

## 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 transmitted electronically with digital signature]

Assessment Year

**2018-19**

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name		PAN		
	SOUTH POINT MONTESSORI SCHOOL		AABAS246N		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically - transmitted	
	0				
	Road/Street/Post Office	Area/Locality		ITR-5	
	A K AZAD ROAD	REHABARI			
	Town/City/District	State	Pin/Zip Code	Status AOP/BOI	
	GUWAHATI	ASSAM	781008		
	Designation of AO(Ward/Circle)		Original or Revised		
	ACIT CIRCLE-2, GUWAHATI		ORIGINAL		
E-filing Acknowledgement Number		Date(DD/MM/YYYY)			
185201541280818		28-08-2018			
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income	1	9232503	
	2	Deductions under Chapter-VI-A	2	0	
	3	Total Income	3	9232500	
	3a	Current Year loss, if any	3a	0	
	4	Net tax payable	4	2038176	
	5	Interest and Fee Payable	5	0	
	6	Total tax, Interest and Fee payable	6	2038176	
	7	Taxes Paid	a Advance Tax	7a	2000000
			b TDS	7b	15251
			c TCS	7c	36640
d Self Assessment Tax			7d	0	
e Total Taxes Paid (7a+7b+7c +7d)			7e	2051891	
8	Tax Payable (6-7e)	8	0		
9	Refund (7e-6)	9	13720		
10	Exempt Income	Agriculture			
		Others			

This return has been digitally signed by KRISHNANJAN CHANDA in the capacity of Partner  
 having PAN ALFPC0619A from IP Address 103.25.6.239 on 28-08-2018 at GUWAHATI  
 Doc SI No & issuer 14396360CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name of Assessee	SOUTH POINT MONTESSORI SCHOOL		
Address	O/A K AZAD ROAD, REHABARI, GUWAHATI, ASSAM, 781008		
Status	AOP	Assessment Year	2018-2019
Ward	ACIT CIRCLE-2, GUWAHATI ( )	Year Ended	31.3.2018
PAN	AABAS2246N	Formation Date	06/03/1973
Residential Status	Resident		
Nature of Business	EDUCATION SERVICES-Secondary/ senior secondary education(17002)		
Method of Accounting	Mercantile		
A.O. Code	SHL-C-002-01		
Filing Status	Original		
Last Year Return Filed On	30/08/2017	Serial No.:	182644491300817
Bank Name	Axis Bank, COMMERCIAL BUILDING A T ROAD, MICR: 781211003, A/C NO: 375010100028291, Type: Saving, IFSC Code: UTIB0000375		
Tele	(0361)2475977 Mob: 9705032893		

**Computation of Total Income**

**Income from Business or Profession (Chapter IV D) 3367807**

Profit as per Profit and Loss a/c	9232503	
<u>Add</u>		
Depreciation Debited in P&L A/c	8411850	
Total	<u>17644353</u>	
<u>Less</u>		
SHORT TERM CAPITAL GAIN	1010546	
LONG TERM CAPITAL GAIN	4854150	
Depreciation as per Chart u/s 32	<u>8411850</u>	
		<u>14276546</u>
		<u>3367807</u>

**Income from Capital Gain (Chapter IV E) 5864896**

Short Term Capital Gain

Capital Gain as per Details Attached	1010546
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Long Term Capital Gain

Capital Gain as per Details Attached	4854150
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**Gross Total Income 9232503**

**Total Income 9232503**

Round off u/s 288 A 9232500

Deduction u/s 10AA, 35AD, 80H to 80RRB (except sec. 80F) not claimed hence AMT not applicable

Tax Due	1313505
Tax on Long Term Capital Gain	<u>485415</u>
Total Tax	1798920
Surcharge @ 10%	<u>179892</u>
	1978812
Educational Cess	<u>59364</u>
	2038176
T.D.S.	<u>51891</u>
	1986285
Advance Tax	<u>2000000</u>
	-13715
Refundable (Round off u/s 289B)	13720

FORM NO. 3CB

[Sec 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 at 31st March, 2018 and the Profit and loss account for the period beginning from 01/04/2017 to ending on 31/03/2018 attached herewith, of SOUTH POINT MONTESSORI SCHOOL, 21, BARSAPARA ROAD, KALAPAHAR, GUWAHATI, ASSAM, 781018 AABAS2246N.

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 R.A.K AZAD ROAD, REHABARI, GUWAHATI, and 0 branches.

3. (a) I report the following observations/comments/discrepancies/inconsistencies, if any:  
NA

(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 purposes of the audit.

(B) In My opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from My knowledge and belief, were necessary for the 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 31st March, 2018 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 and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications
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Place: GUWAHATI  
Date: 21/08/2018



Name  
Membership Number  
PIN (Firm Registration Number)  
Address

*Krishna*  
KRISHNA PRASAD SHARMA  
054479  
0119184E  
HOUSE NO.15 1st FLOOR, NEAR CENTRAL BANK OF INDIA BHANGAGARH, SHAKTIGARH BYE LANE NO.2, GUWAHATI, ASSAM, 781005

**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	SOUTH POINT MONTESSORI SCHOOL				
2	Address	21, BARSAPARA ROAD, KALAPAHAR, GUWAHATI, ASSAM, 781018				
3	Permanent Account Number (PAN)	AABAS2246N				
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	AOP/BOI				
6	Previous year from	01/04/2017 to 31/03/2018				
7	Assessment Year	2018-19				
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 in 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?				No
		Name				Profit Sharing Ratio (%)
		KRISHNANJAN CHANDA				0
		J S CHANDA				0
		MANDIRA CHANDA				0
		S BISWAS				0
		N DUTTA ROY				0
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	Secondary/ senior secondary education	17002		
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
		Cash Book (Computerized)	21	BARSAPARA ROAD, KALAPAHAR	GUWAHATI	ASSAM
		Journal (Computerized)	21	BARSAPARA ROAD, KALAPAHAR	GUWAHATI	ASSAM
		Ledger (Computerized)	21	BARSAPARA ROAD, KALAPAHAR	GUWAHATI	ASSAM
					PinCode	
					781018	
					781018	
					781018	
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
		Books Examined				
		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							As per accounting policies & notes to financial statements		
ICDS II - Valuation of Inventories							As per accounting policies & notes to financial statements		
ICDS III - Construction Contracts							NA		
ICDS IV - Revenue Recognition							As per accounting policies & notes to financial statements		
ICDS IX - Borrowing Costs							As per accounting policies & notes to financial statements		
ICDS V - Tangible Fixed Assets							As per Fixed Assets and Depreciation Chart annexed in FORM 3CD		
ICDS VII - Governments Grants							NA		
ICDS X - Provisions, Contingent Liabilities and Contingent Assets							Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.		
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, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods and Services Tax, where such credits, drawbacks or refunds 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	Rate of depreciation (in %)	Opening WDV (A)	Additions		Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of		



Assets/Class of Assets	Percent- age)		Purchase Value (1)	MOD-VAT (2)	Change in Rate of Ex- change (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)		the year (A+B-C-D)	
Building @ 10%	10%	30155867	7197883	0	0	0	7197883	0	3572741	33781009
Plant & Machinery @ 40%	40%	921990	1614463	0	0	0	1614463	0	939693	1596760
Furnitures & Fixings @ 10%	10%	7608029	1069152	0	0	0	1069152	0	835161	7842020
Plant & Machinery @ 15%	15%	12977809	7986196	0	0	0	7986196	0	3064255	17899750

\* 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
Provident Fund	86336	15/05/2017	86336	11/05/2017
Provident Fund	85167	15/06/2017	85167	14/06/2017
Provident Fund	84839	15/07/2017	84839	12/07/2017
Provident Fund	85368	15/08/2017	85368	10/08/2017
Provident Fund	83459	15/09/2017	83459	07/09/2017
Provident Fund	84104	15/10/2017	84104	10/10/2017
Provident Fund	80457	15/11/2017	80457	09/11/2017
Provident Fund	82213	15/12/2017	82213	08/12/2017
Provident Fund	82189	15/01/2018	82189	10/01/2018
Provident Fund	80569	15/02/2018	80569	08/02/2018
Provident Fund	81070	15/03/2018	81070	08/03/2018
Provident Fund	82120	15/04/2018	82120	06/04/2018
Any Fund set up under the provisions of ESI Act,1948	32218	11/05/2017	32218	11/05/2017
Any Fund set up under the provisions of ESI Act,1948	32038	15/06/2017	32038	14/06/2017
Any Fund set up under the provisions of ESI Act,1948	32062	15/07/2017	32062	12/07/2017
Any Fund set up under the provisions of ESI Act,1948	32062	15/08/2017	32062	07/08/2017
Any Fund set up under the provisions of ESI Act,1948	29790	15/09/2017	29790	07/09/2017
Any Fund set up under the provisions of ESI Act,1948	30007	15/10/2017	30007	10/10/2017
Any Fund set up under the provisions of ESI Act,1948	29757	15/11/2017	29757	06/11/2017
Any Fund set up under the provisions of ESI Act,1948	29409	15/12/2017	29409	08/12/2017
Any Fund set up under the provisions of ESI Act,1948	29361	15/01/2018	29361	10/01/2018
Any Fund set up under the provisions of ESI Act,1948	29176	15/02/2018	29176	08/02/2018
Any Fund set up under the provisions of ESI Act,1948	29280	15/03/2018	29280	08/03/2018
Any Fund set up under the provisions of ESI Act,1948	29447	15/04/2018	29447	06/04/2018
Any Other Welfare Fund	5446	30/05/2017	5446	22/05/2017
Any Other Welfare Fund	5446	30/06/2017	5446	07/06/2017
Any Other Welfare Fund	5446	31/07/2017	5446	11/07/2017
Any Other Welfare Fund	5452	31/08/2017	5452	11/08/2017
Any Other Welfare Fund	5452	30/09/2017	5452	07/09/2017
Any Other Welfare Fund	5452	31/10/2017	5452	11/10/2017
Any Other Welfare Fund	5452	30/11/2017	5452	13/11/2017
Any Other Welfare Fund	5452	31/12/2017	5452	08/12/2017
Any Other Welfare Fund	5452	31/01/2018	5452	10/01/2018
Any Other Welfare Fund	6798	28/02/2018	6799	07/02/2018
Any Other Welfare Fund	8034	31/03/2018	8034	07/03/2018
Any Other Welfare Fund	8034	30/04/2018	8034	04/04/2018
Any Other Welfare Fund	49500	15/05/2017	49500	08/05/2017



Any Other Welfare Fund	53500	15/06/2017	53500	07/06/2017
Any Other Welfare Fund	53500	15/07/2017	53500	07/07/2017
Any Other Welfare Fund	53500	15/08/2017	53500	07/08/2017
Any Other Welfare Fund	53500	15/09/2017	53500	07/09/2017
Any Other Welfare Fund	53500	15/10/2017	53500	10/10/2017
Any Other Welfare Fund	53500	15/11/2017	53500	07/11/2017
Any Other Welfare Fund	53500	15/12/2017	53500	07/12/2017
Any Other Welfare Fund	53500	15/01/2018	53500	04/01/2018
Any Other Welfare Fund	53500	15/02/2018	53500	07/02/2018
Any Other Welfare Fund	51500	15/03/2018	51500	06/03/2018
Any Other Welfare Fund	51500	15/04/2018	51500	06/04/2018

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	
	Particulars	Amount in Rs.
	Personal expenditure	
	Particulars	Amount in Rs.
	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	
	Particulars	Amount in Rs.
	Expenditure incurred at clubs being entrance fees and subscriptions	
	Particulars	Amount in Rs.
	Expenditure incurred at clubs being cost for club services and facilities used.	
	Particulars	Amount in Rs.
	Expenditure by way of penalty or fine for violation of any law for the time being force	
	Particulars	Amount in Rs.
	Expenditure by way of any other penalty or fine not covered above	
	Particulars	Amount in Rs.
	Expenditure incurred for any purpose which is an offence or which is prohibited by law	
	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
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(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
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(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
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(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	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI)
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				payee, if available				deposited, if any
(iv) fringe benefit tax under sub-clause (ic)								
(v) wealth tax under sub-clause (iia)								
(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
(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(ha) and computation thereof;								
	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks		
(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 Number of the payee, if available	Account 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)								Yes
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account of the payee, if available		
(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.			
(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							
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		Amount of Payment Made(Amount)		
	KRISHNANJAN CHAND A	AFFPC0619A	MEMBER	SALARY		935496		
	JYOTI SANKAR CHAN DA	ABTPC7552M	MEMBER	SALARY		875496		
	SUDHANYA BISWAS	AEVPP0078C	MEMBER	SALARY		314400		
	MANDIRA CHANDA	ABEPC5051A	MEMBER	SALARY		444000		
	KRISHNANJAN CHAND A	AFFPC0619A	MEMBER	RENT		19200		
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		





26 (i)(B)		Nil		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		Amount	
		provident, superannuation, gratuity, other fund		ESIC	
		provident, superannuation, gratuity, other fund		PROVIDENT FUND	
		provident, superannuation, gratuity, other fund		LIP	
		provident, superannuation, gratuity, other fund		NPS CONTRIBUTION	
		Tax, Duty, Cess, Fee etc		PROFESSIONAL TAX	
26 (i)(B)(b)		not paid on or before the aforesaid date			
		Section		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.)		No	
27 (a)		Amount of Central Value Added Tax Credits 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 in accounts		No	
		CENVAT		Treatment in Profit and Loss/Accounts	
		Opening Balance			
		CENVAT Availed			
		CENVAT Utilized			
		Closing/Outstanding Balance			
27 (b)		Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-			
		Type		Amount	
		Particulars		Prior period to which (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)(viii)		No	
		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		No	
		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 (x) of sub-section (2) of section 56? (b) If yes, please furnish the following details:		No	
		SI No.		Nature of Income	
		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	
		SI No.		Nature of Income	
		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		Date of 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 associated 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 income 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.	Assessment Year	Amount (in Rs.)	Details of interest expenditure carried forward as per sub-section (4) of section 94B.	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 applicable from 1st April, 2019).									
	(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	Whether the loan or deposit was squared 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	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	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 assessee) of the payee	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.
	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
	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										Yes
	S.No	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 of 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	SHLS05061A	194C	Payments to contractors	0	33944066	33944066	522272	0	0	0
	2	SHLS05061A	194J	Fees for professional or technical services	0	354100	354100	35410	0	0	0
	3	SHLS05061A	192	Salary	0	1728894	1728894	45016	0	0	0



34 b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details: <b>Yes</b>										
	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.				
	1	SHLS05061A	24Q	31/07/2017	22/07/2017	Yes					
	2	SHLS05061A	24Q	31/10/2017	28/10/2017	Yes					
	3	SHLS05061A	24Q	31/01/2018	25/01/2018	Yes					
	4	SHLS05061A	24Q	31/05/2018	18/04/2018	Yes					
	5	SHLS05061A	26Q	31/07/2017	22/07/2017	Yes					
	6	SHLS05061A	26Q	31/10/2017	28/10/2017	Yes					
	7	SHLS05061A	26Q	31/01/2018	25/01/2018	Yes					
	8	SHLS05061A	26Q	31/05/2018	18/04/2018	Yes					
34 c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish the details: <b>No</b>										
	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 referred to in section 115-O(1A) (i)	(c) Amount of reduction as referred to in section 115-O(1A) (ii)	(d) Total tax as 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: <b>No</b>										
	Sl.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						No	
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						No	
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:							
Sl No	Particulars	Previous Year			Preceding previous Year			
a	Total turnover of the assessee	95681511			82889319			
b	Gross profit / Turnover	0	95681511	0%	0	82889319	0%	
c	Net profit / Turnover	9232504	95681511	9.65%	3912793	82889319	4.72%	
d	Stock-in-Trade Turnover	0	95681511	0%	0	82889319	0%	
e	Material consumed/ Finished goods produced	0		0.0%	0		0.0%	
(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 alongwith 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
Sl No	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, furnished	of Whether the Form if contains information about all details/ transactions which are required to be reported.	If not, please furnish list of the details/ transactions which are not 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	
Sl 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(i) 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 applicable from 1st April, 2019)							
Sl No	Total amount Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Total payment to registered entities	Expenditure relating to entities not registered under GST		
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities				



Place  
Date

**GUWAHATI**  
**21/08/2018**



Name  
Membership Number  
FRN (Firm Registration Number)  
Address

*Krishna*  
**KRISHNA PRASAD SHARMA**  
**054472**  
**0319184E**  
**HOUSE NO.15 1st FLOOR, NEAR CENTRAL BANK OF INDIA BHANGAGARH, SHAKTIGARH BYE LANE NO.2, GUWAHATI, ASSAM, 781005.**

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%	1	30/04/2017	30/04/2017	186673	0	0	0	186673
	2	28/05/2017	28/05/2017	381259	0	0	0	381259
	3	30/06/2017	30/06/2017	623031	0	0	0	623031
	4	28/07/2017	28/07/2017	1920892	0	0	0	1920892
	5	30/08/2017	30/08/2017	531038	0	0	0	531038
	6	29/09/2017	29/09/2017	302300	0	0	0	302300
	7	31/10/2017	31/10/2017	118508	0	0	0	118508
	8	30/11/2017	30/11/2017	1384069	0	0	0	1384069
	9	31/12/2017	31/12/2017	1033540	0	0	0	1033540
	10	31/01/2018	31/01/2018	287168	0	0	0	287168
	11	28/02/2018	28/02/2018	262938	0	0	0	262938
	12	31/03/2018	31/03/2018	166727	0	0	0	166727
Total of Building @ 10%								7197883
Plant & Machinery @ 40%	1	30/04/2017	30/04/2017	1240023	0	0	0	1240023
	2	31/03/2018	31/03/2018	374440	0	0	0	374440
Total of Plant & Machinery @ 40%								1614463
Furnitures & Fittings @ 10%	1	30/09/2017	30/09/2017	418009	0	0	0	418009
	2	31/03/2018	31/03/2018	651143	0	0	0	651143
Total of Furnitures & Fittings @ 10%								1069152
Plant & Machinery @ 15%	1	30/09/2017	30/09/2017	6914920	0	0	0	6914920
	2	31/03/2018	31/03/2018	1071276	0	0	0	1071276
Total of Plant & Machinery @ 15%								7986196

**Deduction Details (From Point No. 18)**

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

South Point Montessori School, Guwahati - 781 008.

**BALANCE SHEET AS AT 31st MARCH, 2018**

	<b>AMOUNT (Rs)</b>	<b>AMOUNT (Rs)</b>
<b>LIABILITIES</b>		
<b>GENERAL FUND ACCOUNT</b>		
As per last account	109778570.96	6,68,67,917.00
Add: Excess of Income over Expenditure	92,32,503.59	5,92,119.00
Less: Income tax	<u>12,10,683.22</u>	
<b>OUTSTANDING LIABILITIES</b>		
Caution Money (as per last A/C)	10,27,500.00	1,98,749.54
Add: During the Year	4,90,000.00	7,64,25,099.66
Less: Paid during the Year	2,70,000.00	6,99,063.70
Less: Unclaimed Caution Money	<u>2,65,000.00</u>	4,72,845.00
<b>OTHER LIABILITIES &amp; PROVISIONS</b>		
As per Schedule E	9,92,500.00	83,07,742.10
		5,10,651.00
		15,50,000.00
		2,20,379.00
		<u>1,31,76,253.00</u>
<b>SUNDRY CREDITORS</b>		
As Per List Attached	7,40,932.00	1,27,755.00
		15,984.00
		6,089.00
<b>UNEXPIRED FEES</b>		
As per Details attached	4,89,04,355.00	20,00,000.00
		15,251.00
		36,640.00
		8,35,000.00
		<u>17,20,57,538.00</u>

In terms of our separate report of even date.

Place : Guwahati  
Date : 21.08.2018



For K. P. Sharma & Associates,  
Chartered Accountants.

*K. P. Sharma*

( K. P. Sharma. )  
Proprietor



South Point Montessori School, Guwahati - 781 008.

**Income and Expenditure Account for the Year Ended 31.03.2018**

<u>EXPENDITURE</u>		<u>AMOUNT (Rs)</u>	<u>INCOME</u>		<u>AMOUNT (Rs)</u>
To	Advertisement Charges	12,24,665.00	By	Admission Fees	44,26,000.00
"	Affiliation Fee	70,000.00	"	Session Fees	1,47,90,387.00
"	Audit Fees	10,000.00	"	Tuition Fees	3,80,71,176.00
"	Bad Debts	10,248.00	"	Development Fund	34,33,625.00
"	Bank Charges	2,44,951.00	"	Examination Fees	32,41,580.00
"	Bearer Uniform	4,18,014.00	"	Boarding Fees	1,45,26,273.00
"	Boarding Expenses	1,55,31,605.00	"	Elective Fees	70,91,025.00
"	Books for Library	1,09,990.00	"	Bank Interest	8,72,951.59
"	Canteen Expenses	77,599.00	"	Late Fees	3,01,180.00
"	Coaching Expenses	4,34,965.00	"	Stationary Charges	11,82,140.00
"	Co-Curricular Activity Expenses	3,68,616.00	"	Re-Admission Fees	47,38,550.00
"	Conveyance Charges	5,510.00	"	Unclaimed Caution Money	2,65,000.00
"	Depreciation (As per I.T. Rule)	84,11,850.00	"	Laboratory Fee	35,02,000.00
"	E.D.P Stationary	10,61,638.00		Unclaimed Confirmation Fee	55,000.00
"	Power & Fuel Expenses	56,02,504.00	"	Long Term Capital Gain (Schedule)	48,54,150.56
"	ESIC (Employer Contribution)	10,38,341.00	"	Miscellaneous Income	51,309.00
"	First-Aid Expenses	50,579.00	"	Short Term Capital Gain (Schedule)	10,10,545.85
"	Freight & Cartage	1,34,615.00	"	School Journal Fee	1,40,500.00
"	House Rent	19,200.00	"	Library Fee	2,47,075.00
"	Laboratory Expenses	3,86,760.00			
"	Leave Expenses	3,08,463.00			
"	Maintenance Expenses	83,90,042.00			
"	Miscellaneous Expenses	82,739.41			
"	Motor Expenses	9,26,165.00			
"	Motor Insurance	44,704.00			
"	Newspaper & Periodicals	1,05,098.00			
"	Postage	57,925.00			



P.T.O.

South Point Montessori School, Guwahati - 781 008.

Income and Expenditure Account for the Year Ended 31.03.2018

<u>EXPENDITURE</u>	<u>AMOUNT (Rs)</u>	<u>INCOME</u>	<u>AMOUNT (Rs)</u>
To Printing & Stationery	12,78,026.00		
- Professional Charges	4,88,684.00		
- Provident Fund	11,15,419.00		
- Rates & Taxes	4,15,888.00		
- Remuneration	3,85,085.00		
- Repairing Charges	62,40,637.00		
- School Magazine	3,65,000.00		
- Security Expenses	2,66,538.00		
- Special Duty Expenses	42,300.00		
- Sports & Annual Socials	36,49,996.00		
- Staff Salary	3,18,71,156.00		
- Staff Medical Reimbursement Exp	34,812.00		
- Students Activity Expenses	16,420.00		
- Students Welfare Expenses	14,60,016.00		
- Telephone Charges	2,60,958.00		
- Training Expenses	3,16,600.00		
- Travelling Expenses	64,977.00		
- Uniform Expenses	1,78,586.00		
- Excess of Income over Expenditure	92,32,503.59		
(Transferred to General Fund Account)			
	<u>10,27,90,468.00</u>		<u>10,27,90,468.00</u>

Place : Guwahati  
Date : 21.08.2018



In terms of our separate report of even date.

For K. P. Sharma & Associates.  
Chartered Accountants.

*K. P. Sharma*

( K. P. Sharma. )  
Proprietor

South Point Montessori School  
Guwahati- 781 008

Schedule "A" of Fixed Assets as on 31.03.2018

	Description of Fixed Assets	Rate of Depreciation	Book value as on 01.04.17	Block of Assets as on 01.04.17	Addition During the Year		Sales and/or Transfer During the Year	Total Value as on 31.03.18	Depreciation for the Year	WDV as on 31.03.18
					Before 30.03.17	After 30.03.17				
I.	Land	Nil	5740485.00	5740485.00			0.00	5740485.00		5740485.00
II.	Building	10%	30155556.68	30155556.68	3252550.00		0.00	37353749.69	3272740.00	33781010.00
III.	Machinery and Plant			10029382.21						
a)	Amplifier	15%	197132.14		153046.00		0.00	350178.14	41048.00	309130.00
b)	Credes	15%	110.76					110.76	17.00	94.00
c)	Cycle	15%	28093.81		25101.00		0.00	53194.81	6087.00	47098.00
d)	Duplicating Machine	15%	324654.17		273849.00		0.00	598503.17	69237.00	529266.00
e)	Electric Fittings	15%	6028602.79		0.00		0.00	6028602.79	1210664.00	4817938.79
f)	E. P. A. B. X. & Telephone Instlu	15%	177457.11		19500.00			196967.11	29545.00	167422.00
g)	Montessori Apparatus	15%	328598.17		110585.00			440163.17	65024.00	374139.00
h)	Television	15%	271637.42					271637.42	40748.00	230891.00
i)	Type Writer	15%	183.68					183.68	28.00	158.00
j)	Elevator	15%	273258.74		253700.00		0.00	526958.74	60016.00	466943.00
k)	Fire Protection Equipment	15%	1109071.53		335415.00			1444486.53	181517.00	1252970.00
l)	Musical Instruments	15%	1262822.43		126000.00			1421857.43	211036.00	1210821.00
m)	Ncc, Scout & Sports Equip.	15%	28849.48		30165.00			28849.48	4327.00	24522.00
IV	Motor Vehicle	15%	2728088.80	2728088.80	3563118.00			6691206.80	1003581.00	5687625.00
V	School Motor Vehicle	15%	220337.77	220337.77	645149.00			869486.77	130273.00	738214.00
VI	Computer	40%	921989.97	921989.97	1240023.00		0.00	2536452.97	939583.00	1596869.00
VII	Library Books	Nil	7883.47	7883.47				7883.47		7883.00
VIII	Furniture and Fixture	10%	7508029.06	7508029.06	418009.00		0.00	8577181.06	835181.00	7842020.00
				<b>57412072.97</b>	<b>57412072.97</b>	<b>5349549.00</b>	<b>0.00</b>	<b>75279766.97</b>	<b>8411850.00</b>	<b>68867917.00</b>

NOTE:

1. In respect of cost of books purchased for professional/lending purposes, depreciation @ 100% has been allowed without any monetary ceiling on its cost.

2. The asset falling within a block of assets and acquired by the assessee during the previous year and is put to use for the purpose of the institution for a period of less than 180 days in that previous year, depreciation on such assets has been allowed at 50% of the depreciation allowable according to the percentage, prescribed in respect of block of assets comprising such assets.



South Point Montessori School  
Guwahati- 781 008

SCHEDULE "B" DETAILS OF INVESTMENT IN MUTUAL FUNDS FOR THE YEAR ENDED ON 31.03.2018

Sl. No.	Name of Fund	Date of Investment	Quantity Balance	Invested this year	Date of Redemption	Redeem Amount	STT Charabod	Long term Capital Gain	Short term Capital Gain	Normal Income	Dividend	Balance as on 31.03.2018
1	US Money Market	18-01-2016	10,000.00		11-04-2017	10,940.00		540.00				-
2	UTI Treasury ASV Fund - G	13-04-2016	28,55,052.33		23-11-2017	32,35,750.88		3,80,688.88				-
3	L&T Short Term Opp.	21-04-2016	1,85,03,002.89		20-11-2017	2,10,93,781.00		24,90,778.21				-
4	Am Money Market	21-04-2016	79,12,848.95		27-11-2017	89,35,254.71		10,22,405.81				-
5	Pfz Regular Savings Balance	28-10-2016	50,85,719.02									50,85,719.00
6	SBI Saving Fund	15-04-2016	25,00,000.00		29-11-2017	28,33,844.25		33,094.25				6,00,000.00
7	HDFC Balanced Fund	23-09-2016	9,00,000.00									-
8	L&T Short Term Income	28-07-2016	50,00,000.00		28-11-2017	58,50,333.83		85,333.83				-
9	Axis Short Term Fund-G	11-04-2017	50,00,000.00		27-11-2017	52,33,888.27			2,33,888.27			-
10	Reliance Short Term Fund-G	11-04-2017	50,00,000.00		27-11-2017	51,42,842.28			1,42,842.28			-
11	Reliance Medium Term Fund	11-04-2017	20,00,000.00		08-01-2018	21,03,815.79			1,03,815.79			-
12	Tata Ultra Short Term Fund-G	11-04-2017	50,00,000.00		27-04-2017	50,13,727.95			13,727.95			-
13	UTI Treasury Advantage Div.	11-04-2017	10,940.00		23-11-2017	11,421.24			481.23			-
14	UTI Income Opp Fund	11-04-2017	50,00,000.00									50,00,000.00
15	SBI Premier Liquid Fund	11-04-2017	70,75,769.00		13-09-2017	72,69,190.81			1,93,391.81			-
16	Tata Corporate Bond Fund D	27-04-2017	50,13,727.95		21-07-2017	51,15,743.99			1,02,016.04			-
17	Reliance Liquid Fund-G	19-07-2017	29,91,034.69		03-08-2017	30,00,000.00			8,965.04			-
18	SBI Premier Liquid Fund	11-04-2017	29,24,201.00		04-09-2017	30,00,000.00			75,799.00			-
19	Reliance Liquid Fund-G	19-07-2017	10,08,069.24		23-11-2017	10,30,648.94			22,579.70			-
20	Tata Short Term Bond Fund-G	21-07-2017	24,70,040.04		12-10-2017	25,00,000.00			29,959.96			-
21	Tata Short Term Bond Fund-G	21-07-2017	24,58,769.00		20-11-2017	25,00,000.00			41,231.00			-
22	Tata Short Term Bond Fund-G	21-07-2017	1,89,917.65									1,89,917.65
23	Reliance Liquid Fund-G	14-09-2017	30,15,747.97		25-11-2017	30,42,839.60			27,091.63			-
24	Reliance Liquid Fund-G	14-09-2017	44,84,262.03		21-09-2017	45,00,000.00			15,737.97			-
25	Reliance Growth Fund	10-01-2018		21,03,615.79								21,03,615.79
<b>TOTAL:</b>			<b>9,43,95,989.08</b>	<b>21,03,615.79</b>		<b>8,31,49,054.52</b>		<b>46,54,150.96</b>	<b>19,10,548.85</b>			<b>1,21,76,263.00</b>



South Point Montessori School  
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**SCHEDULE "C" List of Staff Advances as at 31.03.2018**

Sl No	Name	Rs.
1	Achyut Das	943.00
2	Ajay Kalita	1,000.00
3	Amit Das	3,000.00
4	Binod Prasad	5,500.00
5	Hemanta Kalita	8,000.00
6	Indrajit Rajbongshi	2,500.00
7	Jayanti Duwara	5,000.00
8	Jonali Das	5,000.00
9	Kaushik Das	2,000.00
10	Lalita Devi	3,000.00
11	Muzibur Rahman	6,000.00
12	Navjit Kaushik	5,000.00
13	Ram Chandra Paswan	2,000.00
14	Ram Hriday Rauth	4,000.00
15	Rumi Goswami	30,000.00
16	Syed Anowar Dewan	40,812.00
17	Tarani Rajbongshi	4,000.00

**1,27,755.00**



**South Point Montessori School  
Guwahati - 781 008**

**SCHEDULE "D" Details of Unexpired Fees as on 31.03.2018**

<b>SI No</b>	<b>Particulars</b>	<b>Rs.</b>
1	Unexpired Admission Fee	21,01,000.00
2	Unexpired Boarding Fee	10,20,000.00
3	Unexpired Establishment Charges	93,52,000.00
4	Unexpired Elective Fee	16,89,150.00
5	Unexpired Examination Fee	42,66,950.00
6	Unexpired Laboratory Fee	5,62,400.00
7	Unexpired Library Fee	74,800.00
8	Unexpired Re-Admission Fee	38,95,000.00
9	Unexpired School Journal Fee	49,350.00
10	Unexpired Session Fee	1,26,77,655.00
11	Unexpired Stationery Charges	9,04,775.00
12	Unexpired Transportation Charges	28,42,420.00
13	Unexpired Tuition Fee	94,81,655.00
14	Prepaid House Rent	(12,800.00)
	<b>Total :</b>	<b><u>4,89,04,355.00</u></b>

**SCHEDULE "E" Details of Other Liabilities & Provision  
as on 31.03.2018**

<b>SI No</b>	<b>Particulars</b>	<b>Rs.</b>
1	Audit Fee Payable	10,000.00
2	Professional Charge Payable	10,000.00
3	ESIC Payable	29,447.00
4	L.I.P. Payable	8,034.00
5	NPS Payable	51,500.00
6	P.F. Payable	1,73,594.00
7	Professional Tax Payable	1,83,168.00
8	TDS Payable	28,055.00
9	Staff Salary Cash Payable	22,35,562.00
10	Confirmation Fee Payable	1,00,000.00
11	Corpus fund A/c	8,00,000.00
	<b>Total :</b>	<b><u>36,29,360.00</u></b>



**South Point Montessori School  
Guwahati - 781 008**

**SCHEDULE "F" Caution Money Liabilities as on 31.03.2018**

Sl No	Name	Amount	Sl No	Name	Amount
1	JORINGDAO MAIBANGSA	2,500.00	43	RAHUL SHARMA	10,000.00
2	PRIYANKA ROY	2,500.00	44	GENO BAGRA	10,000.00
3	RAJ SARKAR	2,500.00	45	SONAM DREMA	10,000.00
4	MRIDUSMITA DAS	5,000.00	46	DHRITISMITA BARMAN	10,000.00
5	SOURAV SARKAR	5,000.00	47	SIBANGEE KAUSHIK	10,000.00
6	NIKHIL CHOUDHURY	5,000.00	48	BETAM TAYENG	10,000.00
7	MD.RAQUIBUL RAHMAN	10,000.00	49	PRIYANKA THAKURIA	10,000.00
8	AMITOSH ROY	10,000.00	50	NEYI APANG	10,000.00
9	JUGAL BASUMATARY	10,000.00	51	ZENIFAR PARVEEN	10,000.00
10	JYOTISHMAN MAZUMDAR	10,000.00	52	SATUP AKHTAR	10,000.00
11	RIDHIMAN MUDOI	10,000.00	53	NANGBIA JULI	10,000.00
12	PREM KUMAR BASUMATARY	10,000.00	54	MATHIA DEBBARMA	10,000.00
13	PINASH CHOUDHARY	10,000.00	55	HARSHEETA BORO	10,000.00
14	SUBHARAJ DAS	10,000.00	56	NAYANIKA SAHA	10,000.00
15	CHOW FELIX MAUNGLANG	10,000.00	57	PTOKA ZHIMOMI	10,000.00
16	PRIYANKA KARMAKAR	10,000.00	58	SHUBHAM TARAFDAR	10,000.00
17	NIKITA THOUNAJAM	10,000.00	59	ZOREMSIAMI	10,000.00
18	TONGHRAM MEENA KUMARI DEVI	10,000.00	60	S AMRIT SINGHA	10,000.00
19	MONDEEP ROY	10,000.00	61	ROZA ESMATUR MOMININ	10,000.00
20	ANSAR HUSSAIN	10,000.00	62	RICHA BORAH	10,000.00
21	ROHIT DAS	10,000.00	63	RWIMU BARO	10,000.00
22	PRACHI RAY	10,000.00	64	BIRI YATER	10,000.00
23	SHAGOLSEM HONYABATI DEVI	10,000.00	65	NITIN KUMAR PURWAY	10,000.00
24	UPAMANYU KISHOR KALITA	10,000.00	66	KUNDEN WANGMU KHOCHI	10,000.00
25	JLMIL DAS	10,000.00	67	AMAN KUMAR SAHA	10,000.00
26	DEBONEEL PAUL	10,000.00	68	PRITOM TAMANG	10,000.00
27	DHIRAJ AHMED	10,000.00	69	ESHA PAUL	10,000.00
28	ABHIKRAJ DUTTA CHOUDHURY	10,000.00	70	BABY ROSANGPUII	10,000.00
29	GINAM LILIKA DEVI	10,000.00	71	IMBREY KECHE	10,000.00
30	KUNAL BORAH	10,000.00	72	REENHE UMBREY	10,000.00
31	DIPAYAN DAS GUPTA	10,000.00	73	TENZIN PEMA BAPU	10,000.00
32	MUSTAFIZUR RAHMAN	10,000.00	74	KYNJAI MON DKHAR	10,000.00
33	AASTAAN QUASSAR	10,000.00	75	ALOISI TAWSIK	10,000.00
34	ROHIT BORA	10,000.00	76	BHASWATI BASUMATARY	10,000.00
35	JENIFFER SAPAM	10,000.00	77	TASMITA HAZARIKA	10,000.00
36	AMRAN R MARAK	10,000.00	78	GANGMEI JANGAMLUNG	10,000.00
37	ARMEADA D SHIRA	10,000.00	79	RAJA BASUMATARY	10,000.00
38	WEGHARA R MARAK	10,000.00	80	RUP KAMAL SWARGIARY	10,000.00
39	WAIKHOM LINTHOINGANBI DEVI	10,000.00	81	THAMNA LAISHRAM	10,000.00
40	COLOSAL MALANG	10,000.00	82	WUPE LINGGI	10,000.00
41	RADHAPYARI AKOIJAM	10,000.00	83	AHO LINGGI	10,000.00
42	ADORYN TIARA SANGMA	10,000.00	84	THIYI UMBREY	10,000.00



South Point Montessori School  
Guwahati - 781 008

SCHEDULE "F" Caution Money Liabilities as on 31.03.2018

<u>Sl No</u>	<u>Name</u>	<u>Amount</u>	<u>Sl No</u>	<u>Name</u>	<u>Amount</u>
South Point Montessori School Guwahati - 781 008					

SCHEDULE "F" Caution Money Liabilities as on 31.03.2018

<u>Sl No</u>	<u>Name</u>	<u>Amount</u>
85	GYANROOP SARMA	10,000.00
86	PANGNGO APHI	10,000.00
87	POKSAN KIMSING	10,000.00
88	CHIONAI TIKHAK	10,000.00
89	SENGKHON TIKHAK	10,000.00
90	LIZA WANGKHEM	10,000.00
91	BOMGO NYODU	10,000.00
92	POYUM HONTOK	10,000.00
93	DUKKU LIBANG	10,000.00
94	DEE ANTARIP DOLEY	10,000.00
95	ANIKITH GOSWAMI DKHAR	10,000.00
96	Baishali chakraborty	10,000.00
97	PRANTIK PEGU	10,000.00
98	BIPASHA DUTTA	10,000.00
99	ROHAN PAUL	10,000.00
100	TIRAT SINHA	10,000.00
101	SHEHROZE ALAM	10,000.00
<b>TOTAL</b>		<b>9,72,500.00</b>





**South Point Montessori School  
Guwahati - 781 008**

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**SCHEDULE "G" Details of Sundry Creditors as on 31.03.2018**

<b>Sl No</b>	<b>Particulars</b>	<b>Rs.</b>
1	Eastern Elevators	(7,00,000.00)
2	Educational Initiatives Pvt Ltd	(2,06,404.00)
3	Gopal Das	1,82,729.00
4	Monoj Hira Painter	3,48,482.00
5	CBSE A/c JEE Exam	48,000.00
6	South Point School & Co	1,99,327.00
7	Tapan Nayak	94,694.00
8	Wings	7,74,104.00
	<b>Total :</b>	<b><u>7,40,932.00</u></b>



**South Point Montessori School**  
**Guwahati - 781 008**

**Schedule "H" Details of Unclaimed Caution Money treated as Income as on 31.03.2018**

Sl No	Name	Student Code	Amount
1	SULEKHA DAS	013450	2,500.00
2	KUNAL JAISWAL	014343	2,500.00
3	PRANOY MITRA	014856	5,000.00
4	N. NIKHIL KUMAR SINGH	014914	5,000.00
5	KANAKPRABHA BORO	015448	10,000.00
6	DIKSHA KHANIKAR	015531	10,000.00
7	DOI ESHI	015551	10,000.00
8	MOON MOON GHOSH	015647	10,000.00
9	DEVESH MANGKHOM SINGH	015917	10,000.00
10	PREETI NARZARY	015951	10,000.00
11	MOLIRIBA	015964	10,000.00
12	MOOKTA BRAHMA	015987	10,000.00
13	KRITIVA HAJONG	015997	10,000.00
14	PRARTHANA BORAH	016030	10,000.00
15	JARING LOHAM	016032	10,000.00
16	HINA ZAMAN	016062	10,000.00
17	AMNASA CHISTY MANKIN K.MARAK	016091	10,000.00
18	TABA DOLYA	016327	10,000.00
19	MUKESH GUPTA	016337	10,000.00
20	ANJALI BHATI	016345	10,000.00
21	AKOM KUDAR LIGU	016380	10,000.00
22	BISHORITA HEMAM	016392	10,000.00
23	JUNCY KENA	016423	10,000.00
24	SUBHANGKAR MAZUMDAR	016438	10,000.00
25	PULAK BASUMATARY	016481	10,000.00
26	SIDDHARTHA LAHON	016511	10,000.00
27	MARVEL SERAM	016524	10,000.00
28	DIVYANAND NONGTHOMBAM	016554	10,000.00
29	NAOREM VICTOR MEITEI	016555	10,000.00
<b>TOTAL</b>			<b>2,65,000.00</b>

