0.00	16575.00	2486.00	14089.00
10	Lab Equipment	15%	30137.00	0.00	0.00	30137.00	4521.00	25616.00
11	Land	0%	735000.00	20000.00	0.00	755000.00	0.00	755000.00
12	Photocopier Machine	15%	33300.00	0.00	0.00	33300.00	4995.00	28305.00
13	Play Station/Toys	15%	49694.00	0.00	0.00	49694.00	7454.00	42240.00
14	Printer	40%	4441.00	0.00	0.00	4441.00	1776.00	2665.00
15	Refrigrator	15%	51879.00	0.00	0.00	51879.00	7782.00	44097.00
16	Transformer/Elec. Fitting	15%	196927.00	0.00	0.00	196927.00	29539.00	167388.00
	Total		4639653.00	3080426.00	500847.00	8220926.00	942511.00	7278415.00

For THE RISING GURUKUL SCHOOL

In terms of our Report attached herewith

(President)

