

FORM NO. 10B

[See rule 17B]

**Audit report under section 12A(1)(b) of the Income-tax Act, 1961, in the case of
charitable
or religious trusts or institutions**

We have examined the balance sheet of SHUBHAM CHARITABLE ASSOCIATION (PAN No : AACAS7266H) [name of the trust or institution] as at 31/03/2023 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the abovenamed trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us subject to the comments given below:

In our opinion and to the best of our information, and according to information given to us the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the abovenamed trust as at 31/03/2023 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2023

The prescribed particulars are annexed hereto.

Date : 21/08/2023
Place : Shillong

FOR Shubham Agarwala & Associates
(Chartered Accountants)

FRN No. 328762e0


Shubham Agarwala
(PROPRIETOR)
M No. -307240

UDIN : 23307240BGZIPP4105

ANNEXURE

STATEMENT OF PARTICULARS

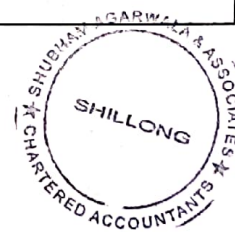
I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year	3669433
2.	Whether the trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year	No
3.	Amount of income Accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust Wholly only for such purposes.	Yes 290816
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof	No
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof	No
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
	(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
	(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No
	(c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No



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

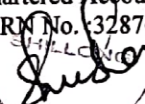
1.	Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security,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



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

Sl. No.	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
1	2	3	4	5	6
Nil	Nil	Nil	Nil	Nil	Nil

Date : 21/08/2023
Place : Shillong

FOR Shubham Agarwala &
Associates
(Chartered Accountants)
FRN No. 328762e0

Shubham Agarwala
(PROPRIETOR)
M No. :307240

SHUBHAM CHARITABLE ASSOCIATION

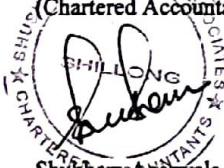
Luckier Road: SHILLONG

Balance Sheet as on 31.03.2023

LIABILITIES		Amount(Rs.)	ASSETS		Amount (Rs.)
CAPITAL FUND:			FIXED ASSETS:		
Opening Balance	6,818,401.33		Civil Capacity	623,775.70	
(+) Excess of Income Over	32,699.33	6,851,100.66	Vocational Training Equipment	663,292.17	
			Furniture & Fittings	178,353.00	
			Computer & Pheripherals	129,878.40	
			Other Equipments	181,876.20	
			Vehicles	156,601.45	1,933,776.92
UNSECURED LOANS:		150,000.00	CURRENTR ASSETS:		
(As Per Loan Account)			Cash in Hand		961,308.00
			Cash at Bank:		
			Canara Bank	182,643.94	
			State Bank of	369,480.16	
			Bandhan Bank	46.00	552,170.10
CURRENT LIABILITIES:					
Sundry Creditors	3,601.00				
Rent Payable	62,550.00				
Duties and Taxes	153,545.40				
Bills Payable	652.00		Fund Receivable		3,247,644.00
Salary payable	1000.00	221,348.40	TDS Receivable		662,550.00
ADVANCES					
Advance Received		135,000.00			
Total		7,357,449.06	Total		7,357,449.02

Place : Shillong
Date : 21/08/2023

In terms of our reports of even date
for Shubham Agarwala & Associat:
(Chartered Accountants)


 Shubham Agarwala
 (M. No. : 307240)

Details of Fixed Assets	Opening Balance	Addition/D eduction	Total	Depreciation Rate	Depreciation Amount	Net Value
Name of Assets						
Civil Work for Centre	656,606		656,606	5%	32,830.30	623,775.70
Vocational Training Equipments	722,442	53,207	775,649	15%	112,356.83	663,292.18
Furniture & Furnishings	198,170		198,170	10%	19,817.00	178,353.00
Computer & Peripherals	216,464		216,464	40%	86,585.60	129,878.40
Vehicles	184,237		184,237	15%	27,635.55	156,601.45
Other Equipments	213,972		213,972	15%	32,095.80	181,876.20
	2,191,891		2,245,098		311,321	1,933,776.93

Place : Shillong
Date : 21/08/2023

In terms of our reports of even date
for Shubham Agarwala & Associates
(Chartered Accountants)



SHUBHAM CHARITABLE ASSOCIATION

Luckier Road: SHILLONG

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD 01.04.2022 TO 31.03.2023

RECEIPTS		Amount(Rs.)	Amount(Rs.)	PAYMENTS		Amount	Amount (Rs.)
Opening Balance:				Vocational Training Expenses			
Cash In Hand			33,308.00	Salary and Allowances		1,200,000.00	
Cash at Bank				Consultant Fees		20,000.00	
Canara Bank	1,010,186.94			Printing & Stationery		220,752.00	
State Bank of India	247,721.39			Training Expenses		217,452.00	
Bandhan Bank	46.00	1,257,954.33		Placement Expenses		90,000.00	
				Purchase of Training Items		24,000.00	1,772,204.00
Fund Received from ASDM		471,431.00		Other Project Expenses:			
TDS Receivable received		960,160.00		Child Welfare Expenses	8,000.00		
Receipts from National Skill (Advances)		1,501.00		Village/Rural Development	246,002.90		
Other Receipts				Environmental Awareness	25,650.00		
General Donation		141,402.01		Employment Awareness	15,790.00		
Membership Fees		290,000.00		Old-age Welfare	37,900.00		
Membership Contributions		465,000.00		Women & Child Welfare	12,000.00		
Interest Income		10,895.00		Agricultural Project	24,200.00		
Training Fees Skill		1,255,939.00		Medical Project	51,810.00		
Fees received from		509,000.00		Seminars	15,269.00		
Miscellaneous Income		19,470.00		Mission Awake	125,800.00		562,421.90
				Other Administrative Expenses:			
				Audit Fees			29,500.00
				Bank Charges			1,018.00
				Donation Paid			26,180.00
				Electric Expenses			53,929.70
				Insurance			17,329.00
				Centre Expenses			25,000.00
				Rent			758,250.00
				Telephone Expenses			1,456.00
				Website Design and Development			7,000.00
				Vehicle Maintenance			21,842.00
				Scholarship			55,000.00
				Other Office Expenses			256,851.64
				TDS for the year			78,250.00
				Training Equipments			53,207.00
				Payment made to PMKVY			183,143.00
				Closing Balance:			
				Cash In Hand			961,308.00
				Cash at Bank			
				Canara Bank	182,643.94		
				State Bank of India	369,480.16		
				Bandhan Bank	46.00		552,170.10
Total		5,416,060.34		Tot			5,416,060.34

Place : Shillong
Date : 21/08/2023

In terms of our reports of even date
for Shubham Agarwala & Associates
(Chartered Accountants)

Shubham Agarwala
(M. No. : 307240)

SHUBHAM CHARITABLE ASSOCIATION

Luckier Road: SHILLONG

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD 01.04.2022 TO 31.03.2023

EXPENDITURE	Amount(Rs.)	INCOME	Amount
Vocational Training Expenses		Fund Received ASDM	481,052.00
Salary and Allowances	1,240,000.00	General Donation Received	141,402.01
Consultant Fees	20,000.00	Membership Fees	209,000.00
Printing & Stationery	220,752.00	Membership Contributions	500,000.00
Training Expenses	217,452.00	Fees From Students	509,000.00
Placement Expenses	90,000.00	Training Fees (Skill Meghalaya)	1,057,490.93
Purchase of Training Items	24,000.00	Training Fees (Others)	985,940.00
Other Project Expenses:		Contribution towards Mission	46,000.00
Child Welfare Expenses	8,000.00	Interest Income (Savings A/c)	10,895.00
Village/Rural Development	246,002.90	Other Misc. Income	19,470.00
Environmental Awareness	25,650.00		
Employment Awareness	15,790.00		
Old-age Welfare	37,900.00		
Women & Child Welfare	12,000.00		
Agricultural Project	24,200.00		
Medical Project	51,810.00		
Seminars	15,269.00		
Mission Awake	125,800.00		
Other Administrative Expenses:			
Audit Fees	31,600.00		
Bank Charges	1,018.00		
Donation Paid	26,180.00		
Electric Expenses	53,929.70		
Insurance	17,329.00		
Centre Expenses	25,000.00		
Rent	822,000.00		
Telephone Expenses	1,456.00		
Website Design and	7,000.00		
Vehicle Maintenance	21,842.00		
Other Office Expenses	234,248.60		
Rounded Off	0.33		
Depreciation	311,321.08		
Excess of Income over Expenditure	32,699.33		
Tot	3,960,249.94	Total	3,960,249.94

Place : Shillong
Date : 21/08/2023

In terms of our reports of even date
for Shubham Agarwala & Associates
(Chartered Accountants)


 Shubham Agarwala
 (M. No. : 307240)

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHA)], ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment
Year
2023-24

PAN AACAS7266H

Name SHUBHAM CHARITABLE ASSOCIATION

Address GOPAL GIRI, OPPOSITE KENCHES TRACE BEAT HOUSE, RILBONG, Bishnupur B.O, Shillong , EAST KHASI HILLS ,
21-meghalaya , 793004

Status 05-AOP/BOI

Form Number

ITR-7

Filed u/s 139(1)-On or before due date

e-Filing Acknowledgement Number

513343400141123

Taxable Income and Tax Details

Accreted Income and Tax Detail

Current Year business loss, if any

1

0

Total Income

2

0

Book Profit under MAT, where applicable

3

0

Adjusted Total Income under AMT, where applicable

4

0

Net tax payable

5

0

Interest and Fee Payable

6

0

Total tax, interest and Fee payable

7

0

Taxes Paid

8

0

(+) Tax Payable /(-) Refundable (7-8)

9

0

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 PUSHPA BAJAJ in the capacity of Director
having PAN ACKPB9133H from IP address 49.37.90.62 on 14-Nov-2023 15:54:06 DSC SI.No
& Issuer 8135870 & 89485982570319320616279314750636181593CN=Care4Sign DSC Sub CA
2022,OU=Certifying Authority,O=Care4Sign Safetec Limited,C=IN

System Generated

Barcode/QR Code



AACAS7266H07513343400141123041408a9b067b2b8fc60d26b1ff44484e8d2c55f

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU