

A.Y. 2022-2023

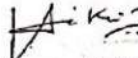
Name : Manipur International University
Address : MIU Palace
 Airport Road
 Ghari, Imphal, Imphal - 795 001

Previous Year : 2021-2022
PAN : AAAGM 0793 B
Status : Artificial Juridical Person
D. O. F. : 26-Jun-2018

Updated Return Statement of Income

	Rs.	Rs.	Rs.
■ Profits and gains of Business or Profession			
<i>Business-1</i>			
Net Profit Before Tax as per P & L a/c		3,31,716	
Add: Inadmissible expenses & Income not included			
Depreciation debited to P & L a/c		21,31,738	
<i>Adjusted Profit of Business-1</i>		24,63,454	
Total income of Business and Profession		24,63,454	
Less: Depreciation as per IT Act	3	21,31,738	
<i>Income chargeable under the head "Business and Profession"</i>			3,31,716
■ Total Income			3,31,716
Total income rounded off u/s 288A			3,31,720
Tax on total income			4,086
Add: Cess			163
Tax with cess			4,249
Net Tax			4,249
Interest u/s 234A		714	
Fee u/s 234F		1,000	1,714
■ Balance tax payable			5,960
Additional tax u/s 140B(3)	1	1,240	1,240
Tax on Additional income			7,200
Tax paid u/s 140B	2		7,200
■ Tax due			0




Chancellor
 Manipur International University
 Imphal, Manipur

A.Y. 2022-2023

Name : Manipur International University

Previous Year : 2021-2022

PAN : AAAGM 0793 B

Address : MIU Palace
Airport Road
Gharl, Imphal, Imphal - 795 001

Status : Artificial Juridical Person
D. O. F. : 20-Jun-2018

Updated Return Statement of Income

Schedule 1

Additional tax u/s 140B(3)

Head of income in which Additional income is declared	Amount
Business or profession	3,31,716
Total	3,31,716
Total Income as per Updated return	3,31,720

Amount payable as per Updated return	5,960
Regular Assessment Tax, if any	0
Net tax payable	5,960
Less: Fee u/s 234F	1,000
Net tax payable excluding Fee u/s 234F	4,960
Additional Tax u/s 140B(3) @ 25%	1,240

Schedule 2

Tax paid u/s 140B

Name of the Bank and BSR Code

State Bank Of India-0002271
State Bank of India-0002271
Total

Date of deposit	Challan Sl.no.	Amount paid
27-Dec-23	33098	5,963
27-Dec-23	33818	1,237
		7,200

Bank A/c: Axis Bank 918020105867364 IFSC: UTIB0000468

Date : 27-Dec-2023

Place : Imphal

For Manipur International University


Authorised Signatory



Chancellor / འགྲུབ་པོ།
Manipur International University
འགྲུབ་པོ་ལྷན་ཁག་གི་སྐབས་འགྲུབ་པོ།
Imphal, Manipur / འགྲུབ་པོ་, འགྲུབ་པོ།


**MANIPUR INTERNATIONAL UNIVERSITY
MIU PALACE, AIRPORT ROAD, GHARI, IMPHAL-795001, MANIPUR**

BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2022

Previous Year	LIABILITIES	Amount	Previous Year	ASSETS	Amount
28,00,000	CAPITAL FUND Capital Account	28,00,000	1,04,25,800	FIXED ASSETS As per Schedule	1,14,30,135
-	Add: Excess of Income over Expenditure	-	10,00,000	DEPOSITS	
28,00,000	Closing Balance	28,00,000	14,136	Premises Deposit	10,00,000
1,54,72,967	Loan from Others	2,52,13,468	62,07,623	- Property Advance	1,00,00,000
			-	Tax Deducted at Source	14,136
				Previous Year Loss	52,07,623
				Less: Excess of Income over Expenditure	3,31,716
					48,75,907
				CLOSING BALANCES	
			1,39,318	Cash in Hand	5,05,119
			14,86,000	Cash at Bank	1,88,171
1,82,72,967	TOTAL	2,80,13,468	1,82,72,967	TOTAL	2,80,13,468

for **VENUGOPAL BHAT & CO**
CHARTERED ACCOUNTANTS

for **MANIPUR INTERNATIONAL UNIVERSITY**



VENUGOPAL BHAT
PROPRIETOR
MEN.NO.203150
Date: 30th July 2022
Place: Bangalore



For Venugopal Bhat & Co.
Chartered Accountants
Firm Reg. No. 0085065



Venugopal Bhat
M No. 203150


RIKUMAR PALLATHADKA
INANCELLOR / PRESIDENT

Charanator/gro/Prd
Manipur International University
City and State Registrar
Imphal, Manipur / India, 795001

MANIPUR INTERNATIONAL UNIVERSITY
MIU PALACE, AIRPORT ROAD, GHARI, IMPHAL-795001, MANIPUR

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

Previous Year	EXPENDITURE	Amount	Previous Year	INCOME	Amount
	TO:			BY:	
10,610	Bank Charges	33,134	3,014	Interest Income	-
1,05,260	Conveyance	3,56,650		Tuition Fees Collected	95,01,199
2,58,450	Electricity & Water Charges	5,95,484			
1,75,460	Miscellaneous Expenses	1,51,650	52,07,623	Excess of Expenditure over Income	-
2,45,158	Office Maintenance	1,95,450			
41,544	Postal & Couriers	38,474			
-	Printing & Stationery	1,02,341			
9,50,000	Rent-Building	14,47,500			
50,000	Repair & Maintenance	2,76,000			
1,45,000	Salaries & Wages	10,16,040			
-	Technical Charges	12,29,872			
-	Telephone & Internet Charges	2,31,650			
5,58,500	Travelling Expenses	13,63,500			
26,70,655	Depreciation	21,31,738			
	Excess of Income over expenditure	3,31,718			
52,10,637	TOTAL	95,01,199	52,10,637	TOTAL	95,01,199

for **VENUGOPAL BHAT & CO**
CHARTERED ACCOUNTANTS

for **MANIPUR INTERNATIONAL UNIVERSITY**

VENUGOPAL BHAT
PROPRIETOR
MEM.NO.203150
 Date: 30th July 2022
 Place: Bangalore



Venugopal Bhat & Co.
 Chartered Accountants
 Firm Reg. No. 0065065

HARIKUMAR PALLATHADKA
CHANCELLOR / PRESIDENT

Charancellor / প্রাচ্যরক্ষী
 Manipur International University
 মনিপুর আন্তর্জাতিক বিশ্ববিদ্যালয়
 Imphal, Manipur / ইম্ফাল, মনিপুর



Venugopal Bhat
 M No. 203150

UIN: 24203150 BKAC 06 6225

MANIPUR INTERNATIONAL UNIVERSITY
MIU PALACE, AIRPORT ROAD, GHARI, IMPHAL-795001, MANIPUR

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

Previous Year	RECEIPTS	Amount	Previous Year	PAYMENTS	Amount
	Opening Balances			- Loan from others	11,63,999
	- Cash in Hand	1,39,318		- Electrical Fittings	6,68,983
	- Cash at Bank	14,86,000	14,00,000	Computer & Printers	
28,00,000	Capital Account	-	51,00,000	Furniture & Fixtures-10%	14,75,000
1,54,72,967	Loan from Others	1,09,04,500	18,26,545	Lab Equipment & Others	9,92,000
40,00,000	Fixed Deposit	-	47,70,000	Property Advance	1,00,00,000
2,878	Interest Income	-	14,000	Library Books	
	- Tuition Fees Collected	95,01,199	40,00,000	Tax Deducted at Source	
			10,00,000	Fixed Deposit	
			10,610	Building Advance	
			1,05,260	Bank Charges	33,134
			2,58,450	Conveyance	3,56,650
			1,75,460	Electricity & Water Charges	5,95,484
			2,45,158	Miscellaneous Expenses	1,51,650
			41,544	Office Maintenance	1,85,450
				Postal & Couriers	38,474
				- Printing & Stationery	1,02,341
			9,50,000	Rent-Building	14,47,500
			50,000	Repair & Maintenance	2,76,000
			1,45,000	Salaries & Wages	10,16,040
				- Technical Charges	12,29,872
				- Telephone & Internet Charges	2,31,650
			5,58,500	Travelling Expenses	13,63,500
				Closing Balances	
			1,39,318	Cash in Hand	5,05,119
			14,86,000	Cash at Bank	1,88,171
2,22,75,845	TOTAL	2,20,31,017	2,22,75,845	TOTAL	2,20,31,017

for VENUGOPAL BHAT & CO
 CHARTERED ACCOUNTANTS


 VENUGOPAL BHAT
 PROPRIETOR
 MEM.NO.203150
 Date: 30th July 2022
 Place: Bangalore


Venugopal Bhat & Co.
 Chartered Accountants
 Firm Reg. No. 0065065



 Venugopal Bhat
 M No. 203150



for MANIPUR INTERNATIONAL UNIVERSITY


 HARIKUMAR PALLATHADKA
 CHANCELLOR / PRESIDENT

Chancellor / 
 Manipur International University
 মণিপুর আন্তর্জাতিক বিশ্ববিদ্যালয়
 Imphal, Manipur / ইম্ফাল, মণিপুর

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year 2023-24
[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			
PAN	AAAGM0793B		
Name	MANIPUR INTERNATIONAL UNIVERSITY		
Address	MIU Palace , Airport Road, Ghari, Imphal , Imphal , 20-Manipur, 91-INDIA, 795001		
Status	Artificial Juridical Person	Form Number	ITR-5
Filed u/s	139(4)-Belated	e-Filing Acknowledgement Number	578452690271223
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	7,28,870
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	7,28,870
	Net tax payable	5	60,605
	Interest and Fee Payable	6	16,538
	Total tax, interest and Fee payable	7	77,143
	Taxes Paid	8	77,140
	(+) 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
Income Tax Return submitted electronically on <u>27-Dec-2023 16:09:45</u> from IP address <u>49.37.241.87</u> and verified by <u>HARIKUMAR PALLATHADKA</u> having PAN <u>AKTPP9218L</u> on <u>27-Dec-2023</u> using paper ITR-Verification Form /Electronic Verification Code <u>74D892ZHDI</u> generated through <u>Aadhaar</u> OTP <u> </u> mode			
System Generated Barcode/QR Code	 AAAGM0793B055784526902712235e708532144fda9929e6c60f0a5792c38bd01a68		
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>			



INCOME TAX DEPARTMENT

Challan Receipt



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

ITNS No. : 280

PAN	:	AAAGM0793B
Name	:	MANIPUR INTERNATIONAL UNIVERSITY
Assessment Year	:	2023-24
Financial Year	:	2022-23
Major Head	:	Income Tax (Other than Companies) (0021)
Minor Head	:	Self-Assessment Tax (300)
Amount (in Rs.)	:	₹ 77,140
Amount (in words)	:	Rupees Seventy Seven Thousand One Hundred And Forty Only
CIN	:	23122700144428SBIN
Mode of Payment	:	Net Banking
Bank Name	:	State Bank Of India
Bank Reference Number	:	IK0C0SQPS1
Date of Deposit	:	27-Dec-2023
BSR code	:	0002271
Challan No	:	36273
Tender Date	:	27/12/2023

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 77,140
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 0
Total (A+B+C+D+E+F)		₹ 77,140
Total (In Words)		Rupees Seventy Seven Thousand One Hundred And Forty Only

Thanks for being a committed taxpayer!

Please print this challan receipt only if absolutely required. Save Paper, Save Environment.

Congrats! Here's what you have just achieved by choosing to pay online:



Time
Quick and Seamless



Paper
Save Environment



e-Receipt
Easy Access

A.Y. 2023-2024

Name : Manipur International University
 Address : MIU Palace
 Airport Road
 Ghat, Imphal, Imphal - 795 001

Previous Year : 2022-2023
 PAN : AAAGM 0793 B
 Status : Artificial Juridical Person
 D. O. F. : 26-Jun-2018

Statement of Income

	Rs.	Rs.	Rs.
Profits and gains of Business or Profession			
Business-1			
Net Profit Before Tax as per P & L a/c		7,28,868	
Add: Inadmissible expenses & Income not included			
Depreciation debited to P & L a/c		17,05,834	
Adjusted Profit of Business-1		24,34,702	
Total Income of Business and Profession		24,34,702	
Less: Depreciation as per IT Act	3	17,05,834	
Income chargeable under the head "Business and Profession"			7,28,868
Total Income			7,28,868
Total income rounded off u/s 288A			7,28,879
Tax on Total Income			68,274
Add: Cess			2,331
Tax with cess			60,605
Interest u/s 234A	1	3,030	
Interest u/s 234B		5,454	
Interest u/s 234C		3,054	
Fee u/s 234F		5,000	16,538
Net tax payable			77,143
Self-assessment tax paid	2		77,140
Balance tax payable			0

Schedule 1

Interest u/s 234A

	Amount
Net Tax payable	60,605
Months delayed	5
234A Interest	3,030

Schedule 2

Self Assessment tax paid

Name of the Bank and BSR Code	Date of deposit	Challan SL.no.	Amount paid
State Bank of India - 00C2271	27-Dec-23	36273	77,140

Bank A/c: Axis Bank 918020105867364 IFSC: UTIB0000468

Date : 27-Dec-2023
 Place : Imphal

For Manipur International University

[Signature]
 Chancellor / President



Chancellor / कुलासिनि
 Manipur International University
 मनिपुर अंतर्राष्ट्रिय विश्वविद्यालय
 Imphal, Manipur / इम्फाल, मनिपुर

**MANIPUR INTERNATIONAL UNIVERSITY
MIU PALACE, AIRPORT ROAD, GHARI, IMPHAL-795001, MANIPUR**

BALANCES SHEET FOR THE YEAR ENDED 31ST MARCH 2023

Previous Year	LIABILITIES	Amount	Previous Year	ASSETS	Amount
28,00,000	CAPITAL FUND Capital Account	28,00,000	1,14,30,135	FIXED ASSETS As per Schedule	1,02,42,501
	- Add: Excess of Income over Expenditure	-		DEPOSITS	
28,00,000	Closing Balance	28,00,000	10,00,000	Premises Deposit	10,00,000
			1,00,00,000	Property Advance	1,00,00,000
2,52,13,468	Loan from Others	2,08,89,583	14,138	Tax Deducted at Source	14,138
	- Deposits	40,000	48,75,907	Previous Year Loss	48,75,907
	Project Development	20,00,000		Less: Excess of Income over Expenditure	<u>7,28,888</u>
			5,05,119		
			1,88,171	CLOSING BALANCES	
				Cash in Hand	3,07,119
				Cash at Bank	18,788
2,80,13,468	TOTAL	2,67,29,583	2,80,13,468	TOTAL	2,57,29,583

for VENUGOPAL BHAT & CO
CHARTERED ACCOUNTANTS

VENUGOPAL BHAT
PROPRIETOR
MEM.NO.203150
Date: 31st July 2023
Place: Bangalore



Venugopal Bhat & Co.
Chartered Accountants
Firm Reg. No. 006506S



Venugopal Bhat
M No. 203150



for MANIPUR INTERNATIONAL UNIVERSITY

HARIKUMAR PALLATHADKA
CHANCELLOR / PRESIDENT

Chancellor / ສະຫວັນນະ
Manipur International University
ཤིན་ཧྲུང་ལོ་ལྷན་ཁྲིམས་ལུགས་
Imphal, Manipur / ມຸນີປາ, ມົນປຸ

MANIPUR INTERNATIONAL UNIVERSITY
MIU PALACE, AIRPORT ROAD, GHARI, IMPHAL-795001, MANIPUR

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

Previous Year	EXPENDITURE	Amount	Previous Year	INCOME	Amount
	TO:			BY:	
33,134	- Advertisement	88,000	95,01,199	Interest Income	-
	Bank Charges	8,195		Tuition Fees Collected	2,32,31,794
	- Books & Periodicals	19,550			
3,56,650	- College Festival	1,84,700			
5,95,484	Conveyance	1,47,533			
1,51,650	Electricity & Water Charges	2,48,167			
1,95,450	Miscellaneous Expenses	1,68,253			
38,474	Office Maintenance	11,57,007			
1,02,341	Postal & Couriers	54,999			
14,47,500	Printing & Stationery	2,15,211			
2,76,000	Rent-Building	53,00,000			
10,16,040	Repair & Maintenance	3,24,750			
	Salaries & Wages	1,04,48,732			
12,29,872	- Staff Welfare	1,09,020			
2,31,850	Technical / Consultation	10,35,826			
13,63,500	Telephone & Internet Charges	1,51,755			
21,31,738	Travelling Expenses	11,37,394			
	Depreciation	17,05,634			
3,31,718	Excess of Expenditure over Income	7,28,868			
95,01,199	TOTAL	2,32,31,794	95,01,199	TOTAL	2,32,31,794

for **VENUGOPAL BHAT & CO**
CHARTERED ACCOUNTANTS



VENUGOPAL BHAT
PROPRIETOR
MEM.NO.203150
 Date: 31st July 2023
 Place: Bangalore



For Venugopal Bhat & Co.
 Chartered Accountants
 Firm Reg. No. 0065065



Venugopal Bhat
 M No. 203150

24203150 AKAC 085998

for **MANIPUR INTERNATIONAL UNIVERSITY**

H.K.

HARIKUMAR PALLATHADKA
CHANCELLOR / PRESIDENT


Chancellor/कुलाधिपति
 Manipur International University
 मिपुर अंतर्राष्ट्रीय विश्वविद्यालय
 Imphal, Manipur/इम्फाल, मिपुर

MANIPUR INTERNATIONAL UNIVERSITY
MIU PALACE, AIRPORT ROAD, GHARI, IMPHAL-795001, MANIPUR

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

Previous Year	RECEIPTS	Amount	Previous Year	PAYMENTS	Amount
	Opening Balances		11,63,999	Loan from others	2,37,73,385
1,39,318	Cash in Hand	5,05,119	6,68,983	Electrical Fittings	4,35,000
14,86,000	Cash at Bank	1,88,171	-	Computer & Printers	83,200
			14,75,000	Furniture & Fixtures-10%	-
	- Capital Account	-	9,92,000	Lab Equipment & Others	-
1,09,04,500	Loan from Others	1,94,49,500	1,00,00,000	Property Advance	-
	- Fixed Deposit	2,00,00,000	-	Library Books	-
	- Interest Income	-	-	Tax Deducted at Source	2,00,00,000
95,01,199	Tuition Fees Collected	2,32,31,794	-	Fixed Deposit	-
	Deposits	40,000	-	Building Advance	-
	Project Development	20,00,000	-	Advertisement	88,000
	Salaries Returned	69,166	33,134	Bank Charges	6,195
			-	Books & Periodicals	19,550
			-	College Festivals	1,84,700
			3,56,650	Conveyance	1,47,533
			5,95,484	Electricity & Water Charges	2,48,167
			1,51,650	Miscellaneous Expenses	1,68,253
			1,95,450	Office Maintenance	11,57,007
			38,474	Postal & Couriers	54,999
			1,02,341	Printing & Stationery	2,15,211
			14,47,500	Rent-Building	53,00,000
			2,76,000	Repair & Maintenance	3,24,750
			10,16,040	Salaries & Wages	1,05,17,898
			-	Staff Welfare	1,09,020
			12,29,872	Technical / Consultation	10,35,826
			2,31,650	Telephone & Internet Charges	1,51,755
			13,63,500	Travelling Expenses	11,37,394
				Closing Balances	
			5,05,119	Cash in Hand	3,07,119
			1,88,171	Cash at Bank	18,788
2,20,31,017	TOTAL	6,54,83,750	2,20,31,017	TOTAL	6,54,83,750

for VENUGOPAL BHAT & CO
 CHARTERED ACCOUNTANTS


 VENUGOPAL BHAT
 PROPRIETOR
 MEM.NO.203150
 Date: 31st July 2023
 Place: Bangalore



for Venugopal Bhat & Co.
 Chartered Accountants
 Firm Reg. No. 0065065



Venugopal Bhat
 M No. 203150

for MANIPUR INTERNATIONAL UNIVERSITY


 HARIKUMAR PALLATHADKA
 CHANCELLOR / PRESIDENT


Chancellor / कुलाधिपति
 Manipur International University
 मणिपुर अंतर्राष्ट्रीय विश्वविद्यालय
 Imphal, Manipur / इम्फाल, मणिपुर


MANIPUR INTERNATIONAL UNIVERSITY
MIU PALACE, AIRPORT ROAD, GHARI, IMPHAL-795001, MANIPUR

SCHEDULE OF FIXED ASSETS AS AT 31ST MARCH 2023

Particulars	Opening Balance	Additional	Total 31/03/2023	Depreciation		Closing Balance
				Rate	Amount	
Computer & Printers	11,97,000	63,200	12,60,200	10%	1,23,861	11,56,339
Furniture & Fixtures	54,58,500	-	54,58,500	10%	5,45,850	49,12,650
Lab Equipment & Others	24,21,901	-	24,21,901	10%	2,42,190	21,79,711
Electrical Fittings	6,35,534	4,35,000	10,70,534	10%	1,07,053	9,63,481
Library Books	17,17,200	-	17,17,200	40%	6,86,880	10,30,320
TOTAL	1,14,30,135	5,18,200	1,19,48,335		17,06,834	1,02,42,501




Chancellor / ທ່ານນິເວດີ
Manipur International University
မိတ္ထီလ် အိမ်ရာမိတ္ထီလ်
Imphal, Manipur / ທ່ານນິ, ມິດທຸນ

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] (Please see Rule 12 of the Income-tax Rules, 1962)			2024-25
PAN	AAAGM0793B		
Name	MANIPUR INTERNATIONAL UNIVERSITY		
Address	MIU Palace , Airport Road, Ghari, Imphal, Imphal , IMPHAL WEST , 20-Manipur, 91-INDIA, 795001		
Status	Artificial Juridical Person	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	673796521311024
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	11,88,210
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	91,761
	Interest and Fee Payable	6	11,047
	Total tax, interest and Fee payable	7	1,02,808
	Taxes Paid	8	0
	(+) Tax Payable /(-) Refundable (7-8)	9	(+) 1,02,810
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>HARIKUMAR PALLATHADKA</u> in the capacity of <u>Principal Officer</u> having PAN <u>AKTPP9218L</u> from IP address <u>49.37.251.202</u> on <u>31-Oct-2024 18:45:01</u> DSC SI.No & Issuer <u>6630070</u> & <u>289301220583CN=Capricorn Sub CA for Individual DSC 2022,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN</u>			
System Generated Barcode/QR Code	 AAAGM0793B05673796521311024f874aa20c46a966c0f27dbd4562b483b392dd573		
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>			



INCOME TAX DEPARTMENT

Challan Receipt



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

ITNS No. : 280

PAN	:	AAAGM0793B
Name	:	MANIPUR INTERNATIONAL UNIVERSITY
Assessment Year	:	2024-25
Financial Year	:	2023-24
Major Head	:	Income Tax (Other than Companies) (0021)
Minor Head	:	Outstanding Demand (Regular Assessment Tax) (400)
Amount (in Rs.)	:	₹ 1,02,810
Amount (in words)	:	Rupees One Lakh Two Thousand Eight Hundred And Ten Only
CIN	:	24122900017774SBIN
Mode of Payment	:	Net Banking
Bank Name	:	State Bank Of India
Bank Reference Number	:	IK0DBGIM03
Date of Deposit	:	29-Dec-2024
BSR code	:	0002271
Challan No	:	03809
Tender Date	:	29/12/2024

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 1,02,810
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 0
Total (A+B+C+D+E+F)		₹ 1,02,810
Total (In Words)		Rupees One Lakh Two Thousand Eight Hundred And Ten Only

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MANIPUR INTERNATIONAL UNIVERSITY
MIU PALACE, AIRPORT ROAD, GHARI, IMPHAL-795001, MANIPUR

BALANCE SHEET AS AT 31ST MARCH 2024

Previous Year	LIABILITIES	Amount	Previous Year	ASSETS	Amount
28,00,000	CAPITAL FUND Capital Account	28,00,000	1,02,42,501	FIXED ASSETS As per Schedule	92,20,155
-	Add: Excess of Income over Expenditure	-	10,00,000	DEPOSITS Premises Deposit	10,00,000
28,00,000	Closing Balance	28,00,000	1,00,00,000	Property Advance	1,00,00,000
2,08,89,583	Loan from Others	-	14,136	Land Property	13,59,000
40,000	Deposits	40,000	41,47,039	Advance Tax, TDS & Self Asst Tax	98,476
20,00,000	Project Development	20,00,000		Previous Year Loss	41,47,039
-	Rent, Salary & TDS	2,17,47,120	3,07,119	Less: Ex. of Income over Expenditure	11,88,207
			18,788		
2,57,29,583	TOTAL	2,65,87,120	2,57,29,583	CLOSING BALANCES	
				Cash in Hand	23,129
				Cash at Bank	19,27,528
				TOTAL	2,65,87,120

for VENUGOPAL BHAT & CO
 CHARTERED ACCOUNTANTS

for MANIPUR INTERNATIONAL UNIVERSITY

VENUGOPAL BHAT
 PROPRIETOR
 MEM.NO.203150
 Date: 28th September 2024
 Place: Bangalore

For Venugopal Bhat & Co.,
 Chartered Accountants
 Firm Reg. No. 0065065

 Venugopal Bhat
 M.No. 203150

HARIKUMAR PALLATHADKA
 CHANCELLOR / PRESIDENT

MANIPUR INTERNATIONAL UNIVERSITY
MIU PALACE, AIRPORT ROAD, GHARI, IMPHAL-795001, MANIPUR

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

Previous Year	EXPENDITURE	Amount	Previous Year	INCOME	Amount
88,000	TO: Advertisement	8,52,017	-	BY: Interest Income	4,183
6,195	Bank Charges	1,894	-	Tuition Fees Collected	5,25,92,049
19,550	Books & Periodicals	1,90,173	2,32,31,794		
1,84,700	College Festival	1,75,450			
1,47,533	Conveyance	5,29,987			
2,48,167	Electricity & Water Charges	2,15,650			
1,68,253	Miscellaneous Expenses	2,87,611			
11,57,007	Office Maintenance	4,42,449			
54,999	Postal & Couriers	1,61,959			
2,15,211	Printing & Stationery	2,34,487			
-	Professional Charges	6,24,212			
-	Project Consultancy Fees	39,98,006			
53,00,000	Rent Old & New-Building	83,80,000			
3,24,750	Repair & Maintenance	6,97,706			
1,04,48,732	Salaries & Wages	3,00,56,120			
1,09,020	Staff Welfare	10,25,625			
10,35,826	Technical / Consultation	-			
1,51,755	Telephone & Internet Charges	4,04,990			
11,37,394	Travelling Expenses	17,64,843			
17,05,834	Depreciation	13,64,846			
7,28,868	Excess of Income over Expenditure	11,88,207			
2,32,31,794	TOTAL	5,25,96,232	2,32,31,794	TOTAL	5,25,96,232

for VENUGOPAL BHAT & CO
CHARTERED ACCOUNTANTS

for Venu GOPAL Bhat & Co,
 Chartered Accountants
 Firm Reg. No. 0065065



Venu GOPAL Bhat
 M.No. 203150

for MANIPUR INTERNATIONAL UNIVERSITY

HARIKUMAR PALLATHADKA
 CHANCELLOR / PRESIDENT

VENUGOPAL BHAT

PROPRIETOR

MEM.NO.203150

Date: 28th September 2024

Place: Bangalore


MANIPUR INTERNATIONAL UNIVERSITY
MIU PALACE, AIRPORT ROAD, GHARI, IMPHAL-795001, MANIPUR

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

Previous Year	RECEIPTS	Amount	Previous Year	PAYMENTS	Amount
	Opening Balances		2,37,73,385	Loan & Advances	50,89,995
5,05,119	Cash in Hand	3,07,119	4,35,000	Electrical Fittings	2,42,500
1,88,171	Cash at Bank	18,788	83,200	Computer & Printers	1,00,000
-	Capital Account	-	-	Furniture & Fixtures-10%	-
1,94,49,500	Loan from Others	9,99,700	-	Land Property	55,34,005
2,00,00,000	Fixed Deposit	-	-	Fees Reversed	9,12,018
-	Interest Income	4,183	2,00,00,000	Self Asst Tax	84,340
2,32,31,794	Tuition Fees Collected	3,77,89,488	88,000	Fixed Deposit	-
40,000	Deposits	-	6,195	Advertisement	8,52,017
20,00,000	Project Development	-	19,550	Bank Charges	1,894
69,166	Salaries Returned	-	1,84,700	Books & Periodicals	1,90,173
			1,47,533	College Festivals	1,75,450
			2,48,167	Conveyance	2,79,987
			1,68,253	Electricity & Water Charges	2,15,650
			11,57,007	Miscellaneous Expenses	1,52,611
			54,999	Office Maintenance	4,42,449
			2,15,211	Postal & Couriers	1,61,959
			-	Printing & Stationery	2,34,487
			-	Professional Fees	6,24,212
			-	Project Consultancy Fees	39,98,006
			53,00,000	Rent-Building	10,40,000
			3,24,750	Repair & Maintenance	1,32,106
			1,05,17,898	Salaries & Wages	1,44,95,000
			1,09,020	Staff Welfare	6,10,424
			10,35,826	Technical / Consultation	-
			1,51,755	Telephone & Internet Charges	2,42,055
			11,37,394	Travelling Expenses	13,57,283
				Closing Balances	
			3,07,119	Cash in Hand	23,129
			18,788	Cash at Bank	19,27,528
6,54,83,750	TOTAL	3,91,19,278	6,54,83,750	TOTAL	3,91,19,278

for VENUGOPAL BHAT & CO
 CHARTERED ACCOUNTANTS

for Venugopal Bhat & Co.,
 Chartered Accountants
 Firm Reg. No. 0065065


 Venugopal Bhat
 M.No. 203150

VENUGOPAL BHAT
 PROPRIETOR
 MEM.NO.203150

Date: 28th September 2024
 Place: Bangalore

for MANIPUR INTERNATIONAL UNIVERSITY

HARIKUMAR PALLATHADKA
 CHANCELLOR / PRESIDENT

MANIPUR INTERNATIONAL UNIVERSITY
MIU PALACE, AIRPORT ROAD, GHARI, IMPHAL-795001, MANIPUR

SCHEDULE OF FIXED ASSETS AS AT 31ST MARCH 2024

Particulars	Opening Balance	Additional	Total 31/03/2024	Depreciation		Closing Balance
				Rate	Amount	
Computer & Printers	11,56,339	1,00,000	12,56,339	10%	1,25,637	11,30,702
Furniture & Fixtures	49,12,650	-	49,12,650	10%	4,91,265	44,21,385
Lab Equipment & Others	21,79,711	-	21,79,711	10%	2,17,971	19,61,740
Electrical Fittings	9,63,481	2,42,500	12,05,981	10%	1,17,845	10,88,136
Library Books	10,30,320	-	10,30,320	40%	4,12,128	6,18,192
TOTAL	1,02,42,501	3,42,500	1,05,85,001		13,64,846	92,20,155



Acknowledgement Receipt of
 Income Tax Forms
 (Other Than Income Tax Return)

Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
559584250021024

Date of e-Filing
02-Oct-2024

Name	: Manipur International University
PAN/TAN	: AAAGM0793B
Address	: MIU Palace, Airport Road, Ghari, Imphal, Imphal, , undefined, IMPHAL WEST, Imphal H.O, Manipur, 795001
Form No.	: Form 3CB-3CD
Form Description	: 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
Assessment Year	: 2024-25
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 203150

(This is a computer generated Acknowledgement Receipt and needs no signature)

- The statement of derivatives required by the Income-tax Act, 1961 is enclosed herewith in Form No. 3CD.
- In our opinion and to the best of our information and according to explanations given in the particulars given in the said Form No. 3CD and information on subject in following explanation/s, I say:
 - This return shall not be verified with the books of accounts.
 - Records necessary to fully ascertain nature of transaction will be furnished by the assessee.



Income Tax Department, Government of India



VENUGOPAL BHAT & Co.,

FORM NO. 3CB

[See rule 6G(1)(b)]

Audit report under section 44AB of the Income-tax Act 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. We have examined the balance sheet as on, 31-Mar-2024, and the profit & loss account for the period beginning from 01-Apr-2023 to ending on 31-Mar-2024, attached herewith, of
M/s. Manipur International University
MIU Palace, Airport Road, Ghari, Imphal, Imphal H.O, Imphal, IMPHAL WEST, Manipur, 795 001, India
PAN: AAAGM0793B
2. We certify that the balance sheet and the profit & loss account are in agreement with the books of account maintained at the head office at Imphal and 0 branches.
3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any:
 - 1 The financial statements are the responsibility of the concern, Our responsibility is to express an opinion on these financial statements based on our audit..
 - 2 Documents which are relavent for audit has been examined.
 - 3 Wherever bills are not produced self vouchers are relied upon.Majoriy of expenses supported by selfmade vouchers
 - 4 Creditors & Debtors subject to confirmation.
- (b) Subject to above,-
 - (A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.
 - (B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.
 - (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view:-
 - (i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31-Mar-2024; and
 - (ii) in the case of the profit & loss account of the Profit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any:
 - 1 TDS returns could not be verified with the books of account.
 - 2 Records necessary to verify personal nature of expenses not maintained by the assessee.





VENUGOPAL BHAT & Co.,

For Venugopal Bhat & Co.,
Chartered Accountants
Firm Reg. No. 0065065



Venugopal Bhat

(Signature and stamp/seal of the signatory)

M.No. 203150

VENUGOPAL BHAT

Proprietor, M. No. 203150

Firm reg. No. 0065065

Place: **Bangalore**

Name of the signatory:

Date: **28-Sep-2024**

UDIN: 242031520BKACVU818

Full Address:

MF 2/1, 2nd Main, SFHS Layout, BTM 2nd
Stage, Bannerghatta Road, Bangalore South,
Bannerghatta Road S.O, Bangalore,
BANGALORE, Karnataka, 560076, India

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

- | | |
|--|--|
| 1 Name of the assessee | : M/s. Manipur International University |
| 2 Address | : MIU Palace, Airport Road, Ghari, Imphal, Imphal H.O, Imphal, IMPHAL WEST, Manipur, 795 001, India |
| 3 Permanent Account Number or Aadhaar Number | : PAN: AAAGM0793B |
| 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 |
| 5 Status | : ARTIFICIAL JURIDICAL PERSON |
| 6 Previous year | : 01-Apr-2023 to 31-Mar-2024 |
| 7 Assessment year | : 2024-25 |
| 8 Indicate the relevant clause of section 44AB under which the audit has been conducted | : 44AB(a) |
| 8a Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/ 115BAD/115BAE? | : Yes - 115BAC |

PART - B

- | | | |
|-----------|---|-------------------|
| 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? | Not Applicable |
| | (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. | Not Applicable |
| 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).
(b) If there is any change in the nature of business or profession, the particulars of such change. | As per sch.10 |
| 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.) | As per sch.11b |
| | (c) List of books of account and nature of relevant documents examined. | As per sch.11c |
| 12 | Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant sections (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) | No |
| 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. | Not Applicable |



Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)		
(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			Not Applicable	
		Increase in profit (Rs.)	Decrease in profit (Rs.)		Net Effect (Rs.)
	ICDS I - Accounting Policies				
	ICDS II - Valuation of Inventories				
	ICDS III - Construction Contracts				
	ICDS IV - Revenue Recognition				
	ICDS V - Tangible Fixed Assets				
	ICDS VI - Changes in Foreign Exchange Rates				
	ICDS VII - Governments Grants				
	ICDS VIII - Securities				
	ICDS IX - Borrowing Costs				
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets				
(f)	Disclosure as per ICDS: ICDS I - Accounting Policies ICDS II - Valuation of Inventories ICDS III - Construction Contracts ICDS IV - Revenue Recognition ICDS V - Tangible Fixed Assets ICDS VI - Changes in Foreign Exchange Rates ICDS VII - Governments Grants ICDS VIII - Securities ICDS IX - Borrowing Costs ICDS X - Provisions, Contingent Liabilities and Contingent Assets			As per sch.13f	
14	(a)	Method of valuation of closing stock employed in the previous year.		Lower of Cost/Market rate	
	(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	
		Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
15	Give the following particulars of the capital asset converted into stock-in-trade: -				NIL
	(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.			
16	Amounts not credited to the profit and loss account, being,-				
	(a)	the items falling within the scope of section 28;			NIL
	(b)	the pro forma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;			NIL
	(c)	escalation claims accepted during the previous year;			NIL
	(d)	any other item of income;			NIL
	(e)	capital receipt, if any.			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				NIL
	Details of property	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 following form :-			As per sch.18	



- (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 the second proviso to sub-section (3) of section 115BAC.
 - (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 adjustments on account of—
 - (i) Central Value Added Tax credits 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-
 a) 32AD, (b) 33AB, (c) 33ABA, (d) 35(1)(i), (e) 35(1)(ii), (f) 35(1)(ia), (g) 35(1)(iii), (h) 35(1)(iv), (i) 35(2AA), (j) 35(2AB), (k) 35ABA, (l) 35ABB, (m) 35AD, (n) 35CCA, (o) 35CCC, (p) 35CCD, (q) 35D, (r) 35DD, (s) 35DDA, (t) 35E, (u) any other relevant 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 provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.

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)]

(b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Serial number	Nature of fund	Sum received from employees	Due date for payment	The actual Amount paid	The actual date of payment to the concerned authorities
---------------	----------------	-----------------------------	----------------------	------------------------	---

21 (a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of -
 Capital expenditure
 Personal expenditure
 Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like, published by a political party
 Expenditure incurred at clubs being entrance fees and subscriptions
 Expenditure incurred at clubs being cost for club services and facilities used
 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)
 Expenditure by way of any other penalty or fine not covered above
 Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India
 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

(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: (I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payee	NIL
(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) (I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payee (V) amount of tax deducted	NIL
(ii) as payment referred to in sub-clause (ia) (A) Details of payment on which tax is not deducted: (I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payee	NIL
(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. (I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payee (V) amount of tax deducted (VI) amount out of (V) deposited, if any	NIL
(iii) as payment referred to in sub-clause (ib) (A) Details of payment on which levy is not deducted: (I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payee	NIL
(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. (I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payer (V) amount of levy deducted (VI) amount out of (V) deposited, if any	NIL
(iv) under sub-clause (ic) [Wherever applicable]	NIL
(v) under sub-clause (iia)	NIL
(vi) under sub-clause (iib)	NIL
(vii) under sub-clause (iii) (A) date of payment (B) amount of payment (C) name and address of the payee	NIL
(viii) under sub-clause (iv)	NIL
(ix) under sub-clause (v)	NIL



	(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;	NIL					
	(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					
	<table border="1"> <thead> <tr> <th>Serial number</th> <th>Date of payment</th> <th>Nature of payment</th> <th>Amount</th> <th>Name and Permanent Account Number or Aadhaar Number of the payee, if available</th> </tr> </thead> </table>	Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number or Aadhaar Number of the payee, if available	
Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number or Aadhaar Number of the payee, if available			
	(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);	Yes					
	<table border="1"> <thead> <tr> <th>Serial number</th> <th>Date of payment</th> <th>Nature of payment</th> <th>Amount</th> <th>Name and Permanent Account Number or Aadhaar Number of the payee, if available</th> </tr> </thead> </table>	Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number or Aadhaar Number of the payee, if available	
Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number or Aadhaar Number of the payee, if available			
	(e) provision for payment of gratuity not allowable under section 40A(7);	NIL					
	(f) any sum paid by the assessee as an employer not allowable under section 40A(9);	NIL					
	(g) particulars of any liability of a contingent nature;	NIL					
	(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;	NIL					
	(i) amount inadmissible under the proviso to section 36(1)(iii)	NIL					
22	(a) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	NIL					
	(b) Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961.	NIL					
23	Particulars of payments made to persons specified under section 40A (2)(b).	NIL					
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.	NIL					
25	Any amount of profit chargeable to tax under section 41 and computation thereof.	NIL					
26	In respect of any sum referred to in clauses (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-	NIL					
	(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;						
	(b) not paid during the previous year.						
	(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);						
	(b) not paid on or before the aforesaid date.						
	(State whether sales 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/ Input Tax Credit(ITC) 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/ Input Tax Credit(ITC) in the accounts.	NIL					
	(b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	NIL					
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia), if yes, please furnish the details of the same.	Not Applicable					



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.	Not Applicable
29A	(a) Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in section 56(2)(ix)?	No
	(b) If yes, please furnish the following details: (i) Nature of income (ii) Amount thereof	
29B	(a) Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in section 56(2)(x)?	No
	(b) If yes, please furnish the following details: (i) Nature of income (ii) Amount (in Rs.) thereof	
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].	NIL
30A	(a) Whether primary adjustment to transfer price, as referred to in section 92CE(1), has been made during the previous year?	No
	(b) If yes, please furnish the following details (i) Under which clause of section 92CE(1) primary adjustment is made? (ii) Amount (in Rs.) of primary adjustment (iii) Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of section 92CE(2)? (iv) If yes, whether the excess money has been repatriated within the prescribed time (v) If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	
30B	(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 section 94B(1)?	Not Applicable
	(b) If yes, please furnish the following details: (i) Amount (in Rs.) of expenditure by way of interest or of similar nature incurred (ii) Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.) (iii) 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 (iv) Details of interest expenditure brought forward as per sub-section (4) of section 94B (v) Details of interest expenditure carried forward as per sub-section (4) of section 94B	
30C	(a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year? (b) If yes, please specify:- (i) Nature of the impermissible avoidance arrangement: (ii) Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:	No
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: (i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the lender or depositor; (ii) amount of loan or deposit taken or accepted; (iii) whether the loan or deposit was squared up during the previous year;	NIL



<p>(iv) maximum amount outstanding in the account at any time during the previous year;</p> <p>(v) whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;</p> <p>(vi) 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.</p>	
<p>(b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:</p> <p>(i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the person from whom specified sum is received;</p> <p>(ii) amount of specified sum taken or accepted;</p> <p>(iii) whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;</p> <p>(iv) 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.</p> <p>(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)</p>	NIL
<p>(ba) 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:</p> <p>(i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;</p> <p>(ii) Nature of transaction;</p> <p>(iii) Amount of receipt (in Rs.);</p> <p>(iv) Date of receipt;</p>	NIL
<p>(bb) 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:</p> <p>(i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;</p> <p>(ii) Amount of receipt (in Rs.);</p>	NIL
<p>(bc) 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:</p> <p>(i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;</p> <p>(ii) Nature of transaction;</p> <p>(iii) Amount of payment (in Rs.);</p> <p>(iv) Date of payment;</p>	NIL
<p>(bd) 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:</p> <p>(i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;</p>	NIL



	(ii) Amount of payment (in Rs.); (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 3 rd July, 2017)																	
	(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 (i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee; (ii) amount of the repayment; (iii) maximum amount outstanding in the account at any time during the previous year; (iv) whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account; (v) 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																
	(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 (i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer; (ii) 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																
	(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:— (i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer; (ii) amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year. (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 the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act).	NIL																
32	(a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:	NIL																
	<table border="1"> <thead> <tr> <th>SI No</th> <th>Assessment Year</th> <th>Nature of loss/allowance (in rupees)</th> <th>Amount as returned (in rupees)[^]</th> <th>All losses/allowances not allowed under section 115BAA/115BAC/115BAD/115BAE</th> <th>Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE</th> <th>Amount as assessed (give reference to relevant order)</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	SI No	Assessment Year	Nature of loss/allowance (in rupees)	Amount as returned (in rupees) [^]	All losses/allowances not allowed under section 115BAA/115BAC/115BAD/115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE	Amount as assessed (give reference to relevant order)	Remarks									
SI No	Assessment Year	Nature of loss/allowance (in rupees)	Amount as returned (in rupees) [^]	All losses/allowances not allowed under section 115BAA/115BAC/115BAD/115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE	Amount as assessed (give reference to relevant order)	Remarks											
	[^] If the assessed depreciation is less and no appeal pending then take assessed.																	
	(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																
	(c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.	No																
	(d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	NIL																



	(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.	Not Applicable										
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). Section under which deduction is claimed Amounts admissible as per the provision of the Income Tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.	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: 1 Tax deduction and collection Account Number (TAN) 2 Section 3 Nature of payment 4 Total amount of payment or receipt of the nature specified in column (3) 5 Total amount on which tax was required to be deducted or collected out of (4) 6 Total amount on which tax was deducted or collected at specified rate out of (5) 7 Amount of tax deducted or collected out of (6) 8 Total amount on which tax was deducted or collected at less than specified rate out of (5) 9 Amount of tax deducted or collected on (8) 10 Amount of tax deducted or collected not deposited to the credit of the Central Government out of (7) and (9)	No										
	(b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:	No										
	<table border="1"> <thead> <tr> <th>Tax deduction and collection Account Number (TAN)</th> <th>Type of Form</th> <th>Due date for furnishing</th> <th>Date of furnishing, if furnished</th> <th>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.</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	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.						
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	(c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	Not Applicable										
	<table border="1"> <thead> <tr> <th>Tax deduction and collection Account Number (TAN)</th> <th>Amount of interest under section 201(1A)/206C(7) is payable</th> <th>Amount paid out of column (2) along with date of payment.</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.								
Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.										
35	(a) In the case of a trading concern, give quantitative details of principal items of goods traded: (i) opening Stock; (ii) purchases during the previous year; (iii) sales during the previous year; (iv) closing Stock; (v) shortage/excess, if any.	Not Applicable										
	(b) In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products: A Raw materials : (i) opening stock; (ii) Purchases during the previous year; (iii) consumption during the previous year; (iv) sales during the previous year; (v) closing stock; (vi) yield of finished products;	Not Applicable										



	(vii) percentage of yield; (viii) shortage/excess, if any.											
	B Finished products/By-products : (i) opening stock; (ii) purchases during the previous year; (iii) quantity manufactured during the previous year; (iv) sales during the previous year; (v) closing stock; (vi) shortage/excess, if any.	Not Applicable										
36A	(a) Whether the assessee has received any amount in the nature of dividend as referred to in section 2(22)(e)?	No										
	(b) If yes, please furnish the following details: (i) Amount received (in Rs.) (ii) Date of receipt											
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.	Not Applicable										
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.	Not Applicable										
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.	Not Applicable										
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year: 1. Total turnover of the assessee 2. Gross profit/turnover 3. Net profit/turnover 4. Stock-in-trade/turnover 5. Material Consumed/finished goods produced (The details required to be furnished for principal items of goods traded or manufactured or services rendered)	As per sch.40										
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										
42	(a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?	No										
	(b) If yes, please furnish:											
	<table border="1"> <thead> <tr> <th>Income-tax Department Reporting Entity Identification Number</th> <th>Type of Form</th> <th>Due date for furnishing</th> <th>Date of furnishing, if furnished</th> <th>Whether the Form 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.</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported. If not, please furnish list of the details/transactions which are not reported.						
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43	(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in section 286(2)	No										
	(b) if yes, please furnish the following details:											
	(i) Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity											
	(ii) Name of parent entity											
	(iii) Name of alternate reporting entity (if applicable)											
	(iv) Date of furnishing of report											
	(c) if not due, Expected date of filing											
44	Break-up of total expenditure of entities registered or not registered under the GST:											



Particulars	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST	No
		Relating to goods or services exempt from GST	Relating to Entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities		

Place: BANGALORE
Date: **28-Sep-2024**

Name of the signatory:

For VENUGOPAL BHAT & CO,
Chartered Accountants
Firm Reg. No. 0065065

Venugopal Bhat
M.No. 203150
(Signature and stamp/seal of the signatory)
VENUGOPAL BHAT
Proprietor, M. No. 203150
Firm reg. No. 0065065
Full Address : MF 2/1, 2nd Main, SFHS Layout, BTM 2nd Stage, Bannerghatta Road, Bangalore South, Bannerghatta Road S.O, Bangalore, BANGALORE, Karnataka, 560076, India



10: Details of business / profession

	Sector	Sub-Sector	Code	Particulars of change
1	Education Services	Higher education	17004	No Change

11b: Books maintained

		Address
1	Bank book	MIU Palace, Airport Road, Ghari, Imphal, Imphal-795 001, Manipur, India
2	Cash book	. -do-
3	Journal	. -do-
4	Ledger	. -do-
5	Purchase register	. -do-
6	Sales register	. -do-
7	Stock register	. -do-

11c: Books / documents examined

1	Bank book
2	Cash book
3	Journal
4	Ledger
5	Purchase register
6	Sales register
7	Stock register

13f: Disclosure as per ICDS

	ICDS	Disclosure
1	ICDS I - Accounting Policies	As per Statements
2	ICDS II - Valuation of Inventories	As per Statements
3	ICDS III - Construction Contracts	NA
4	ICDS IV - Revenue Recognition	As per Statements
5	ICDS V - Tangible Fixed Assets	As per Statements
6	ICDS VI - Changes in Foreign Exchange Rates	NIL
7	ICDS VII - Governments Grants	Nil
8	ICDS VIII - Securities	As per Statements
9	ICDS IX - Borrowing Costs	As per Statements
10	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	As per Statements



18 (1): Depreciation allowable under the Act

Block of Assets/ Class of Assets	Rate	Depreciation Method	Actual Cost/ W.D.V. as on 01.04.23	Adjustment made to the W.D.V. under section 115BAC	Adjusted W.D.V	Additions Up to 04.10.23	Additions after 04.10.23	Deletion	Total	Other Adjustments, if any	Depreciation	W.D.V. as on 31.03.2024
4. Furnitures/ fittings	10%	WDV	92,12,181		92,12,181	2,87,500	55,000	NIL	95,54,681	NIL	9,52,718	86,01,963
7. Plant/ Machinery - as per proviso to Rule 5(1)	40%	WDV	10,30,320	NIL	10,30,320	NIL	NIL	NIL	10,30,320	NIL	4,12,128	6,18,192
Total			1,02,42,501	NIL	1,02,42,501	2,87,500	55,000	0	1,05,85,001	0	13,64,846	92,20,155



18 (ii): Details of Additions to Fixed Assets

Block of Assets	Amount	Date of purchase	Date put to use	Adjustments, if any
4. Furnitures/ fittings 10%-	1,00,000	27-Jul-2023	27-Jul-2023	
4. Furnitures/ fittings 10%-	1,87,500	21-Apr-2023	21-Apr-2023	
4. Furnitures/ fittings 10%-	55,000	12-Oct-2023	12-Oct-2023	
Total of block 4	3,42,500			
Grand Total	3,42,500			

40: Accounting Ratios

		Current year amount	Ratio to turnover(%)	Last year amount	Last year %
1	Total turnover of the assessee	5,25,92,049		0	
2	Gross profit/turnover	1,85,42,106	35.26	NIL	NIL
3	Net profit/turnover	11,88,207	2.26	NIL	NIL
4	Stock-in-trade/turnover	NIL	NIL	NIL	NIL
5	Material consumed to Finished goods		NIL		NIL
	Material consumed	NIL		NIL	
	Finished goods produced	NIL		NIL	

For VENUGOPAL BHART & Co.
For Venugopal Bhat & Co.
Chartered Accountants
Firm Reg. No. 0065065



Venugopal Bhat
VENUGOPAL BHAT

Proprietor, M. No. 203150

Firm reg. No. 006506S

Place: BANGALORE

Date: **28-Sep-2024**