

**MAHAYOGI GORAKHNATH UNIVERSITY**  
**GORAKHPUR**

**AROGYA DHAM, BALAPAR ROAD, SONBARSA, GORAKHPUR-273007**

**UNDER GURU SRI GORACHCHA NATH CHIKITSALYA**

**PAN : AADTS7163H**

**AUDIT REPORT**

**F.Y. : 2023-24**

**M. VAISH & CO.**

**CHARTERED ACCOUNTANTS**

**SHAHI BUILDING, CINEMA ROAD, GOLGHAR**

**GORAKHPUR – 273001 (U.P.)**

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**M VAISH AND CO.**

Chartered Accountants

Shahi Building, Cinema Road, Golghar, Gorakhpur-273001 Uttar Pradesh

Phone : 8756416036

E-Mail : camvaish@gmail.com

**FORM NO. 10B**

[See rule 16CC and 17B]

UDIN : 2441128BKFAF1006

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

We have examined the balance sheet of **GURU SRI GORACHCHA NATH CHIKITSALYA** [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31/03/2024** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named institution at the address mentioned at serial number 14 of the Annexure :

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications :-

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 above named institution as on **31/03/2024** and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on **31/03/2024**

subject to the following observations/qualifications :-

The prescribed particulars are annexed hereto.

Place : **GORAKHPUR**

Date : **27/08/2024**



**MANI GUPTA**

M. No. : 411128

FRN : 0000264C

**SHAHI BUILDING, CINEMA ROAD,  
GOLGHAR, GORAKHPUR-273001 UTTAR  
PRADESH**



**ANNEXURE**  
**Statement of Particulars**

**Basic Details**

PAN of the auditee	AADTS7163H
Name of the auditee	GURU SRI GORACHCHA NATH CHIKITSALYA
Assessment Year	2024-25
Previous Year	01/04/2023 to 31/03/2024
Registered Address of the auditee	0,,,GORAKHNATH,GORAKHPUR,UTTAR PRADESH - 273015,INDIA
Other addresses, if applicable	

**General**

Type of the auditee	Society
Whether the auditee is established under an instrument?	Yes

**Registration Details**

Details of registration/provisional registration or approval/ provisional approval or notification of the auditee under the Income-tax Act(details of all the registration/provisional registration/approval/provisional approval/notification which are valid during the previous year should be provided, however where the auditee has got the registration/approval after provisional registration/approval the details of provisional registration/approval need not be provided)				
Section under which registered/provisionally registered or approved / provisionally approved / notified.	Date of Registration / provisional registration or approval / provisionally approval / notification (dd/mm/yyyy)	Registration / Approval / Notification / Unique Registration No. (URN), if available	Authority granting registration/provisional registration or approval/provisional approval or notification	Date from which Registration / provisional Registration / approval / provisional approval / notification is effective (dd/mm/yyyy)
(1)	(2)	(3)	(4)	(5)
Clause (a) of sub-section (1) of section 12AB of the Act	05/04/2022	AADTS7163HE20211	CIT (EXEMP.)	01/04/2021
Clause (i) of second proviso to sub-section (5) of section 80G of the Act	31/03/2023	AADTS7163H23LK01	CIT (EXEMP.)	01/04/2022

**Management**

(a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director(s) / shareholders holding 5% or more of shareholding / Office Bearer(s) of the auditee at any time during the previous year

S. No.	Name of person	Relation	Percentage of shareholding in case of shareholder	Unique Identification Number	ID Code	Address	Whether there is any change in relation during previous year of audit	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1	YOGI ADITYA NATH	Director		328825742358	02-Aadhaar Number	0,GORAKHNATH MANDIR,Gorakhpur, Gorakhnath Mandir S.O.GORAKHPUR, UTTAR PRADESH,273015,INDIA	No	
2	UDAI PRATAP SINGH	Members of society		355479612793	02-Aadhaar Number	704 B,RAJENDRA NAGAR,Gorakhpur, Gorakhnath Mandir S.O.GORAKHPUR, UTTAR PRADESH,273015,INDIA	No	
3	KAMAL NATH	Members of society		505044407996	02-Aadhaar Number	0,GORAKHNATH MANDIR,Gorakhpur, Gorakhnath Mandir S.O.GORAKHPUR, UTTAR PRADESH,273015,INDIA	No	
4	PRAMATH NATH MISHRA	Members of society		700208532448	02-Aadhaar Number	0,GORAKHPUR,Gorakhpur,Gorakhnath Mandir S.O.GORAKHPUR, UTTAR PRADESH,273015,INDIA	No	
5	TYAGI NATH	Members of society		867967806730	02-Aadhaar Number	0,CHOWK BAZAR,Maharajganj ,Maharajganj MDG S.O,MAHARAJGANJ,UTTAR PRADESH,273303,INDIA	No	
6	RAJAN PRASAD SRIVASTAVA	Members of society		981178889479	02-Aadhaar Number	C 138,GORAKHPUR, Gorakhpur,Gorakhpur H.O.GORAKHPUR, UTTAR PRADESH,273001,INDIA	No	
7	MAHANT MITHILESH NATH	Members of society		218447349352	02-Aadhaar Number	0,TULSIPUR,Tulsipur,S.O,BALRAMPUR,UTTAR PRADESH,271208,INDIA	No	

(b) In case if any of the persons [as mentioned in row 10(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year.

S. No.	Name	Unique Identification Number	ID code	Address	Non-individual person [as mentioned in row no 10(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	



Objects of the auditee		Medical relief			
(i)	Whether the auditee, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration?				No
(ii)	If yes, please furnish following information :-				
a.	Date of such modification/ adoption				
b.	Whether an application for registration has been made in the prescribed form and manner within the stipulated period of thirty days from the date of said adoption or modification, as per sub clause (v) of clause (ac) of sub-section (1) of section 12A				No
c.	If yes provide the following details regarding application for registration under sub-clause (v) of clause (ac) of sub-section (1) of section 12A				
S.No.	Date of Application	Status of registration in pursuance to application	Date of Registration or cancellation based on such application	URN of such registration	

#### Commencement of activities

(i)	Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year				No
(ii)	If yes in 13 (i), date of commencement of activities				
(iii)	If the answer to 13(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?				No
(iv)	If yes in 13(iii) above, provide the following details regarding application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to Clause (23C) of section 10 has been filed?				
S. No.	Date of Application	Status of registration in pursuance to application	Date of Registration/Cancellation based on such application	URN of such registration	

#### Place where books of accounts and other documents have been maintained

(i)	Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee									Yes
(ii)	Provide the following details of the books of account and other documents									
S. No.	Nature of Books of Account	Whether maintained by the auditee	Whether maintained in a computer system	Whether maintained at registered office	If maintained at any place other than the registered place				Whether the books of account have been audited	
					Address of such Place	Date of decision by management to keep account at such place	Whether intimated to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	Date of intimation to Assessing Officer		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(8a)	(9)	
1	Cash book	Yes	Yes	Yes					Yes	
2	Ledger	Yes	Yes	Yes					Yes	
3	Journal	Yes	Yes	Yes					Yes	
4	Copies of bills, whether machine numbered or otherwise serially numbered, wherever such bills are issued by the assessee, and copies or counterfoils of machine numbered or otherwise serially numbered receipts issued by the assessee	Yes	Yes	Yes					Yes	
5	Original bills wherever issued to the person and receipts in respect of payments made by the person	Yes	Yes	Yes					Yes	
6	Any other book that may be required to be maintained in order to give a true and fair view of the state of the affairs of the person and explain the transactions effected	Yes	Yes	Yes					Yes	



#### Advancement of General Public Utility

15. Where, in any of the projects/institutions run by auditee, one of the charitable purposes is advancement of any other object of general public utility then :-



(A)	Whether any activity is being carried on by the auditee which is in the nature of trade, commerce or business referred to in proviso to clause (15) of section 27	No
(B)	If yes, then percentage of receipt from such activity vis-à-vis total receipts 100	
(C)	Whether such activity in the nature of trade, commerce or business is undertaken in the course of actual carrying out of such advancement of any other object of general public utility	No
(D)	Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to clause (15) of section 27	No
(E)	If yes, then percentage of receipt from such activity vis-à-vis total receipts 50	
(F)	Whether such activity of rendering service is undertaken in the course of actual carrying out of such advancement of any other object of general public utility	No

If 'A' or 'D' in 15 is Yes, the aggregate annual receipts from such activities in respect of that project / institution

S.N.	Name of Project/ Institution	Amount of aggregate annual receipts from activities referred in 15A and 15D (in Rs.)

#### Business Undertaking

(i)	Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11	No
(ii)	If yes, then provide the following details of the business undertaking -	
(a)	Nature of Business Undertaking	
(b)	Sector	
(c)	Whether separate books of account have been maintained for the business undertaking	No
(d)	Income from the business undertaking for the previous year which is not to be included in the total income of the auditee as per sub-section (4) of section 11	0
(e)	Income from the business undertaking for the previous year which is to be included in the total income of the auditee as per sub-section (4) of section 11	0

#### Business incidental to Objects

(i)	Whether the auditee has any income being profits and gains from any business as referred in seventh proviso to Clause (23C) of section 10 or sub-section (4A) of section 11, as the case may be	No
(ii)	If yes, then provide the following details of such business	
(a)	Nature of Business	
(b)	Sector	
(c)	Whether separate books of account have been maintained for the business	No
(d)	Whether the business is incidental to the attainment of the objects of the auditee	No
(e)	Profits and gains from the business during the previous year	0

#### Receipts

Details of the receipts of the auditee on which tax has been deducted at source referred to in sections 194C or 194J or 194H or 194Q

S. No.	Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source	Amount of tax deducted at source	Section under which tax has been deducted at source	Category of Income/receipt				Income / receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee.	Whether separate books of account have been maintained for activities income / receipt which is mentioned in column 10
						Trade, commerce or business	Activity of rendering any service in relation to any trade, commerce or business	Others (specify the nature) (Rs)	Specify the nature		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(9a)	(10)	(11)

#### Voluntary Contributions

	Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable	No
	Whether auditee has filed Form No. 10BD for the previous year (If No then skip to row 23)	No
	Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year	0
	Donations not reported in Form No. 10BD /Not required to fill Form No. 10BD	
(i)	Donations received by fund or trust or institution of the auditee which is approved under clause (b) of sub-section (2) of section 80G	0
(ii)	Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G (other than those donations qualifying under clause (b) of sub-section (2) of section 80G or sub-clause (iv) of clause (a) of sub-section (2) of section 80G)	0
(iii)	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	
(a)	Cash donations exceeding Rs 2000	0
(b)	Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction	0
(c)	Others (Specify the nature)	0
(d)	Total (a)+(b)+(c)	0
(iv)	Donations which could not be reported in Form No. 10BD due to non-availability of identification of donor as required under Form No. 10BD	0
(v)	Donations received in kind	0
(vi)	Anonymous Donations referred to in section 115BBC	
(a)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC	0
(b)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC	0
(c)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC	0
(d)	Other anonymous donations taxable @ 30 % under section 115BBC	0
(e)	Total (a+b+c+d)	0
(vii)	Any other voluntary contribution not part of Form No. 10BD. Please specify the nature	0
(viii)	Total donation not reported in form No. 10BD [23(i)+23(ii)+23(iii)+(d) +23(iv)+23(v)+23(vi)+(e)+23(vii)]	0
	Total voluntary contributions received by the auditee during the previous year [22+23(viii)]	0
	Total Foreign Contribution out of the total voluntary contributions stated in 24	0
	Voluntary Contribution forming part of Corpus (which are included in 24)	0
(A)	Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11	0
(B)	Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11	0
	Voluntary Contributions required to be applied by the auditee during the previous year [24-(23(vi)+(d)+26A+ 26B)]	0

#### Income to be applied

3.	Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution of trust or any university or other educational institution or any hospital or other medical institution (other than the contribution reported in serial number 24)	809458260
4.	Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11	0
5.	Income required to be applied in India by the auditee during the previous year (27+28-29)	809458260

#### Application of Income





Application of Income (excluding application not eligible and reported under serial number 37)													
(i) Total amount applied for charitable or religious purposes in India during the previous year													
(a) Contribution or donation to any other person during the previous year													
Electronic								0					
Other than electronic								0					
Total								0					
(b) Object wise application other than the application provided in (a)													
S. No.		Amount applied for charitable or religious purposes				Electronic		Other than electronic		Total			
1		Religious				0		0		0			
2		Relief of poor				0		0		0			
3		Education				0		0		0			
4		Medical relief				908193859		3702029		911895888			
5		Yoga				0		0		0			
6		Preservation of Environment (including watersheds, forests and wildlife)				0		0		0			
7		Preservation of Monuments or Places or Objects of Artistic or Historic Interest				0		0		0			
8		Advancement of any other objects of general public utility				0		0		0			
9		Application which cannot be specifically categorized under (i) to (VIII)				0		0		0			
10		Total				908193859		3702029		911895888			
(c) Total application (a) + (b)(X)													
Electronic								908193859					
Other than electronic								3702029					
Total								911895888					
(ii) Details of application out of (i) (a) and (i) (b) resulting in payment in excess of Rs. 50 lakh during the previous year to any person													
S. No.		Name of person to Whom amount paid or credited		PAN of such person		Mode of Application			TDS				
						Electronic modes			Other than Electronic modes				
						Total			Whether any TDS has been deducted				
									Section under which TDS has been deducted				
(iii) Amount which was not actually paid during the previous year [if included in (i)(c)]										0			
(iv) Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year										0			
(v) Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]										911895888			
(vi) Bifurcation of application in 31(v) into Revenue or Capital										0			
(a) Revenue										0			
(b) Capital										0			
(vii) Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.										0			
(viii) Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year										0			
Amount to be disallowed from application													
(ix) Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to subsection(1) of section 11 read with sub-clause (ia) of clause (a) of section 40										0			
(x) Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A										0			
(A) Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) of section 40A										0			
(B) Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3A) of section 40A										0			
(xi) Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act towards Corpus										0			
(xii) Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act not having same objects										0			
(xiii) Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act										0			
(xiv) Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained										0			
(xv) Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained										0			
(xvi) Applied for any purpose beyond the objects of the auditee										0			
(xvii) Any other Disallowance (Please specify)										0			
(xviii) Total allowable application [(31(v)+31(vii)+31(viii)) - {31(ix) to 31(xvii)}]										911895888			
(xix) Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to subsection (1) of section 11										0			
(xx) Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11										0			
(xxi) Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income										0			
2. Taxable Income [30- 31(xviii) to 31(xxi)]										-102437628			
Section 115BBI													
3. Income taxable under section 115BBI													
(a) Whether the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?										No		0	
(b) Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?										No		0	
(i) Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto										No		0	
(ii) Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11										No		0	
(iii) Whether such income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of the Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11										No		0	
(iv) Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10										No		0	
(c) (i) Whether the auditee has any income which is income not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30										No		0	





	% under section 115BBI and the amount of such income		
(ii)	Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No	0
(d)	Whether the auditee has any income accumulated or set apart in excess of fifteen percent of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BBI and the amount of such income ?	No	0
(e)	Whether the auditee has made any application out of India which is not excluded from total income under clause (c) of sub-section (1) of section 11	No	0
Anonymous donation which is chargeable to tax @ 30 % under section 115BBC			0

#### Income

(a)	Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?	No	0
(b)	Income as per Explanation 3B to sub-section (1) of section 11 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section (2) of section 80G		0
(c)	Income as per Explanation 1B to the third proviso to Clause (23C) of section 10 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 1A to the third proviso to Clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G		0
(d)	Income chargeable under sub-section (4) of section 11		0

#### ii Asset

Details of Capital Asset Transferred under sub-section (1A) of section 11			
(a)	Whether a capital asset being property held under trust wholly for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No	
(b)	Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?	No	
(c)	Whether a capital asset being property held under trust in part only for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No	
(d)	Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?	No	

#### Calculation of Income out of different sources

Application of Income out of the following sources during the previous year					
			Electronic modes	Non-Electronic modes	Total
(A)	Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year		0	0	0
(B)	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year		0	0	0
(C)	Income of earlier previous years up to 15% accumulated or set apart		102437628	0	102437628
(D)	Corpus		0	0	0
(E)	Borrowed fund		0	0	0
(F)	Any other (Please specify)		0	0	0

#### Details of application resulting in payment or credit in excess of Rs. 50 lakh during previous year to a single person out of 37

S.N.	Name of person	PAN	Amount of application	Mode of Application			TDS		
				Electronic modes	Non-Electronic modes	Total	Whether any TDS has been deducted	Section under which TDS has been deducted	Amount of TDS

#### 20) and 22nd proviso to section 10(23C)

(i)	Whether provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?	No
(ii)	If yes in (i) specify the reason why the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?	
(a)	Provision of proviso to clause (15) of section 2 is applicable	No
(b)	condition specified in clause (a) of tenth proviso to clause (23C) of section 10 or sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated	No
(c)	condition specified in clause (b) of tenth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated	No
(d)	condition specified in twentieth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (ba) of sub-section (1) of section 12A have been violated	No
(iii)	If yes in (i), please provide computation of income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13	
(a)	Income for the previous year	0
(b)	Total Expenditure incurred in India, for the objects of the auditee,	0
(c)	Expenditure to be disallowed	
(i)	Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed	0
(ii)	Expenditure from any loan or borrowing	0
(iii)	Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and	0
(iv)	Expenditure in the form of contribution or donation to any person.	0
(v)	Capital expenditure	0
(vi)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40	0
(vii)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-sections 3 or 3A of section 40A	0
(viii)	Any other disallowance	0
(ix)	Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii)	0
(d)	Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 [ a -b+c(ix)]	0

#### Expenditure Incurred for Religious Purposes

In case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details			
(a)	Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure	No	0
(b)	Total income of auditee during the previous year		0%
(c)	Percentage of expenditure which is of religious nature to the total income [ Amount in (a)/(b)]		

#### Person referred to in 13(3)

Details of specified person* as referred to in sub-section (3) of section 13				
Code of Person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar number of such person, if allotted	Address of such person

If code 2 selected in column (1) specify the amount of contribution made to the auditee



Details of transactions referred to in section 13 (2)		
(a)	Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both	No
(b)	Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation.	No
(c)	Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the trust or institution for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services.	No
(d)	Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation.	No
(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate.	No
(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate.	No
(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person	No
(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest.	No

#### Filed Violation

Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation		No	
(a)	Income of the auditee has been applied, other than for the objects of the trust or institution.	No	
(b)	Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives	No	
(c)	Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.	No	
(d)	Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste.	No	
(e)	Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.	No	
(f)	Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such noncompliance has occurred, has either not been disputed or has attained finality.	No	
Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (8) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?		No	
In view of provisions of nineteenth proviso to clause (23C) of section 10 or sub-section (7) of section 11, please specify whether the trust or institution has claimed deduction under section 10 [other than clause (1), clause (23C) and clause (46) thereof] during the previous year and the amount of such claim?		No	
Whether the auditee has taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 289SS during the previous year?		No	0
Whether the auditee has received an amount exceeding the limit specified in section 289ST, 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?		No	0
Whether the auditee has repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 289T, during the previous year?		No	0
Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?		No	
A Whether the auditee is liable to pay interest under section 201(1A) or section 206C(7) ?		No	

#### Modules to fill as may be applicable Form 10B

##### Module Corpus: Details of Corpus

Type of corpus donation	Opening balance at the beginning of the previous year (Corpus not applied till the beginning of the previous year)	Received/Treated as corpus during the previous year	Applied during the previous year	Amount invested or deposited back in to corpus (which was earlier applied and not claimed as application if such application fulfilled the conditions)	Total amount invested or deposited back in to corpus	Financial year in which (4) was applied earlier	Closing balance	Invested in mode specified in section 11(5)	Amount taxed in previous assessment year	Invested in mode specified in section 11(5) as on last day of the previous year	If corpus donation is of type (I) then whether it fulfills the following conditions			
											Amount applied out of corpus for the purpose other than for which the voluntary contribution was made	Contribution or donation to any person	Maintained as not separately identifiable	Invested or deposited in the forms and modes other than those specified under sub-section (5) of section 11
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
							[(1+2+5)-3]							







In which Income deemed to be applied (F.Y.)	Date of furnishing Form 9A (dd/mm/yyyy)	Amount deemed to be applied during the previous year referred to in column 1	Reason of deeming application (a) Income has not been received during that year (b) any other reason	Out of the deemed application claimed earlier, amount required to be applied	Amount taxed in any earlier assessment year out of the amount referred to in column (5) (Fill schedule DA)	Out of the deemed application claimed, amount required to be applied during the financial year pertaining to current assessment year	Amount of deemed application claimed in earlier years, applied during the financial year relating to current AY	Amount which could not be applied and deemed to be income under section 11(1B) during the previous year	Balance Amount of deemed application
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(5-6)	(8)	(9)=(7-8)	(10)=(6-7)

**Schedule DA: Details of accumulated income taxed in earlier assessment years as per sub-section (1B) of section 11**

Assessment year in which the amount referred to in column (4) of schedule DI was taxed Dropdowns to be provided last five previous years beginning from the previous year preceding the current previous year					
of accumulation	2023-24	2022-23	2021-22	2020-21	2019-20

**Schedule AC: The details of accumulation**

Year of accumulation (F.Y.)	Date of furnishing Form 10 (dd/mm/yyyy)	Amount accumulated in the year of accumulation	Purpose of accumulation	Amount applied for charitable or religious purposes upto the beginning of the previous year	Balance to be applied (3)-(5)	Amount taxed in any earlier assessment (Fill schedule ACA)	Balance available for application (6)-(7)	Amounts applied for charitable or religious purpose during the previous year out of previous accumulation	Amount applied for purposes other than the purpose for which such accumulation was made (if applicable)	Amount credited or paid to any trust or institution registered under section 12AB or approved under subclauses (iv) or (v) or (vi) of clause (23C) of section 10 (if applicable)	Balance amount available for application (8)-(9)-(10)-(11)	Amount invested or deposited in the modes specified in section 11(5) out of (12)	Amount invested or deposited in the modes specified in section 11(5) other than specified in section 11(5) out of (12) (if applicable)	Amount which is not utilized during the period of accumulation (if applicable)	Amount deemed to be income within the meaning of subsection (3) of section 11 (if applicable) (10)+(11)+(14)+(15)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total															

**Schedule ACA: Details of accumulated income taxed in earlier assessment years under sub-section (3) of section 11**

Assessment year in which this amount was taxed					
Year of accumulation	2023-24	2022-23	2021-22	2020-21	2019-20





SP-a: Whether any part of income or property of the auditee is lent, or continues to be lent, to the specified person during the previous year?

No.	Name of specified person	PAN of specified person	Details		Details of Security			Details of Interest	
			Nature of income or property which is lent	Amount for which income or property is, or continues to be, lent to specified person for any period during the previous year	Nature of security	Value of security	Value of adequate security	Actual rate of interest that is charged	Adequate Rate of Interest
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

SP-b: Details of land, building or other property of the auditee which is, or continues to be, made available during the previous year for use of the specified person, during the previous year :

Name of specified person	PAN of specified person	Details of asset		Duration for which asset is, or continues to be, made available for the use of specified person during the previous year,		Details of rent for the previous year		Details of other compensation for the previous year		
		Nature of asset	Address	From dd/mm/yyyy	To dd/mm/yyyy	Amount of rent	Adequate rent	Nature	Amount of compensation	Adequate compensation
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

SP-c: Details of salary, allowance or otherwise which is paid to the specified person out of the resources of the auditee for services rendered by him during the previous year :

S. No.	Name of specified person	PAN of specified person	Nature of services rendered by specified person	Details of payment for the previous year		
				Nature of payment	Amount of payment (In Rs)	Reasonable amount for services
(1)	(2)	(3)	(4)	(5)	(6)	(7)

SP-d: Details of the services of the auditee are made available to the specified person during the previous year?

No.	Name of specified person	PAN of specified person	Details of services		Details of remuneration for the previous year		Details of compensation for the previous year		
			Nature of services made available	Value of services made available (In Rs.)	Actual amount of remuneration for the service	Adequate remuneration for the service	Nature of compensation for the service	Actual amount of compensation for the service	Adequate compensation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

SP-e 1: Details of any share, security is purchased by or on behalf of the auditee from the specified person during the previous year?

No.	Name of specified person	PAN of specified person	Nature of property purchased	Details of Shares or Security		Details of other property being movable	





			Name of the company/ concern of which the shares are purchased	Number of shares purchased during the previous year	Price of each share/security	Total consideration paid share or security	Adequate consideration for shares or security	Nature of property	Number of property purchased	Price of property	Total consideration paid for property during the previous year	Adequate Consideration
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

**Schedule SP-e 2 : Details in case of other property being immovable:**

No.	Name of specified person	PAN of specified person	Type of asset	Address of property	Area (in Sqft)	Duty Stamp value	Details of Consideration	
							Amount of consideration paid for asset	Adequate consideration for asset

**Schedule SP-f 1: Details of any share, security sold by or on behalf of the trust or institution to a specified person during the previous year?**

No.	Name of specified person	PAN of specified person	Nature of property sold	Details of Shares or Security					Details of Other Property being Movable				
				Name of the Company or Concern of which the shares are sold	No of shares sold during the previous year	Price of each share or security	Total Consideration share /security	Adequate consideration for share or security	Nature of movable property	Number of movable properties sold	Price of movable property	Total consideration for property during the previous year	Adequate consideration
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

**Schedule SP-f 2: Details in case of other property being immovable:**

S.No.	Name of specified person	PAN of specified person	Type of asset	Address of property	Area (in Sqft)	Stamp Duty Value	Details of Consideration	
							Amount consideration asset of for	Adequate consideration asset for

**Schedule SP-g: Details of any income or property which is diverted during the previous year in favour of any specified person**

S.No.	Name of specified person in whose favor income or property diverted	PAN of specified person	Details of Income or property that is diverted	
			Nature of Income or property that is diverted	Value of income or property that is diverted (in Rs.)
(1)	(2)	(3)	(4)	(5)

**Schedule h : Details of any funds that are, or continue to remain, invested in any concern during the previous year in which the specified person has a substantial interest**

S. No.	Details of the Concern in which funds are, or continue to remain, invested	Details of substantial interest





Nature of concern in which funds are continue to remain invested	Name of concern	Address of concern	Amount that is or continues to remain invested in concern during the year (In Rs.)	Duration of investment during the previous year		Nature of Investment	Income from investment during the year	Name of specified person having substantial interest in concern	PAN of specified person	Nature of substantial interest	Nature of concern in which funds are continue to remain invested
				From dd/mm/yyyy	To dd/mm/yyyy						
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

#### Rule other law violation

Name of law under which non-compliance has occurred	Nature of noncompliance	Date of order, direction or decree, holding that such non-compliance has occurred	Whether the order, direction or decree, has been disputed before any court or appellate forum	If yes, whether dispute has attained finality	Has the dispute been finalised in favour of the auditee
(2)	(3)	(4)	(5)	(6)	(7)

#### Schedule TDS disallowable: Details of amounts inadmissible amount disallowable under thirteenth proviso to clause (23C) of section 10 or subsection (1) of section 11 read with clause (ia) of clause (a) of section 40:

##### Details of payment on which tax is not deducted

Date of payment dd/mm/yyyy	Amount of payment (In Rs.)	Nature of payment	Name of Payee	PAN or Aadhar of payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5)	(6)

##### 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

Date of Payment Dd/MM/YYYY	Amount of payment (In Rs.)	Nature of payment	Name of Payee	PAN or Aadhar of payee, if available	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

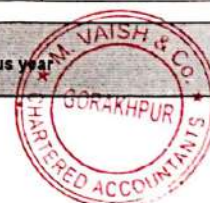
#### Schedule 40A(3): Details of amount is disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) of section 40A

No.	Date of payment	Amount of payment (In Rs.)	Nature of payment (In Rs.)	Name Of Payee	Payee PAN or aadhar, if available	Payee Address
(1)	(2)	(3)	(4)	(5)	(6)	(7)

#### Schedule 40A(3A): Details of Amount disallowable under thirteenth proviso to section 10(23C) /sub-section (1) of section 11 read with subsection (3A) of section 40A

S.No.	Date of payment	Amount	Nature	Name of Payee	Payee PAN or Aadhar, if available	Address Of Payee
(1)	(2)	(3)	(4)	(5)	(6)	(7)

#### Schedule 269SS: Details of loan or deposit or any specified sum taken, exceeding the limit specified in section 269SS during the previous year





Name of the lender or depositor	PAN or Aadhar, if available	Address	Loan or deposit or any specified sum	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year? Yes/No	Maximum amount outstanding in the account at any time during the previous year	By cheque or Bank draft or use of electronic clearing system through a bank account or any other mode	Whether account payee if by cheque or Bank draft?

Rule 269ST: Details of amount received exceeding the limit specified in section 269ST, 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?

Name of Payee	Payee PAN, if available	Address of Payee	Amount

Rule 269T: Details of repayment of any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?

Details of Payee			Details of Transaction						Mode of Repayment	
Name	PAN, if available	Address	Loan or deposit or any specified advance	Amount	Please specify mode of receipt [by cheque or Bank draft or use of electronic clearing system through a bank account or any other]	Whether Account payee, if by cheque or bank draft?	Whether Squared up?	Maximum amount outstanding	By cheque or Bank draft or use of electronic clearing system through a bank account or any other mode	Whether account payee if by cheque or bank draft?

Table TDS / TCS

Deduction and collection Account Number (TAN)	Section / Nature of Payment 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	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2) & (3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Table Statement of TDS / TCS

Deduction and collection account number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains Information about all transactions which are required to be reported
(1)	(2)	(3)	(4)	(5)

Table Interest on TDS/TCS

Deduction and collection account number (TAN)	Amount of interest under section 201(1A) or 206C(7) is payable	Amount paid out of column (2)	Date of payment DD/MM/YYYY
(1)	(2)	(3)	(4)







**M VAISH AND CO.**

Chartered Accountants

Shahi Building, Cinema Road, Golghar, Gorakhpur-273001 Uttar Pradesh

Phone : 8756416036

E-Mail : camvaish@gmail.com

**UDIN : 24411128BKFAER7454**

**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**

We have examined the balance sheet as on 31/03/2024, and the Profit and loss account for the period beginning from 01/04/2023 to ending on 31/03/2024, attached herewith of M/S GURU SHRI GORAKSHNATH CHIKITSALAYA, 0, GORAKHNATH, GORAKHPUR, UTTAR PRADESH-273015. PAN - AADTS7163H.

We certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at 0, GORAKHNATH, GORAKHPUR, UTTAR PRADESH-273015 and 0 branches.

(a) We report the following observations/ comments/ discrepancies/ inconsistencies, if any:

(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 31st March, 2024 and

(ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.

The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

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

**For M VAISH AND CO.**  
Chartered Accountants



**Mani Gupta**  
(Partner)

**M. No. : 411128**

**FRN : 0000264C**

**Shahi Building, Cinema Road, Golghar,  
Gorakhpur-273001 Uttar Pradesh**

**Date : 27/08/2024**  
**Place : Gorakhpur**



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

Name of the Assessee		M/S GURU SHRI GORAKSHNATH CHIKITSALAYA
Address		0, GORAKHNATH, GORAKHPUR, UTTAR PRADESH-273015
Permanent Account Number		AADTS7163H
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		Yes
SN	Type	Registration Number
1	Goods and Services Tax (UTTAR PRADESH)	09AADTS7163H1Z4
Status		Trust
Previous year from		01/04/2023 to 31/03/2024
Assessment year		2024-25
3 Indicate the relevant clause of section 44AB under which the audit has been conducted		
SN	Type	
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits	
(a) Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC/ 115BAD / 115BAE?		No
Section under which option exercised		

## PART-B

a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios	NA
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.	NA
10 a	Nature of business or profession.	
	Sector	Sub sector Code
	HEALTH CARE SERVICES	Other healthcare services(18020) 18020
b	If there is any change in the nature of business or profession, the particulars of such change.	
	Business	Sector Sub sector Code
	Nil	Nil Nil Nil
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed.	
	CASH BOOK, LEDGER ETC.	
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.)	
	Books maintained	Country Address Line 1 Address Line 2 Zip Code / Pin Code City / Town / District State
	CASH BOOK, LEDGER ETC.	INDIA 0 GORAKHNATH 273015 GORAKHPUR Uttar Pradesh
c	List of books of account and nature of relevant documents examined.	
	CASH BOOK, LEDGER ETC.	
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	
	Section	Amount
	Nil	Nil
13 a	Method of accounting employed in the previous year.	
	Mercantile system	
b	Whether there has been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year.	
	No	
c	If answer to (b) above is In the affirmative, give details of such change, and the effect thereof on the profit or loss.	
	Particulars	Increase in profit Decrease in profit
	Nil	Nil Nil
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:	
	ICDS	Increase in profit Decrease in profit Net Effect
	Nil	Nil Nil Nil
	Total	
f	Disclosure as per ICDS:	
	ICDS	Disclosure



	Nil	Nil
a	Method of valuation of closing stock employed in the previous year.	At Cost
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
	Nil	Nil
		Decrease in profit
		Nil

5	Give the following particulars of the capital asset converted into stock-in-trade: -			
	Description of capital asset	Date of acquisition	Cost of acquisition	Amount at which asset is converted in to stock in trade
	Nil	Nil	Nil	Nil

5	Amounts not credited to the profit and loss account, being: -	
a	The items falling within the scope of section 28.	
	Description	Amount
	Nil	Nil
b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned.	
	Description	Amount
	Nil	Nil
c	Escalation claims accepted during the previous year.	
	Description	Amount
	Nil	Nil
d	Any other item of income.	
	Description	Amount
	Nil	Nil
e	Capital receipt, if any.	
	Description	Amount
	Nil	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	Country	Address Line 1	Address Line 2	Zip Code / Pin Code	City / Town / District	State	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of subsection (2) of section 56 applicable?
	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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 :-													
Method of Depreciation	Description of the block of assets	Rate of depreciation	Opening WDV	Adjustment made to the WDV u/s 115BA A/115 BAC/115 BAD (for AY 2020-21, 2021-22 and 2024-25 only)	Adjustment made to the WDV of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted WDV	Additions			Deductions	Other Adjustments, if Any	Depreciation allowable	WDV at the end of the year	
							Purchase value	Adjustment on account of						
								CENVAT	Change in rate of exchange	Subsidy / Grant				
										Total value of purchase				
WDV	(18r) Furnitures & Fittings @ 10%- Sec 32(1)(ii)	10%	13721989			13721989	26532352	0	0	0			3150127	37104214
WDV	(18e) Plant & Machinery @ 60%- Sec 32(1)(ii)	60%	1618172			1618172	2330222	0	0	0			2216315	1732079
WDV	(18a) Plant	15%	8307592			830759	206110	0	0	0			1509607	885909





& Machinery @ 15%- Sec 32(1)(ii)		6		26	61						4	13
DV (18k) Building @ 5%- Sec 32(1)(ii)	5%	375065183		375065183	22216463	0	0	0	22216463		19667120	377614526
DV (18l) Building @ 10%- Sec 32(1)(ii)	10%	283911891		283911891	50367763	0	0	0	50367763		5352959	328926695
DV (18c) Plant & Machinery @ 40%- Sec 32(1)(ii)	40%	7030979		7030979	6759809	0	0	0	6759809		4966333	8824455
<b>Total</b>		<b>764424140</b>	<b>0</b>	<b>764424140</b>	<b>128817670</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>128817670</b>	<b>0</b>	<b>50448928</b>	<b>842792882</b>

**Additions : (18r) Furnitures & Fittings @ 10%- Sec 32(1)(ii)**

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
30/04/2023	30/04/2023	11897412				11897412
01/12/2023	14/12/2023	9704424				9704424
16/05/2023	16/05/2023	1288925				1288925
18/02/2024	18/02/2024	3641591				3641591
<b>Total</b>		<b>26532352</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26532352</b>

**Additions : (18c) Plant & Machinery @ 40%- Sec 32(1)(ii)**

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
15/06/2023	15/06/2023	856482				856482
18/07/2023	18/07/2023	648242				648242
02/09/2023	02/09/2023	1603542				1603542
12/08/2023	12/08/2023	503468				503468
14/09/2023	14/09/2023	398168				398168
18/10/2023	18/10/2023	506428				506428
29/01/2024	29/01/2024	953181				953181
16/02/2024	16/02/2024	468243				468243
14/02/2024	14/02/2024	484938				484938
15/03/2024	15/03/2024	337117				337117
<b>Total</b>		<b>6759809</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6759809</b>

**Additions : (18l) Building @ 10%- Sec 32(1)(ii)**

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
14/11/2023	14/11/2023	722374				722374
28/05/2023	28/05/2023	394474				394474
15/12/2023	15/12/2023	74340				74340
24/02/2024	24/02/2024	502573				502573
22/07/2023	22/07/2023	263730				263730
16/08/2023	16/08/2023	7131150				7131150
19/02/2024	19/02/2024	41279122				41279122
<b>Total</b>		<b>50367763</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50367763</b>

**Additions : (18k) Building @ 5%- Sec 32(1)(ii)**

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
16/06/2023	16/06/2023	14337970				14337970
22/02/2024	22/02/2024	7878493				7878493
<b>Total</b>		<b>22216463</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22216463</b>

**Additions : (18a) Plant & Machinery @ 15%- Sec 32(1)(ii)**

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
15/06/2023	15/06/2023	598300				598300
14/11/2023	14/11/2023	170447				170447
16/08/2023	16/08/2023	207956				207956
14/10/2023	14/10/2023	163057				163057
10/05/2023	10/05/2023	550060				550060
14/06/2023	14/06/2023	392000				392000
16/05/2023	16/05/2023	134166				134166
18/02/2024	18/02/2024	1104941				1104941
19/06/2023	19/06/2023	172800				172800
15/02/2024	15/02/2024	13400				13400
20/02/2024	20/02/2024	21400				21400
19/06/2023	19/06/2023	19000				19000
16/02/2024	16/02/2024	4956				4956
15/02/2024	15/02/2024	1713600				1713600
16/04/2023	16/04/2023	1250000				1250000
18/02/2024	18/02/2024	134400				134400
02/03/2024	02/03/2024	27900				27900
16/02/2024	16/02/2024	424300				424300
16/08/2023	16/08/2023	200600				200600
18/07/2023	16/07/2023	5559440				5559440
20/02/2024	20/02/2024	458052				458052
15/05/2023	15/05/2023	241750				241750









(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	Aadhaar of the payee	Address of the payee	Amount of tax deducted
Nil	Nil Nil	Nil	Nil	Nil	Nil	Nil	Nil

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	Aadhaar of the payee	Address of the payee
Nil	Nil Nil	Nil	Nil	Nil	Nil	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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of tax deducted	Amount out of (V) deposited, if any
Nil	Nil Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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	Aadhaar of the payee	Address of the payee
Nil	Nil Nil	Nil	Nil	Nil	Nil	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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of levy deducted	Amount out of (V) deposited, if any
Nil	Nil Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

iv. Fringe benefit tax under sub-clause (ic)

Nil

v. Wealth tax under sub-clause (iia)

Nil

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

Nil

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	Aadhaar of the payee	Address of the payee
Nil	Nil Nil	Nil	Nil	Nil	Nil

viii. Payment to PF/other fund etc. under sub-clause (iv)

Nil

ix. Tax paid by employer for perquisites 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

Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
Nil	Nil	Nil	Nil	Nil 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

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar of the payee
Nil	Nil	Nil Nil	Nil	Nil	

(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	Name of the payee	PAN of the payee	Aadhaar of the payee
Nil	Nil	Nil Nil	Nil	Nil	

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

Nature of liability	Amount
Nil	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

Particulars	Amount
Nil	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.

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3	Particulars of any payment made to persons specified under section 40A(2)(b).					
	Name of related party	PAN	Aadhaar	Relation	Nature of Transaction	Payment Made (Amount)
	Nil	Nil		Nil	Nil	Nil
4	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.					
	Section	Description			Amount	
	Nil	Nil			Nil	
5	Any amounts of profits chargeable to tax under section 41 and computation thereof					
	Name of party	Amount of income	Section	Description of transaction	Computation	
	Nil	Nil	Nil	Nil	Nil	
6	(i) In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-					
A	Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was:-					
	(a) Paid during the previous year					
	Section	Nature of Liability			Amount	
	Nil	Nil			Nil	
	(b) Not paid during the previous year;					
	Section	Nature of Liability			Amount	
	Nil	Nil			Nil	
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 139(1);					
	Section	Nature of Liability			Amount	
	Nil	Nil			Nil	
	(b) Not paid on or before the aforesaid date.					
	Section	Nature of Liability			Amount	
	Nil	Nil			Nil	
	state whether sales tax, goods & services 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 profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit (ITC) in accounts.					
	No					
	CENVAT / ITC		Amount	Treatment in Profit & Loss / Accounts		
	Opening Balance					
	Credit Availed					
	Credit Utilized					
	Closing / outstanding Balance					
	b Particulars of income or expenditure of prior period credited or debited to the profit and loss account.:-					
	Type	Particular	Amount	Prior period		
	Nil	Nil		Nil	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), if yes, please furnish the details of the same.					
	No					
	Name of the person from which shares received	PAN of the person	Aadhaar of the person	Name of the company from which shares received	CIN of the company	No. of shares received
	Nil	Nil	Nil	Nil	Nil	Nil
						Amount of consideration paid
						Fair market value of shares
						Nil
						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)(viii), if yes, please furnish the details of the same.					
	No					
	Name of the person from which consideration received for issue of shares	PAN of the person	Aadhaar of the person	No. of shares	Amount of consideration received	Fair market value of the shares
	Nil	Nil	Nil	Nil	Nil	Nil
A	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56, If yes, please furnish the following details:					
	Nature of income					Amount
	Nil					Nil
B	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56, If yes, please furnish the following details:					
	Nature of income					Amount
	Nil					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 person from whom amount borrowed or repaid on hundi	PAN of the person	Aadhaar of the person	Address of the person	Amount borrowed	Date of borrowing
	Nil	Nil	Nil	Nil	Nil	Nil
					Amount due including interest	Amount repaid
					Nil	Nil
					Date of repayment	Nil
A	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year, If yes, please furnish the following details					
	No					
	Under which clause of sub-section (1) of section 92CE primary	Amount of primary adjustment	Whether the excess money available with the associated	If yes, whether the excess money has been repatriated	If no, the amount (in Rs.) of imputed interest income on	Expected date of repatriation of money



adjustment is made?	enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE	within the prescribed time	such excess money which has not been repatriated within the prescribed time
Nil	Nil	Nil	Nil

B Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B, If yes, please furnish the following details **No**

Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Details of interest expenditure brought forward as per sub-section (4) of section 94B	Details of interest expenditure carried forward as per sub-section (4) of section 94B
			A.Y. Amount	A.Y. Amount
Nil	Nil	Nil	Nil	Nil

C 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, 2022) **No**

Nature of the impermissible avoidance arrangement	Specify Others	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:
Nil	Nil	Nil

1 a Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Aadhaar of the lender or depositor	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

b Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	PAN of the person from whom specified sum is received	Aadhaar 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	Nil	Nil	Nil	Nil	Nil	Nil

(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

Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
Nil	Nil	Nil	Nil	Nil	Nil	Nil

(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 :-

Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar of the Payer	Amount of receipt
Nil	Nil	Nil	Nil	Nil

(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

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar of the Payee	Nature of transaction	Amount of Payment	Date Of Payment
Nil	Nil	Nil	Nil	Nil	Nil	Nil

(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

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar of the Payee	Amount of Payment
Nil	Nil	Nil	Nil	Nil

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 :-

Name of the payee	Address of the payee	PAN of the payee	Aadhaar of the payee	Amount of the repayment	Maximum amount	Whether the repayment was	In case the repayment
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					outstanding in the account at any time during the previous year	made by cheque or bank draft or use of electronic clearing system through a bank account	was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft		
	Nil	Nil		Nil	Nil	Nil	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:—								
	Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount 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	Nil	Nil	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:—								
	Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount 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				
	Nil	Nil	Nil	Nil					
32	a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available:—							
	SN	A. Y.	Nature of loss / Depreciation allowance	Amount as returned	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 (To be filled in for assessment year 2021-22 and 2024-25 only)	Amount as assessed	Order U/S & Date	Remarks
	NA	NA	NA	0	0	0	0	NA	NA
	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.							NA
	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.							No
	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.							NA
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).								No
	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:							No
	TAN	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of	Amount of tax deducted or collected on (8) GURAKH did not deposited to the credit of



										(7)	the Central Government out of (6) and (8)	
1	2	3	4	5	6	7	8	9	10			
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil			
b Whether the assessee is required to furnish the statement of tax deducted or tax collected, If yes, please furnish the details: <b>No</b>												
TAN		Type of Form		Due date for furnishing		Date of furnishing, if furnished		Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported		If not, please furnish list of details/transactions which are not reported		
Nil		Nil		Nil		Nil		Nil		Nil		
c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: <b>NA</b>												
35 a In the case of a trading concern, give quantitative details of principal items of goods traded												
Item Name		Unit		Opening stock		Purchase during the previous year		Sale during the previous year		Closing Stock		
NOT AVAILABLE		999-residual		0		0		0		0		
b In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products any by-products												
(A) Raw materials												
Item Name		Unit		Opening stock		Purchase during the previous year		Consumption during the previous year		Sales during the previous year		
Nil		Nil		Nil		Nil		Nil		Nil		
(B) Finished products												
Item Name		Unit		Opening stock		Purchase during the previous year		quantity manufactured during the previous year		Sales during the previous year		
Nil		Nil		Nil		Nil		Nil		Nil		
(C) By products												
Item Name		Unit		Opening stock		Purchase during the previous year		quantity manufactured during the previous year		Sales during the previous year		
Nil		Nil		Nil		Nil		Nil		Nil		
36 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:-												
Amount received										Date of receipt		
Nil										Nil		
37 Whether any cost audit was carried out. ? <b>No</b>												
38 Whether any audit was conducted under the Central Excise Act, 1944. ? <b>No</b>												
39 Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, finance act 1994 in relation to valuation of taxable service as may be reported/identified by the auditor. <b>No</b>												
40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:												
Particulars		Previous year				Preceding previous year						
Total turnover of the assessee		122941535				125925926						
Gross profit/turnover		36810558				27102623						
Net profit/turnover		0				125925926						
Stock-in-trade/turnover		11251366				125925926						
Material consumed/Finished goods produced		0				125925926						
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		Nil		Nil		Nil		Nil		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 <b>No</b>												
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		
Nil		Nil		Nil		Nil		Nil		Nil		



3 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: if yes, please furnish the following details:				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	Nil	Nil	Nil		
If Not due, please enter expected date of furnishing the report					
4 Break-up of total expenditure of entities registered or not registered under the GST. (This Clause is applicable from 1st April, 2022)					
Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				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	Total payment to registered entities	
Nil	Nil	Nil	Nil	Nil	Nil

Date : 27/08/2024  
Place : Gorakhpur


**For M. VAISH AND CO.**  
 Chartered Accountants  
**Mani Gupta**  
 Partner  
 M. No. : 411128  
 ERN : 0000264C  
 Shahi Building, Cinema Road, Golghar, Gorakhpur-273001 Uttar Pradesh



**M/S GURU SHRI GORAKSHNATH CHIKITSALAYA ,GORAKHNATH, GORAKHPUR**  
**COMPUTATION OF SOURCE AND APPLICATION OF INCOME FOR THE YEAR ENDED 31.03.2024**

**SOURCE OF INCOME**

1 GROSS RECEIPT AS PER INCOME & EXPENDITURE A/C	624,634,389.25
2 CAPITAL FUND INCOME	173,515,000.00
3 CURRENT LIABILITIES	

	THIS YEAR	29,448,013.00	
	LAST YEAR	19,559,142.00	9,888,871.00
4 AUTOSWEEP A/C			
	THIS YEAR	3,589,671.45	
	LAST YEAR	5,009,671.45	1,420,000.00
	TOTAL		809,458,260.25

**APPLICATION OF FUND**

1 REVENUE EXPENDITURE AS PER INCOME & EXPENDITURE A/C	431,974,956.09
2 CAPITAL EXPENDITURE	392,300,316.00
3 FDR FOR SECURITY	

	THIS YEAR	172,497,879.70	
	LAST YEAR	107,272,909.00	65,224,970.70
4 LOANS & ADVANCES			

	THIS YEAR	49,562,454.87	
	LAST YEAR	30,832,801.46	18,729,653.41
5 STOCK OF MEDICINE			

	THIS YEAR	11,251,366.27	
	LAST YEAR	7,585,374.86	3,665,991.41
	TOTAL		911,895,887.61

NET DEFICIT 102,437,627.36

PLACE : GORAKHPUR  
DATE : 27.08.2024

FOR: M. VAISH & CO.  
CHARTERED ACCOUNTANTS  
(PARTNER)



**M/S GURU SRI GORACHCHA NATH CHIKITSALAYA**

**GORAKHNATH, GORAKHPUR**

Consolidated Balance Sheet as on 31.03.2024

LIABILITIES	AMOUNT	AMOUNT	ASSET	AMOUNT	AMOUNT
<b>CAPITAL FUND ACCOUNT</b>			<b>FIXED ASSETS</b>		
BALANCE AS PER LAST YEAR	1,321,615,628.15		FIXED ASSETS (GORACHHANATH CHI)	477,277,049.64	
ADD: ADDITION DURING THE YEAR	173,515,000.00		FIXED ASSETS (AYURVAID)	295,830.66	
ADD: EXCESS OF INCOME OVER EXPENDITURE	153,500,495.43	1,648,631,123.58	FIXED ASSETS (MGUG)	907,336,189.78	1,384,909,070.08
<b>CURRENT LIABILITIES</b>			<b>INVESTMENTS</b>		
CHIEF MINISTER DISCRETIONARY FUND(ASSISTANCE TO PATIENT)		29,448,013.00	FDR (M.G.U. G)	27,536,928.70	
			FDR WITH PNB GORAKHNATH , GKP	69,960,951.00	
			F.D.R. FOR SECURITY	65,000,000.00	
			F.D.R STATE BANK OF INDIA	10,000,000.00	
			AUTO SWEEP A/C ( P.N.B.)	3,589,671.45	176,087,551.15
			<b>CURRENT ASSETS</b>		
			CLOSING STOCK OF MEDICINE		11,251,366.27
			<b>CASH &amp; BANK BALANCE</b>		
			CASH & BANK BALANCE( MGUG)	41,153,647.48	
			CASH & BANK BALANCE( G.S.G.N.C.)	7,653,386.65	
			CASH & BANK BALANCE(AYURVAID)	220,311.20	
			CASH & BANK BALANCE(DARIDRA NA.)	7,241,348.88	56,268,694.21
			<b>LOAN &amp; ADVANCES</b>		
			LOAN & ADVANCES( MGUG)	37,151,199.46	
			LOAN & ADVANCES( G.S.N.C.)	12,258,511.41	
			CASH & BANK BALANCE(DARIDRA NA.)	152,744.00	49,562,454.87
<b>TOTAL RS</b>		<b>1,678,079,136.58</b>	<b>TOTAL RS</b>		<b>1,678,079,136.58</b>

AUDITOR'S REPORT:- "AS PER OUR SEPARATE REPORT OF EVEN DATE".

PLACE : GORAKHPUR  
DATE : 27.08.2024

FOR: M. VAISH & CO.  
CHARTERED ACCOUNTANTS  
(PARTNER)



**M/S GURU SRI GORACHCHA NATH CHIKITSALAYA**

**GORAKHNATH, GORAKHPUR**

**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
TO ADVERTISEMENT EXPENSES	7,876.00	BY AMBULANCE CHARGES	3,744,300.00
TO AMBULANCE EXPENSES	2,833,144.00	BY AYUSSHMAN BHARAT	21,963,758.00
TO A. M. C. EXPENSES	3,507,597.00	BY BLOOD BANK CHARGES	25,293,404.00
TO BALORO EXPENSES	201,884.00	BY BRONCHES COPE CHARGES	802,000.00
TO BANK COMMISSION	506,851.04	BY C.M.O. GORAKHPUR	860,000.00
TO BLOOD BANK EXPENSES	15,744,771.00	BY DENTAL CHARGES	1,634,285.00
TO BUILDING REPAIR & MAINTENANCE	5,190,125.00	BY DONATION FROM PUBLIC(CHARITY BOX)	2,617,166.00
TO COMPUTER EXPENSES	326,423.00	BY DRESSING CHARGES	420,550.00
TO CONTENT PROFFESENAL EXPENSES	259,485.00	BY E.C.G. CHARGES	1,523,520.00
TO DENTAL EXPENSES	278,478.00	BY E.N.T. CHARGES	25,190.00
TO DEPRECIATION ON FIXED ASSETS	8,571,253.00	BY EYE CHARGES	276,480.00
TO DONATION EXPENSES	40,000.00	BY HEAMODIALYSIS CHARGES	10,544,400.00
TO E.C.G. EXPENSES	30,178.00	BY I.C.U. CHARGES	31,463,855.00
TO ELECTRICITY EXPENSES	1,762,256.00	BY INCOME FROM CYCLE STAND	430,211.00
TO EMPLOYEES PROVIDENT FUND EXPENSES	7,326,402.00	BY INPLANT CHARGES	949,915.00
TO ESIC EXPENSES	732,471.00	BY INTEREST ON BANK	2,033,009.60
TO EYE EXPENSES	129,951.00	BY INTEREST ON GOLD	60,761.26
TO GENERATOR EXPENSES	514,962.00	BY INTEREST ON F.D.R	1,329,614.00
TO HOSPITAL EXPENSES	5,853,740.00	BY I.P.D. CHARGES	1,354,600.00
TO I.C.U. EXPENSES	2,872,501.00	BY NURCING CHARGES	20,308,680.00
TO INNOVA EXPENSES	280,242.00	BY ORTHOPADIC CHARGES	391,790.00
TO INPLANT EXPENSES	1,918,407.00	BY O.T. CHARGES	4,775,560.00
TO J.C.B. EXPENSES	231,328.00	BY OTHER CHARGES	77,255.00
TO LEGAL FEES EXPENSES	574,255.00	BY PATHOLOGY CHARGES	42,336,657.00
TO O.T. EXPENSES	1,398,867.00	BY P.F.T. CHARGES	669,175.00
TO OPENING STOCK , PURCHASE OF MEDICINE ETC	89,237,050.69	BY P.T. CHARGES	548,750.00
TO PATHOLOGY EXPENSES	10,946,782.00	BY REGISTRATION CHARGES	2,465,470.00
TO PRINTING & STATIONERY EXPENSES	3,437,454.00	BY RENT (SHOP ETC)	361,400.00
TO P.T. EXPENSES	10,723.00	BY CLOSING STOCK & REALISATION FROM MEDICINE	122,426,815.56
TO SALARY ACCOUNT	61,155,666.00	BY SURGICAL I.C.U. CHARGES	17,446,800.00
TO STAFF WELFARE EXPENSES	249,480.00	BY ULTRASOUND CHARGES	6,651,110.00
TO TELEPHONE EXPENSES	176,920.00	BY WORD ROOM RENT	22,371,990.00
TO TRAVELLING EXPENSES	62,490.00	BY X-RAY CHARGES	4,965,240.00
TO U.S.G. EXPENSES	907,295.00	BY SHRI G. D. A. CHIKITSALAYA	
TO X-RAY EXPENSES	1,893,190.00	BY CLOSING STOCK & REALISATION FROM MEDICINE	2,488,926.00
TO HOUSE RENT	220,000.00	BY INTEREST RECEIVED FROM BANK	5,431.00
TO BLOOD BANK EXPENSES( DARIDRA)	206,074.20	BY PUNCHKARM FEE	251,297.00
TO OPENING STOCK, PURCHASES OF MEDICINE	1,744,118.00	BY REGISTRATION FEE	73,700.00
TO DEPRECIATION ON FIXED ASSETS	67,198.00	BY G.S.G.D.N.S.S. K. S. INCOME	1,387,248.60
TO PUNCHKARM & MISC. EXPENSES	95,632.00		
<b>BALANCE C/F</b>	<b>231,503,519.93</b>	<b>BALANCE C/F</b>	<b>357,330,314.02</b>

(Contd..2/-)







**M/S GURU SRI GORACHCHA NATH CHIKITSALAYA**  
**GORAKHNATH, GORAKHPUR**

BALANCE C/F	231,503,519.93	BALANCE C/F	357,330,314.02
<b>MAHAYOGI GORAKHNATHA UNIVERSITY EXPENSES</b>		<b>MAHAYOGI GORAKHNATHA UNIVERSITY INCOME</b>	
TO ADVERTISEMENT & PUBLICITY EXPENSES	487,740.00	BY BANK INTEREST	1,885,894.00
TO AFFILIATION EXPENSES	995,000.00	BY INCOME FROM SCRAP & OTHER	238,512.20
TO ANNUAL FUNCTION & CELEBRATION EXP.	1,271,420.00	BY INCOME FROM STUDENT FEE	74,480,245.44
TO BANK CHARGE	62,117.15	BY HOSTEL & MESS FEES	24,017,369.00
TO CLEANING EXPENSES	145,712.00	BY INCOME FROM RASHTRIYA SEWA YOJANA	891,938.00
TO EMPLOYEE PROVIDENT FUND	1,852,002.00	BY INCOME FROM STUDENTS FEES	63,910,328.33
TO CONFERENCE KIT EXPENSES	150,657.00	BY INTEREST ON F.D.R.	85,567.00
TO CONSULTANCY EXPENSES	1,560,010.00	BY INCOME FROM ALOPATH	20,415,088.00
TO ESIC	270,042.00	BY INCOME FROM AMBULANCE	18,400.00
TO FEES REFUND EXPENSES	3,347,055.00	BY INCOME FROM AYUSHMAN BHARAT	1,844,800.00
TO GUEST HOUSE EXPENSES	306,572.00	BY INCOME FROM MISC.	314,138.00
TO WORKSHOP EXPENSES	39,200.00	BY INCOME FROM PATHOLOGY	165,578.00
TO HORTICULTURE & GARDENING EXPENSES	156,316.00	BY HOUSE RENT	148,500.00
TO COMPUTER & I. T. EXPENSES	672,012.00	BY INCOME FROM SALE OF SCRAP	1,447.00
TO CULTURAL AND OTHERS ACTIVITIES	685,463.00	BY INCOME FROM STUDENT FEE	78,470,030.00
TO RESEARCH EXPENSES	1,334,144.00	BY INCOME FROM CHARITY BOX	75,000.00
TO DONATION EXPENSES	20,015,000.00	BY INCOME FROM AYUSHMAN BHARAT	2,011,327.00
TO GENERAL & MISC. EXPENSES	209,750.00	BY INCOME FROM PATHOLOGY	120,620.00
TO LIBRARY EXPENSES	47,988.00	BY INCOME FROM HOSPITAL	1,959,177.38
TO EXAMINATION EXPENSES	6,683,522.00	BY INCOME FROM AYURVED	1,132,331.00
TO VEHICLE RUNNING & MAINTAINANCE EXPENSES	1,515,910.00	BY INCOME FROM ABG TEST	3,600.00
TO SPORT EXPENSES	51,000.00	BY CLOSING STOCK & REALISATION FROM MEDICINE	6,401,175.15
TO VEHICLE INSURANCE EXPENSES	196,524.00		
TO HOSPITAL EXPENSES	2,769,584.91		
TO INSURANCE CHARGES	339,812.00		
TO MAP FEES EXPENSES	3,257,112.00		
TO MBBS COURSE PROCESSING FEE	1,180,000.00		
TO HOUSE RENT	268,800.00		
TO MEDICAL POLLUTION CONTROL EXP.	387,453.00		
TO POWER FUEL & ELECTRICITY EXP.	15,177,288.00		
TO REFRESHMENT EXPENSES	486,573.00		
TO FUNCTION & CELEBRATION	896,542.00		
TO MISC. EXPENSES	84,595.60		
TO GENERATOR RUNNING & MAINTAINANCE	3,935,111.00		
TO INSPECTION EXPENSE	576,463.00		
TO PRINTING & STATIONERY	2,575,040.00		
TO NETWORKING EXPENSES	1,452,343.00		
TO REPAIR & MAINTAINANCE	698,132.00		
TO LEGAL EXPENSES	197,737.00		
TO SALARY ACCOUNT	97,325,857.00		
TO SCHOOL EXP.	171,310.00		
TO SECURITY SERVICES EXPENSES	2,175,437.00		
TO SEMINAR EXPENSES	529,819.00		
TO NEWSPAPER & PERIODICALS EXPENSES	140,000.00		
TO STAFF WELFARE EXPENSES	193,521.00		
TO TRAVELLING & CONVEYANCE	663,145.00		
TO RASHTRIYA SEWA YOJANA EXPENSES	923,477.00		
TO BUILDING REPAIR & MAINTAINANCE EXPENSES	2,874,717.00		
TO NATIONAL CONFERENCE EXPENSES	175,500.00		
TO STUDENTS WELFARE EXPENSES	1,383,030.00		
TO GURU SRI GORACHCHA NATH CHIKITSALAYA	213,138.00		
TO HOSTEL & MESS EXPENSES	15,816,714.50		





TO MEDICINE PURCHASE	8,629,434.00		
TO EYE EXPENSES	74,184.00		
TO ADMINISTRATION CHARGE	22,639.00		
TO LAB EXPENSES	1,460,222.00		
TO DEPRECIATION	41,807,477.00		
TO EXCESS OF INCOME OVER EXPENDITURE			
TRANSFERRED TO CAPITAL FUND ACCOUNT	153,500,495.43		
<b>TOTAL RS.</b>	<b>635,921,379.52</b>	<b>TOTAL RS.</b>	<b>635,921,379.52</b>

AUDITOR'S REPORT:- "AS PER OUR SEPARATE REPORT OF EVEN DATE".

PLACE : GORAKHPUR  
DATE : 27.08.2024

FOR: M. VAISH & CO.  
CHARTERED ACCOUNTANTS



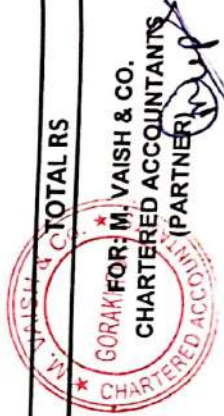


**M/S MAHAYOGI GORAKHNATH UNIVERSITY GORAKHPUR**  
(MANAGE BY GURU SRI GORACHCHA NATH CHIKITSALYA, GORAKHNATH, GORAKHPUR)  
**AAROGYA DHAM, BALAPAR ROAD, SONBARSA, GORAKHPUR- 273007**

**CONSOLIDATED Balance Sheet as on 31.03.2024**

LIABILITIES	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b>CAPITAL FUND ACCOUNT:</b>		<b>FIXED ASSETS</b>		907,336,189.78
BALANCE AS PER LAST YEAR	844,696,962.23			
ADD: ADDITION DURING THE YEAR	147,305,000.00	<b>FIXED DEPOSIT</b>		
ADD: EXCESS OF INCOME OVER EXPENDITURE	21,272,526.19	BALANCE AS PER LAST YEAR	11,766,218.70	
		ADD: ADDITION	15,000,000.00	
		ADD: ACCRUED INTEREST	770,710.00	27,536,928.70
		<b>CURRENT ASSETS</b>		
		STOCK IN TRADE		96,523.00
		<b>CASH &amp; BANK BALANCE</b>		
		CASH IN HAND	612,512.00	
		P.N.B. A/C NO. 0666000100474200	15,234,026.06	
		P.N.B. A/C NO. 480371	1,153,468.10	
		P.N.B. A/C NO. 470240	225,965.10	
		P.N.B. A/C NO. 483420	36,638.22	
		P.N.B. A/C NO. 482582	323,999.00	
		P.N.B. A/C NO. 482652	397,042.73	
		P.N.B. A/C NO. 480362	371,383.03	
		U.B.I. A/C NO. 000001	12,289,231.00	
		P.N.B. A/C NO. 18826	541,254.59	
		P.N.B. A/C NO. 3399	1,165,199.12	
		PUNJAB NATIONAL BANK A/C 324224	5,084,170.84	
		PUNJAB NATIONAL BANK A/C 474644	406,297.45	
		PUNJAB NATIONAL BANK A/C 474653	1,680,642.64	
		U.B.I. S/B A/C 568502120002188	1,631,817.60	41,153,647.48
		<b>CURRENT ASSETS</b>		
		<b>LOANS &amp; ADVANCES</b>		
		LAND ADVANCES		32,410,504.00
		T.D.S. & T.C.S.		4,549,000.00
				191,695.46
<b>TOTAL RS</b>		<b>TOTAL RS</b>		<b>1,013,274,488.42</b>

AUDITOR'S REPORT:- "AS PER OUR SEPARATE REPORT OF EVEN DATE".  
PLACE : GORAKHPUR  
DATE : 27.08.2024





ALARY ACCOUNT	97,325,857.00		
SCHOOL EXP.	171,310.00		
SECURITY SERVICES EXPENSES	2,175,437.00		
SEMINAR EXPENSES	529,819.00		
NEWSPAPER & PERIODICALS EXPENSES	140,000.00		
STAFF WELFARE EXPENSES	193,521.00		
TRAVELLING & CONVEYANCE	663,145.00		
KASHTRIYA SEWA YOJANA EXPENSES	923,477.00		
BUILDING REPAIR & MAINTINANCE EXPENSES	2,874,717.00		
NATIONAL CONFERENCE EXPENSES	175,500.00		
STUDENTS WELFARE EXPENSES	1,383,030.00		
SHRI SRI GORACHCHA NATH CHIKITSALAYA	213,138.00		
HOSTEL & MESS EXPENSES	15,816,714.50		
MEDICINE PURCHASE	8,629,434.00		
REPAIR EXPENSES	74,184.00		
ADMINISTRATION CHARGE	22,639.00		
RENT EXPENSES	1,460,222.00		
DEPRECIATION	41,807,477.00		
CESS OF INCOME OVER EXPENDITURE			
TRANSFERRED TO CAPITAL FUND ACCOUNT	21,272,526.19		
<b>TOTAL RS.</b>	<b>272,189,890.35</b>	<b>TOTAL RS.</b>	<b>272,189,890.35</b>

DR'S REPORT:- "AS PER OUR SEPARATE REPORT OF EVEN DATE".

0.00

DE : GORAKHPUR  
E : 27.08.2024

FOR: M. VAISH & CO.

CHARTERED ACCOUNTANTS

(PARTNER)





**M/S MAHAYOGI GORAKHNATH UNIVERSITY GORAKHPUR**  
**(MANAGE BY GURU SRI GORACHCHA NATH CHIKITSALYA ,GORAKHNATH , GORAKHPUR)**

**AAROGYA DHAM , BALAPAR ROAD, SONBARSA , GORAKHPUR- 273007**

**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
ADVERTISEMENT & PUBLICITY EXPENSES	487,740.00	BY BANK INTEREST	1,885,894.00
AFFILIATION EXPENSES	995,000.00	BY INCOME FROM SCRAP & OTHER	238,512.20
ANNUAL FUNCTION & CELEBRATION EXP.	1,271,420.00	BY INCOME FROM STUDENT FEE	74,480,245.44
BOOK CHARGE	62,117.15	BY HOSTEL & MESS FEES	24,017,369.00
TRAINING EXPENSES	145,712.00	BY INCOME FROM RASHTRIYA SEWA YOJANA	891,938.00
POLYEE PROVIDENT FUND	1,852,002.00	BY INCOME FROM STUDENTS FEES	63,910,328.33
REFERENCE KIT EXPENSES	150,657.00	BY INTEREST ON F.D.R.	85,567.00
CONSULTANCY EXPENSES	1,560,010.00	BY INCOME FROM ALOPATH	20,415,088.00
C	270,042.00	BY INCOME FROM AMBULANCE	18,400.00
STUDENT REFUND EXPENSES	3,347,055.00	BY INCOME FROM AYUSHMAN BHARAT	1,844,800.00
BEST HOUSE EXPENSES	306,572.00	BY INCOME FROM MISC.	314,138.00
WORKSHOP EXPENSES	39,200.00	BY INCOME FROM PATHOLOGY	165,578.00
ARTICULTURE & GARDENING EXPENSES	156,316.00	BY HOUSE RENT	148,500.00
COMPUTER & I. T. EXPENSES	672,012.00	BY INCOME FROM SALE OF SCRAP	1,447.00
CULTURAL AND OTHERS ACTIVITIES	685,463.00	BY INCOME FROM STUDENT FEE	78,470,030.00
SEARCH EXPENSES	1,334,144.00	BY INCOME FROM CHARITY BOX	75,000.00
DONATION EXPENSES	20,015,000.00	BY INCOME FROM AYUSHMAN BHARAT	2,011,327.00
GENERAL & MISC. EXPENSES	209,750.00	BY INCOME FROM PATHOLOGY	120,620.00
LIBRARY EXPENSES	47,988.00	BY INCOME FROM HOSPITAL	1,959,177.38
ADMINISTRATION EXPENSES	6,683,522.00	BY INCOME FROM AYURVED	1,132,331.00
VEHICLE RUNNING & MAINTAINANCE EXPENSES	1,515,910.00	BY INCOME FROM ABG TEST	3,600.00
PORT EXPENSES	51,000.00		
VEHICLE INSURANCE EXPENSES	196,524.00		
HOSPITAL EXPENSES	2,769,584.91		
INSURANCE CHARGES	339,812.00		
LAB FEES EXPENSES	3,257,112.00		
LABS COURSE PROCESSING FEE	1,180,000.00		
HOUSE RENT	268,800.00		
MEDICAL POLLUTION CONTROL EXP.	387,453.00		
POWER FUEL & ELECTRICITY EXP.	15,177,288.00		
FRESHMENT EXPENSES	486,573.00		
CONVENTION & CELEBRATION	896,542.00		
MISC. EXPENSES	84,595.60		
GENERATOR RUNNING & MAINTAINANCE	3,935,111.00		
INSPECTION EXPENSE	576,463.00		
PRINTING & STATIONERY	2,575,040.00		
TELEWORKING EXPENSES	1,452,343.00		
PAIR & MAINTINANCE	698,132.00		
SALARY EXPENSES	197,737.00		





M/S MAHAYOGI GORAKHNATH UNIVERSITY GORAKHPUR  
(MANAGE BY GURU SRI GORACHHA NATH CHIKITSALYA, GORAKHNATH, GORAKHPUR)  
AAROGYA DHAM, BALAPAR ROAD, SONBARSA, GORAKHPUR- 273007  
CONSOLIDATED DETAILS OF FIXED ASSETS AS ON 31.03.2024

A DEPRECIATION @ 40 %

PARTICULARS	RATE OF DEP.	W. D. V. AS ON 01/04/2023	ADDITION BEFOR SEP.	ADDITION AFTER SEP.	SOLD	TOTAL	DEPRECIATION	W. D. V. AS ON 31/03/2024
TER	40%	6,325,271.44	3,653,094.00	1,859,240.00		11,837,605.44	4,363,194.00	7,474,411.44
TOTAL INR		6,325,271.44	3,653,094.00	1,859,240.00		11,837,605.44	4,363,194.00	7,474,411.44

B DEPRECIATION @ 40 %

PARTICULARS	RATE OF DEP.	W. D. V. AS ON 01/04/2023	ADDITION BEFOR SEP.	ADDITION AFTER SEP.	SOLD	TOTAL	DEPRECIATION	W. D. V. AS ON 31/03/2024
BOOKS	60%	1,618,172.00	1,821,150.00	509,072.00		3,948,394.00	2,216,315.00	1,732,079.00
TOTAL RS.		1,618,172.00	1,821,150.00	509,072.00		3,948,394.00	2,216,315.00	1,732,079.00

C DEPRECIATION @ 15 %

PARTICULARS	RATE OF DEP.	W. D. V. AS ON 01/04/2022	ADDITION BEFOR SEP.	ADDITION AFTER SEP.	SOLD	TOTAL	DEPRECIATION	W. D. V. AS ON 31/03/2024
EQUIPMENTS	15%	461,297.00				461,297.00	69,195.00	392,102.00
CONDITIONER	15%	1,595,147.59	5,559,440.00			7,154,587.59	1,073,188.00	6,081,399.59
JACQUET	15%	410,171.00		458,052.00		868,223.00	95,880.00	772,343.00
PROJECTOR	15%	12,843.77				12,843.77	1,927.00	10,916.77
CAMERA	15%	8,287.09	241,750.00			250,037.09	37,506.00	212,531.09
JACQUET	15%	410,785.00		60,155.00		470,940.00	66,129.00	404,811.00
FOR EPSON	15%	9,384.00				9,384.00	1,408.00	7,976.00
COPY MACHINE	15%	35,018.00		346,800.00		381,818.00	31,263.00	350,555.00
CONFERENCE CAMERA & SET-UP	15%	270,750.88				270,750.88	40,613.00	230,137.88
PRATOR	15%	134,580.00	152,982.00			287,562.00	43,134.00	244,428.00
TRIC MACHINE	15%	55,828.00				55,828.00	8,374.00	47,454.00
C EQUIPMENTS	15%	12,544.50		9,440.00		21,984.50	2,590.00	19,394.50
IPMENTS	15%	2,633,987.00	2,878,280.00	1,217,224.00		6,729,491.00	918,132.00	5,811,359.00
L EQUIPMENTS	15%	334,708.00				334,708.00	50,206.00	284,502.00
IPMENTS	15%	1,491,997.00				1,491,997.00	223,800.00	1,268,197.00
ARMA EQUIPMENTS	15%	1,634,179.00				1,634,179.00	245,127.00	1,389,052.00
LOGY & ANATOMY EQUIPMENTS	15%	897,756.00				897,756.00	134,663.00	763,093.00
	15%	348,240.00				348,240.00	52,236.00	296,004.00
	15%	92,338.00	21645.00			113,983.00	17,097.00	96,886.00
E LINE	15%	1,247,600.00	11706.00	34,581.00		1,293,887.00	191,489.00	1,102,398.00
AL EQUIPMENTS	15%	26,219,380.00				26,219,380.00	3,932,907.00	22,286,473.00
ONOLOGY	15%	959,995.00				959,995.00	143,999.00	815,996.00
	15%	81,042.00				81,042.00	12,156.00	68,886.00
CHINE	15%	136,645.00				136,645.00	20,497.00	116,148.00
MP	15%	161,025.00				161,025.00	24,154.00	136,871.00
	15%	21,758.00	26800.00			48,558.00	7,284.00	41,274.00
INGUSHER	15%	2,334,114.00	400000.00			2,734,114.00	410,117.00	2,323,997.00
ESSEL BIOMATRIC MACHINE	15%		20100.00			20,100.00	3,015.00	17,085.00
ET DIESEL	15%	42,075.00	138940.00			181,015.00	27,152.00	153,863.00
QUIPMENTS	15%	356,768.00				356,768.00	53,515.00	303,253.00
TOR	15%	2,167,470.59				2,167,470.59	325,121.00	1,842,349.59
OUR MACHIN	15%	13,243.00				13,243.00	1,986.00	11,257.00
IPMENTS	15%	4,277,903.00	1,541,586.00	188297.00		6,007,786.00	887,046.00	5,120,740.00
TOTAL INR		48,868,860.42	10,993,229.00	2,314,549.00	-	62,176,638.42	9,152,906.00	53,023,732.42





DEPRECIATION @ 10 %

PARTICULARS	RATE OF DEP.	W. D. V. AS ON 01/04/2023	ADDITION BEFOR SEP.	ADDITION AFTER SEP.	SOLD	TOTAL	DEPRECIATION	W. D. V. AS ON 31/03/2024
ALABIAN ACCOUNT	10%	490,713.25	263,730.00			754,443.25	75,444.00	678,999.25
BUILDING CONSTRUCTION	10%	12,856,726.00	7,131,150.00	41,279,122.00		61,266,998.00	4,062,744.00	57,204,254.00
BUILDING CONSTRUCTION	5%	375,065,183.25	14,337,970.00	7878493.00		397,281,646.25	19,667,120.00	377,614,526.25
DRIVE PABLA MUSIC BOX	10%	17,023.94				17,023.94	1,702.00	15,321.94
FURNITURE & FIXTURE	10%	5,930,894.98	11,897,412.00	9,704,424.00		27,532,730.98	2,268,052.00	25,264,678.98
TOTAL INR		394,360,541.42	33,630,262.00	58,862,039.00	-	486,852,842.42	26,075,062.00	460,777,780.42

DEPRECIATION @ 0 %

PARTICULARS	RATE OF DEP.	W. D. V. AS ON 01/04/2023	ADDITION BEFOR SEP.	ADDITION AFTER SEP.	SOLD	TOTAL	DEPRECIATION	W. D. V. AS ON 31/03/2024
IN PROGRESS NEW BUILDING CONSTRUCTION	0%	261,570,920.50	118,677,108.00	4,080,158.00		384,328,186.50		384,328,186.50
TOTAL INR		261,570,920.50	118,677,108.00	4,080,158.00	-	384,328,186.50	-	384,328,186.50
GROSS TOTAL INR		712,743,765.78	168,774,843.00	67,625,058.00	-	949,143,666.78	41,807,477.00	907,336,189.78





**M.VAISH & CO**  
CHARTERED ACCOUNTANTS



SHAHI BUILDING, CINEMA ROAD  
GORAKHPUR - PIN 273001  
PHONE -(0551) 2335027, 2256879  
MOBILE NO :- 9450810405  
E-mail : camvaish@gmail.com

M/S GURU SRI GORACHCHA NATH CHIKITSALAYA

(MANAGE BY GURU SRI GORACHCHA NATH CHIKITSALAYA, GORAKHNATH, GORAKHPUR)

GORAKHNATH, GORAKHPUR

Balance Sheet as on 31.03.2024

LIABILITIES	AMOUNT	AMOUNT	ASSET	AMOUNT	AMOUNT
<b>CAPITAL FUND ACCOUNT</b>			<b>FIXED ASSETS</b>		
BALANCE AS PER LAST YEAR	469,735,679.58		CURRENT ASSETS		477,277,049.64
ADD: EXCESS OF INCOME OVER EXPENDITURE	157,710,720.84	627,446,400.42	CLOSING STOCK		11,154,843.27
<b>CURRENT LIABILITIES</b>			<b>FDR FOR SECURITY</b>		
CHIEF MINISTER DISCRETIONERY FUND(ASSISTANCE TO PATIENT)		29,448,013.00	FDR WITH PNB GORAKHNATH, GKP	56,885,238.00	
			F.D.R STATE BANK OF INDIA	10,000,000.00	
			FDR WITH UBIGORAKHNATH, GKP	65,000,000.00	
			ADD: ACCRUED INTEREST	13,075,713.00	
			AUTO SWEEP A/C (P.N.B.)	3,589,671.45	148,550,622.45
			<b>CASH &amp; BANK BALANCE</b>		
			STATE BANK OF INDIA (M.B.) GKP	93,976.50	
			P.N.B. A/C NO. 2100017997	1,575,878.93	
			STATE BANK OF INDIA A/C NO. 09629275	3,592,767.16	
			UNION BANK OF INDIA (AYUSHMAN BHARAT)	311,399.62	
			UNION BANK OF INDIA	735,050.44	
			CASH IN HAND	1,344,314.00	7,653,386.65
			<b>SECURITY</b>		
			ELECTRICITY SECURITY	12,200.00	
			TELEPHONE SECURITY	2,000.00	14,200.00
			<b>LOANS &amp; ADVANCES</b>		
			T.D.S.	2,456,291.00	
			T.D.S. & T.C.S. 2023-24	5,040,947.00	
			DUTIES & TAXES	4,747,073.41	12,244,311.41
<b>TOTAL INR</b>		<b>656,894,413.42</b>	<b>TOTAL INR</b>		<b>656,894,413.42</b>

AUDITOR'S REPORT:- "AS PER OUR SEPARATE REPORT OF EVEN DATE".

PLACE : GORAKHPUR  
DATE : 27.08.2024

FOR: M. VAISH & CO.  
CHARTERED ACCOUNTANTS  
(PARTNER)





**M/S GURU SRI GORACHCHA NATH CHIKITSALAYA**  
**(MANAGE BY GURU SRI GORACHCHA NATH CHIKITSALYA ,GORAKHNATH , GORAKHPUR)**  
**GORAKHNATH, GORAKHPUR**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
TO ADVERTISEMENT EXPENSES		7,876.00	BY AMBULANCE CHARGES		3,708,000.00
TO AMBULANCE EXPENSES		2,833,144.00	BY AYUSSHMAN BHARAT		33,963,240.00
TO A. M. C. EXPENSES		3,507,597.00	BY BLOOD BANK CHARGES		38,773,984.20
TO BALORO EXPENSES		201,884.00	BY BRONCHES COPE CHARGES		868,000.00
TO BANK COMMISSION		506,851.04	BY C.M.O. GORAKHPUR		686,000.00
TO BLOOD BANK EXPENSES		15,744,771.00	BY DNATION FROM CSR		2,500,000.00
TO BUILDING REPAIR & MAINTENANCE		5,190,125.00	BY DENTAL CHARGES		7,818,840.00
TO COMPUTER EXPENSES		326,423.00	BY THORACCOSCOPE CHARGES		499,100.00
TO CONTENT PROFFESNAL EXPENSES		259,485.00	BY DRESSING CHARGES		427,900.00
TO DENTAL EXPENSES		278,478.00	BY E.C.G. CHARGES		4,337,350.00
TO DEPRECIATION ON FIXED ASSETS		8,571,253.00	BY E.N.T. CHARGES		64,150.00
TO DONATION EXPENSES		40,000.00	BY EYE CHARGES		375,600.00
TO DONATION SREE G.MN. INSTICHUTE OF MEDICAL		44,500,000.00	BY HEAMODIALYSIS CHARGES		18,426,000.00
TO E.C.G. EXPENSES		30,178.00	BY I.C.U. CHARGES		28,712,340.00
TO ELECTRICITY EXPENSES		1,762,256.00	BY INCOME FROM CYCLE STAND		334,898.00
TO EMPLOYEES PROVIDENT FUND EXPENSES		7,209,522.00	BY INPLANT CHARGES		1,336,650.00
TO ESIC EXPENSES		720,952.00	BY INTEREST ON BANK		1,694,187.60
TO EYE EXPENSES		129,951.00	BY INTEREST ON GOLD		60,761.26
TO GENERATOR EXPENSES		514,962.00	BY INTEREST ON F.D.R		8,830,229.00
TO HOSPITAL EXPENSES		5,844,681.00	BY I.P.D. CHARGES		1,410,000.00
TO I.C.U. EXPENSES		2,872,501.00	BY N.I.C.U. CHARGES		843,420.00
TO INNOVA EXPENSES		280,242.00	BY NURCING CHARGES		25,146,775.00
TO INPLANT EXPENSES		1,918,407.00	BY ORTHOPADIC CHARGES		420,430.00
TO J.C.B. EXPENSES		231,328.00	BY O.T. CHARGES		12,524,150.00
TO LEGAL FEES EXPENSES		537,915.00	BY OTHER CHARGES		2,739,044.00
TO DONATION MAHA YOGI GORAKHNATH UNIVERCITY		44,500,000.00	BY PATHOLOGY CHARGES		49,141,675.00
TO O.T. EXPENSES		1,398,867.00	BY P.F.T. CHARGES		175,150.00
TO OPENING STOCK , PURCHASE OF MEDICINE ETC		89,237,050.69	BY P.T. CHARGES		457,210.00
TO PATHOLOGY EXPENSES		10,946,782.00	BY REGISTRATION CHARGES		2,498,690.00
TO PRINTING & STATIONERY EXPENSES		3,437,454.00	BY RENT (SHOP ETC)		403,680.00
TO P.T. EXPENSES		10,723.00	BY CLOSING STOCK & REALISATION		125,302,800.51
TO SALARY ACCOUNT		60,210,276.00	FROM MEDICINE		16,227,175.00
TO STAFF WELFARE EXPENSES		249,480.00	BY SURGICAL I.C.U. CHARGES		14,956,050.00
TO TELEPHONE EXPENSES		176,920.00	BY ULTRASOUND CHARGES		34,353,831.00
TO TRAVELLING EXPENSES		62,490.00	BY WORD ROOM RENT		13,388,720.00
TO U.S.G. EXPENSES		907,295.00	BY X-RAY CHARGES		1,576,000.00
TO X-RAY EXPENSES		1,893,190.00	BY LANG TERN GAIN GOLD BOND		20,000,000.00
TO HOUSE RENT		220,000.00	BY SRI GORAKH NATH MANDIR NAYS DONATION		
TO EXCESS OF INCOME OVER EXPENDITURE					
TRANSFERRED TO CAPITAL FUND ACCOUNT		157,710,720.84			
<b>TOTAL INR</b>		<b>474,982,030.57</b>	<b>TOTAL INR</b>		<b>474,982,030.57</b>

AUDITOR'S REPORT:- "AS PER OUR SEPARATE REPORT OF EVEN DATE".

PLACE : GORAKHPUR  
DATE : 27.08.2024







**M/S GURU SRI GORACHCHA NATH CHIKITSALAYA**  
**(MANAGE BY GURU SRI GORACHCHA NATH CHIKITSALAYA, GORAKHNATH, GORAKHPUR)**

GORAKHNATH, GORAKHPUR

DETAILS OF FIXED ASSETS AS ON 31.03.2024

TABLE - A DEPRECIATION @ 40 %

PARTICULARS	RATE OF DEP.	W. D. V. AS ON 01/04/2023	ADDITION BEFOR SEP.	ADDITION AFTER SEP.	SOLD	TOTAL	DEPRECIATION	W. D. V. AS ON 31/03/2024
COMPUTER	40%	355,750.60	206,948.00	857,660.00		1,420,358.60	396611.00	1,023,747.60
COMPUTER SOFTWARE	40%	246,971.00	149,860.00	33,007.00		429,838.00	165334.00	264,504.00
<b>TOTAL INR</b>		<b>602,721.60</b>	<b>356,808.00</b>	<b>890,667.00</b>	<b>-</b>	<b>1,850,196.60</b>	<b>561,945.00</b>	<b>1,288,251.60</b>

TABLE - B DEPRECIATION @ 15 %

PARTICULARS	RATE OF DEP.	W. D. V. AS ON 01/04/2023	ADDITION BEFOR SEP.	ADDITION AFTER SEP.	SOLD	TOTAL	DEPRECIATION	W. D. V. AS ON 31/03/2024
AIR CONDITIONER	15%	1,943,938.94	598,300.00	170,447.00		2,712,685.94	394119.00	2,318,566.94
CAIDEGRAPHY	15%	4,269.58				4,269.58	640.00	3,629.58
DENTAL PLANT	15%	204,268.66				204,268.66	30640.00	173,628.66
DIAGNOSTIC EQUIPMENT	15%	6,337.86				6,337.86	951.00	5,386.86
E.C.G. MACHINE	15%	138,863.31				138,863.31	20829.00	118,034.31
ELECTRIC INSTALLATION	15%	306,638.71	207,956.00	163057.00		677,651.71	89418.00	588,233.71
EYE EQUIPMENT	15%	856,481.57	550,060.00			1,406,541.57	210981.00	1,195,560.57
GENERATOR	15%	1,347,526.92				1,347,526.92	202129.00	1,145,397.92
HOSPITAL TEPESTRAY & CLOTHES	15%	8,195.37				8,195.37	1229.00	6,966.37
I.C.U. MACHINE	15%	4,392,871.60	392,000.00			4,784,871.60	717731.00	4,067,140.60
INTERCOM TELEPHONE	15%	41,590.13				41,590.13	6239.00	35,351.13
LAB EQUIPMENTS	15%	4,840.44				4,840.44	726.00	4,114.44
MICROSCOPE	15%	344,898.79				344,898.79	51735.00	293,163.79
MOTOR PUMP	15%	1,680.11				1,680.11	252.00	1,428.11
PLANTS	15%	838.89				838.89	126.00	712.89
SURGICALS & EQUIPMENTS	15%	1,252,047.49	134,166.00	1,104,941.00		2,491,154.49	290803.00	2,200,351.49
T.V. & FREEZE	15%	175,674.88	172,800.00	13,400.00		361,874.88	53276.00	308,598.88
ULTRASOUND MACHINE	15%	440,972.95				440,972.95	66146.00	374,826.95
U.P.S. & CVT	15%	268.25				268.25	40.00	228.25
X-RAY MACHINE	15%	662,647.03				662,647.03	99397.00	563,250.03





CARM MACHINE	15%	346,863.80				346,863.80	52030.00	294,833.80
GAS CUTTER	15%	69.60				69.60	10.00	59.60
WATER FILTER HEATER	15%	202.26				202.26	30.00	172.26
AMBULENCE ACCOUNT	15%	1207923.95				1,207,923.95	181189.00	1,026,734.95
BLOOD COLLECTION MACHINE	15%	885,405.20				885,405.20	132811.00	752,594.20
PRINTER SET	15%	134,401.83				134,401.83	21765.00	134,036.83
REFRIGERATOR CAP MACHINE	15%	33,082.77			21,400.00	33,082.77	4962.00	28,120.77
SEIZE FIRE MACHINE	15%	163,893.98			4,956.00	187,849.98	27806.00	160,043.98
CILL COUNTER MACHINE	15%	54,787.23				54,787.23	8218.00	46,569.23
ORTHO SCOP MACHINE	15%	43,078.09				43,078.09	6462.00	36,616.09
INCINATOR MACHINE	15%	11,781.35				11,781.35	1767.00	10,014.35
COMPOUSE & PLAZMA DEEP 80	15%	120,214.18				120,214.18	18032.00	102,182.18
CCLT	15%	524.13				524.13	79.00	445.13
HEMODIALYSIS MACHINE	15%	4,552,325.25				6,265,925.25	811369.00	5,454,556.25
INVERTOR	15%	6,582.37			1,713,600.00	6,582.37	987.00	5,595.37
OXYGEN SYLINDER	15%	103,753.62				103,753.62	15563.00	88,190.62
TURBIDIMETER & MICROSCOPE	15%	2,403.30				2,403.30	360.00	2,043.30
RIO CHEMISTRY ANALYSER MACHINE	15%	171,915.57				171,915.57	25787.00	146,128.57
BLOOD GAS ANALYSER	15%	35,269.64				35,269.64	5290.00	29,979.64
MACHINE ST & 4 (BLOOD BANK)	15%	28,797.53				28,797.53	4320.00	24,477.53
PHIZATHRAPTHI MACHINE	15%	199,903.67				199,903.67	29986.00	169,917.67
ANESTHESIA MACHINE	15%	50,471.21			1,250,000.00	1,300,471.21	195071.00	1,105,400.21
AUTO ANALYSER MACHINE	15%	291,640.30				291,640.30	43746.00	247,894.30
CALPOSCOPE MACHINE	15%	9,303.21				9,303.21	1395.00	7,908.21
INFUSION PUMPS	15%	275,838.39				275,838.39	41376.00	234,462.39
OIL FREE AIR COMPRESSOR	15%	142,929.44				142,929.44	21439.00	121,490.44
OPHTHALMOSCOPE EYE	15%	989.08				989.08	148.00	841.08
PATIENT MONITOR	15%	157,275.68				157,275.68	23591.00	133,684.68
REFRIGERATOR	15%	17,872.20				17,872.20	2681.00	15,191.20
SCHILLER DIFFIGARD 500	15%	28,389.64				28,389.64	4258.00	24,131.64
SERVO-S ICU VENTILATOR	15%	1,214,381.61				1,214,381.61	182157.00	1,032,224.61
THREEPIN FIXATION	15%	18,081.50				18,081.50	2712.00	15,369.50
BLOOD DONOR COUCH	15%	12,794.94				12,794.94	1919.00	10,875.94
COMPACT MULTIPARAMETER MONITOR	15%	2,907.77				2,907.77	436.00	2,471.77
DIGITAL PHOTOCOPIER MACHINE	15%	64,276.32				64,276.32	9641.00	54,635.32
DONNER INDICATION	15%	4,137.39				4,137.39	621.00	3,516.39
GAS CYLINDER	15%	31,087.85				31,087.85	4663.00	26,424.85
IMPORTED HUMAN MODEL & CHART	15%	941.81				941.81	141.00	800.81
STLIGHT	15%	34,397.42				34,397.42	5160.00	29,237.42
	15%	234,596.47			134,400.00	368,996.47	45269.00	323,727.47





PULSES LARGE PUMP	15%	6,039.10				6,039.10	906.00	5,133.10
PULSES MICRO PROCESSOR	15%	101,731.76				101,731.76	15260.00	86,471.76
REMI MICRO MACHINE	15%	141,733.49				141,733.49	21260.00	120,473.49
REMAP SYNCROWY TABLE	15%	4,111.01				4,111.01	617.00	3,494.01
WOODEN MASSAGE MACHINE	15%	99,332.38				99,332.38	14900.00	84,432.38
PHOTOTHERAPY MACHINE	15%	21,763.27				21,763.27	3264.00	18,499.27
ONLINE UPS SYSTEM	15%	65,694.32				65,694.32	9854.00	55,840.32
AMBULANCE VENTILATOR	15%	13,742.62				13,742.62	4154.00	37,488.62
BIOMETRIC CARD ATTENDANCE SYSTEM	15%	285,622.16		27,900.00		285,622.16	42843.00	242,779.16
DENTAL X-RAY MACHINE	15%	239,766.44				239,766.44	35965.00	203,801.44
OPERATING MICROSCOPE MODEL 300	15%	44,208.50				44,208.50	6631.00	37,577.50
PATIENT MONITOR SPO2	15%	83,840.80				83,840.80	44399.00	463,741.80
SURGICAL BED	15%	108,502.34		424,300.00		108,502.34	16275.00	92,227.34
BOILER PURCHASE	15%	609,714.65				609,714.65	91457.00	518,257.65
BIOMCHOSCOPE MACHINE	15%	439,474.79				439,474.79	65921.00	373,553.79
FULLY BIOCHEMISTRY ANALYSER	15%	53,716.70				53,716.70	8058.00	45,658.70
HIGH SPEED STALZER MACHINE	15%	546,083.02				546,083.02	81912.00	464,171.02
LAPROSCOPE MACHINE	15%	334,686.00				334,686.00	50203.00	284,483.00
AUTO MOSAIC SOFTWARE	15%	29,532.00				29,532.00	4430.00	25,102.00
AUTO REFRACTOMETER RM -800	15%	302,201.50				302,201.50	45330.00	256,871.50
GREEN LASER MACHINE	15%	19,687.00				19,687.00	2953.00	16,734.00
GREEN LASER PHOTOCOAGULATOR	15%	1,479,251.75				1,479,251.75	221888.00	1,257,363.75
ICU MONITOR	15%	182,738.00				182,738.00	27411.00	155,327.00
PHACEMULSIFICATION MACHINE	15%	1,647,796.00				1,647,796.00	247169.00	1,400,627.00
BLOOD BANK CAMPONET MACHINE	15%	2,550,844.00				2,550,844.00	382627.00	2,168,217.00
BLOOD BANK MACHINE	15%	232,038.00				232,038.00	34806.00	197,232.00
THORACOSCOPE MACHINE	15%	91,774.00				91,774.00	13766.00	78,008.00
TAU	15%	376,037.00				376,037.00	56406.00	319,631.00
TRACTOR PURCHASE	15%	174,394.00				174,394.00	26159.00	148,235.00
WARMER MACHINE	15%	607,654.00				607,654.00	91148.00	516,506.00
BHL WITH ID TYARE & 24 BUCKET	15%	239,261.00				239,261.00	35889.00	203,372.00
CARDIYAK CARE UNIT MONITAR	15%	159,734.00				159,734.00	23960.00	135,774.00
E.N.T. MACHINE	15%	-				-	30090.00	170,510.00
PATHOLOGY MACHINE	15%	84,017.00				84,017.00	12603.00	71,414.00
CC TV CAMERA	15%	34,207,065.63	3,524,882.00	3,778,401.00	-	41,510,348.63	5,943,168.00	35,567,180.63
TOTAL INR								





TABLE :- A DEPRECIATION @ 10 %

PARTICULARS	RATE OF DEP.	W. D. V. AS ON 01/04/2023	ADDITION BEFOR SEP.	ADDITION AFTER SEP.	SOLD	TOTAL	DEPRECIATION	W. D. V. AS ON 31/03/2024
BUILDING CONSTRUCTION	10%	9,484,243.94		722,374.00		10,206,617.94	984543.00	9,222,074.94
HOSPITAL FURNITURE & EQUIPMENT	10%	271,027.73				271,027.73	27103.00	243,924.73
SURGICALS FURNITURE	10%	382,942.33	394474.00			777,416.33	77742.00	699,674.33
X-RAY ROOM	10%	1,580.23				1,580.23	158.00	1,422.23
AALMARI PURCHASE	10%	73,104.08		74,340.00		147,444.08	11027.00	136,417.08
ACP BOARD PYLON & PLATE	10%	-	0.00	502,573.00		502,573.00	25129.00	477,444.00
BLOOD STORAGE CABINET	10%	873,674.50				873,674.50	87367.00	786,307.50
FURNITURE & FIXTURE A/C	10%	5,420,985.60	1,288,925.00	3,641,591.00		10,351,501.60	853071.00	9,498,430.60
<b>TOTAL INR.</b>		<b>16,507,558.41</b>	<b>1,683,399.00</b>	<b>4,940,878.00</b>	<b>-</b>	<b>23,131,835.41</b>	<b>2,066,140.00</b>	<b>21,065,695.41</b>

TABLE :- A DEPRECIATION @ 0 %

PARTICULARS	RATE OF DEP.	W. D. V. AS ON 01/04/2023	ADDITION BEFOR SEP.	ADDITION AFTER SEP.	SOLD	TOTAL	DEPRECIATION	W. D. V. AS ON 31/03/2024
LAND	0%	278,630,542.00	35,922,180.00	104,803,200.00	-	419,355,922.00		419,355,922.00
<b>TOTAL INR</b>		<b>278,630,542.00</b>	<b>35,922,180.00</b>	<b>104,803,200.00</b>	<b>-</b>	<b>419,355,922.00</b>		<b>419,355,922.00</b>
<b>GRAND TOTAL INR</b>		<b>329,947,887.64</b>	<b>41,487,269.00</b>	<b>114,413,146.00</b>		<b>485,848,302.64</b>	<b>8,571,253.00</b>	<b>477,277,049.64</b>



CHARTERED ACCOUNTANTS



**M.VAISH & CO**  
CHARTERED ACCOUNTANTS



SHAHI BUILDING, CINEMA ROAD  
GORAKHPUR - PIN 273001  
PHONE -(0551) 2335027, 2256879  
MOBILE NO :- 9450810405  
E-mail : camvaish@gmail.com

M/S SHRI GORAKSHNATH DHARMARTH AYURVEDIC CHIKITSALAYA

GORAKHNATH, GORAKHPUR  
Balance Sheet as on 31.03.2024

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b>CAPITAL FUND ACCOUNT :</b>			<b>FIXED ASSETS</b>		
BALANCE AS PER LAST YEAR	758,547.86				295,830.66
LESS : EXCESS OF EXPENDITURE OVER INCOME	(206,782.00)	551,765.86	<b>CURRENT ASSETS</b>		35,624.00
			LOANS & ADVANCES		
			<b>CASH &amp; BANK BALANCE</b>		
			CASH IN HAND	3,299.00	
			UBI BANK	217,012.20	220,311.20
<b>TOTAL RS</b>		<b>551,765.86</b>	<b>TOTAL RS</b>		<b>551,765.86</b>

AUDITOR'S REPORT:- "AS PER OUR SEPARATE REPORT OF EVEN DATE".

0.00

PLACE : GORAKHPUR  
DATE : 27.08.2024

FOR: M. VAISH & CO.  
CHARTERED ACCOUNTANTS  
  
(PARTNER)



**M. VAISH & CO**  
CHARTERED ACCOUNTANTS



SHAHI BUILDING, CINEMA ROAD  
GORAKHPUR - PIN 273001  
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**M/S SHRI GORAKSHNATH DHARMARTH AYURVEDIC CHIKITSALAYA**  
**GORAKHNATH, GORAKHPUR**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
TO OPENING STOCK, PURCHASES OF MEDICINE		1,744,118.00	BY CLOSING STOCK & REALISATION FROM MEDICINE		2,488,926.00
TO DEPRECIATION ON FIXED ASSETS		67,198.00	BY INTEREST RECEIVED FROM BANK		5,431.00
TO SALARY ACCOUNT		945,390.00	BY PUNCHKARM FEE		251,297.00
TO HOSPITAL EXPENSES		9,059.00	BY REGISTRATION FEE		73,700.00
TO PUNCHKARM & MISC. EXP.		95,632.00	BY EXCESS OF EXPENDITURE OVER INCOME		206,782.00
TO EFF		116,880.00			
TO ESIC		11,519.00			
TO LEGAL EXP.		36,340.00			
<b>TOTAL RS.</b>		<b>3,026,136.00</b>	<b>TOTAL RS.</b>	<b>-</b>	<b>3,026,136.00</b>

AUDITOR'S REPORT:- "AS PER OUR SEPARATE REPORT OF EVEN DATE".

PLACE : GORAKHPUR  
DATE : 27.08.2024

FOR: M. VAISH & CO.  
CHARTERED ACCOUNTANTS  
  
(PARTNER)





**GURU SHRI GORAKSHNATH DHARMARTH AYURVEDIC CHIKITSAL**  
**DETAILS OF FIXED ASSETS AS ON 31.03.2024**

TABLE :- A DEPRECIATION @ 40 %

PARTICULARS	RATE OF DEP.	W. D. V. AS ON 01/04/2023	ADDITION BEFOR SEP.	ADDITION AFTER SEP.	SOLD	TOTAL	DEPRECIATION	W. D. V. AS ON 31/03/2024
COMPUTER	40%	102,986.00	-	-	-	102,986.00	41,194.00	61,792.00
<b>TOTAL RS.</b>		<b>102,986.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>102,986.00</b>	<b>41,194.00</b>	<b>61,792.00</b>

TABLE :- A DEPRECIATION @ 10 %

PARTICULARS	RATE OF DEP.	W. D. V. AS ON 01/04/2023	ADDITION BEFOR SEP.	ADDITION AFTER SEP.	SOLD	TOTAL	DEPRECIATION	W. D. V. AS ON 31/03/2024
FURNITURE & FIXTURE	10%	260,042.66	-	-	-	260,042.66	26,004.00	234,038.66
<b>TOTAL RS.</b>		<b>260,042.66</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>260,042.66</b>	<b>26,004.00</b>	<b>234,038.66</b>

<b>GROSS TOTAL RS.</b>		<b>363,028.66</b>				<b>363,028.66</b>	<b>67,198.00</b>	<b>295,830.66</b>
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**M. VAISH & CO**  
CHARTERED ACCOUNTANTS



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**M/S GURU SHREE GORAKSHANATH DARIDRA NARAYAN SWASTHYA SEVA KOSH SAMITI**  
**(MANAGE BY GURU SRI GORACHCHA NATH CHIKITSALYA, GORAKHNATH, GORAKHPUR)**  
**GORAKHNATH CHIKITSALAYA, GORAKHPUR**

Balance Sheet as on 31.03.2024

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b>CAPITAL FUND ACCOUNT :</b>					
BALANCE AS PER LAST YEAR	6,212,918.48		CASH & BANK BALANCE		7,241,348.88
ADD : EXCESS OF INCOME OVER EXPENDITURE	1,181,174.40	7,394,092.88	STATE BANK OF INDIA AC NO. 3186009449		152,744.00
			T.D.S.		
<b>TOTAL INR</b>		<b>7,394,092.88</b>	<b>TOTAL INR</b>		<b>7,394,092.88</b>

AUDITOR'S REPORT:- "AS PER OUR SEPARATE REPORT OF EVEN DATE".

0.00

FOR: M. VAISH & CO.  
CHARTERED ACCOUNTANTS

PLACE : GORAKHPUR  
DATE : 27.08.2024





**M. VAISH & CO.**  
CHARTERED ACCOUNTANTS



SHAHI BUILDING, CINEMA ROAD  
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M/S GURU SHREE GORAKSHANATH DARIDRA NARAYAN SWASTHYA SEVA KOSH SAMITI  
(MANAGE BY GURU SRI GORACHCHA NATH CHIKITSALAYA, GORAKHNATH, GORAKHPUR)  
GORAKHNATH CHIKITSALAYA, GORAKHPUR  
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2024

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
TO BLOOD BANK EXPENSES		206,074.20			
TO EXCESS OF INCOME OVER EXPENDITURE			BY INCOME FROM BLOOD BANK		1,211,758.60
TRANSFERRED TO CAPITAL FUND ACCOUNT		1,181,174.40	BY INTEREST FROM BANK		175,490.00
<b>TOTAL INR</b>		<b>1,387,248.60</b>	<b>TOTAL INR</b>		<b>1,387,248.60</b>

Auditor's Note :- As per our separate report of even date.

PLACE : GORAKHPUR  
DATE : 27.08.2024



FOR: M. VAISH & CO.  
CHARTERED ACCOUNTANTS

(PARTNER)

**M. VAISH & CO.**  
CHARTERED ACCOUNTANTS



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**M/S GURU SHREE GORAKSHANATH DARIDRA NARAYAN SWASTHYA SEVA KOSH SAMITI**  
(MANAGE BY GURU SRI GORACHCHA NATH CHIKITSALAYA, GORAKHNATH, GORAKHPUR)  
GORAKHNATH CHIKITSALAYA, GORAKHPUR  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2024**

RECEIPTS	AMOUNT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
TO OPENING BALANCE					
CASH & BANK BALANCE		6,062,641.48	BY BLOOD BANK EXPENSES		206,074.20
			T.D.S.		2,467.00
			BY CLOSING BALANCE		
TO INCOME FROM BLOOD BANK		1,211,758.60	CASH & BANK BALANCE		
TO INTEREST FROM BANK		175,490.00	STATE BANK OF INDIA A/C NO. 31956009449		7,241,348.88
<b>TOTAL INR</b>		<b>7,449,890.08</b>	<b>TOTAL INR</b>		<b>7,449,890.08</b>

Auditor's Note :- As per our separate report of even date.

PLACE : GORAKHPUR  
DATE : 27.08.2024

FOR: M. VAISH & CO.  
CHARTERED ACCOUNTANTS  
(PARTNER)





**M/S GURU SRI GORACHCHA NATH CHIKITSALAYA**  
**GORAKHNATH, GORAKHPUR**  
**DETAILS OF TRADING ACCOUNT AS ON 31.03.2024**

HOSPITAL MEDICINE COUNTER	CURRENT YEAR 31.03.2024 AMOUNT	PREVIOUS YEAR 31.03.2023 AMOUNT
<b><u>MEDICINE PURCHASES ( A )</u></b>		
OPENING STOCK	7,436,508.86	6,679,408.00
MEDICINE PURCHASES	81,800,541.83	89,797,931.54
<b>TOTAL INR.</b>	<b>89,237,050.69</b>	<b>96,477,339.54</b>
<b><u>MEDICINE SALES ( B )</u></b>		
MEDICINE SALES	114,147,957.24	114,990,306.70
CLOSING STOCK	11,154,843.27	7,436,508.86
<b>TOTAL INR.</b>	<b>125,302,800.51</b>	<b>122,426,815.56</b>
<b>GROSS PROFIT ( B-A )</b>	<b>36,065,749.82</b>	<b>25,949,476.02</b>

FOR: M. VAISH & CO.  
CHARTERED ACCOUNTANTS



(PARTNER)