

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment
Year
2024-25

PAN	AAAAN7740H		
Name	NAV SAMAJ WELFARE SOCIETY		
Address	WARD NO 03, MEHRAULI, Mehrauli, Mehrauli , SOUTH WEST DELHI , 09-Delhi, 91-INDIA. 110030		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	563130450031024

		1	0
Taxable Income and Tax Details	Current Year business loss, if any		
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	0
(+) Tax Payable /(-) Refundable (7-8)	9	0	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

Income Tax Return electronically transmitted on 03-Oct-2024 16:06:20 from IP address
223.239.131.84 and verified by ARBIND PRASAD VERMA having PAN
AKKPP6357M on 03-Oct-2024 using paper ITR-Verification Form/Electronic Verification Code
TNIKISMWAI generated through Aadhaar OTP mode

System Generated

Barcode/QR Code



AAAAN7740H07563130450031024cb9a69d27eb15bb494503a221206e10d19041c43

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

COMPUTATION OF TAXABLE INCOME

COMPUTATION OF TAXABLE INCOME			
GENERAL PARTICULARS:			
1. Name of the Assessee	NAV SAMAJ WELFARE SOCIETY		
2. Address	: T-21-D\3 , U G F. MEHRAULI NEW DELHI DELHI 110030		
3. Date of Formation	09/10/2009		
4. Status	: Society (Judicial Artificial)		
5. Permanent Account Number	AAAAN7740H		
6. Previous Year	: 01.04.2023 to 31.03.2024		
7. Assessment Year	: 2024-25		
8. Income Tax Registration details	: DEL-NR20814-02062010/382 dt 02/06/2010		
9. Bank Account	: PNB account no 6276000100024686 IFSC PUNB0627600		
COMPUTATION OF INCOME		AMOUNT(RS.)	AMOUNT(RS.)
Income as per Income & Expenditure Account attached			2,261,984.70
(i) Total Amount applied to Charitable purpose in India		2,218,325	
Less : Incidental Expenses			
Bank Charges		1,356	
		1,356	2,216,969.00
Less : Deduction u/s 11 (1) (a)			
(ii) Amount deemed to have been applied to charitable purpose in India under clause (2) of explanation to section 11(1). Income received / Accrued during during A. Y. 2024-25 but Trust opts to apply it in A. Y. 2025 - 2026			45,016
(iii) Amount accumulated for application to Charitable purposes (allowed up to 15% of Income)			45,016
			45,016
Statement of Taxes		AMOUNT(RS.)	AMOUNT(RS.)
Tax on above			-
Add: Education Cess @ 3%			-
Total Tax and Education Cess Payable			-
Less : prepaid taxes			-
Less : Tax Deducted At Source 194 A		-	-
Less : Tax Deducted At Source 194 C			-
Tax Payable/ (refundable)			-

COMPUTATION OF TAXABLE INCOME		
GENERAL PARTICULARS:		
1. Name of the Assessee	NAV SAMAJ WELFARE SOCIETY	
2. Address	:T-21-D\3 ,U.G.F. MEHRAULI NEW DELHI DELHI 110030	
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4. Status	: Society (Judicial Artificial)	
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Less : <u>Incidental Expenses</u>		
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Tax on above		-
Add: Education Cess @ 3%		-
Total Tax and Education Cess Payable		-
Less : prepaid taxes		-
Less : Tax Deducted At Source 194 A		-
Less : Tax Deducted At Source 194 C		-
Tax Payable/ (refundable)		-





onwards)

[See rule 16CC and Rule 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (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 which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A

Acknowledgement Number -478858880220924

We have examined the balance sheet of **NAV SAMAJ WELFARE SOCIETY** [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 March 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 fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at row 11 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, if any-

Sl.no	Observations/ Qualifications
1	<p>Management Responsibility for the Financial Statements and the Statement of Particulars in Form No.10BB 1. The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position of the assessee in accordance with the applicable financial reporting framework. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. 2. In preparing the financial statements, management is responsible for assessing the assessee ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the assessee or to cease operations, or has no realistic alternative but to do so. 3. Those charged with governance are responsible for overseeing the assessee financial reporting process. 4. The Management is also responsible for the preparation of the Annexure Statement of particulars required to be furnished along with Form No.10BB that give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules, Notifications,</p>



Circulars etc. that are to be included in the Statement.

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Auditors Responsibility for audit of the Financial Statements and the Statement of Particulars in Form No.10BB Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also a) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity internal control. c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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d) Conclude on the appropriateness of management use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the assessee ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors report. However, future events or conditions may cause the entity to cease to continue as a going concern.

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e) Evaluate the overall presentation, structure and content of the financial statements, including the



disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. We are also responsible for verifying the statement of particulars required to be furnished/annexed herewith in Form No. 10BB read with Rule 17B/16CC of Income-tax Rules, 1962.

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 March 2024; and,
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application / profit or loss of its accounting year ending on 31-MAR-2024.

Subject to the following observations / qualifications-

Sl.no	Observations/ Qualifications
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The prescribed particulars are annexed hereto.

Accountant Name :


GIRISH NATHANI

Membership Number :

88716

Firm Registration Number :



0014192N

Address :

E 26, MOTI NAGAR , Moti Nagar S.O, Moti Nagar,
WEST DELHI, 110015, Delhi, INDIA

Place :

NEW DELHI

IP Address :

146.196.35.211

Date:

21-SEP-2024

(UDIN 24088716BK FLV Q 1025)

ANNEXURE

Statement of particulars

Basic Details

1. PAN of the auditee

AAAAN7740H

2. Name of the auditee

NAV SAMAJ WELFARE SOCIETY

3. Assessment Year **2024-25**
4. Previous Year **01-Apr-2023 to 31-Mar-2024**
5. Registered Address of the auditee **WARD NO 03, MEHRAULI, Mehrauli, Mehrauli, SOUTH WEST DELHI, 110030, Delhi, INDIA.**
6. Other addresses, if applicable **No**

Legal Status

7. Type of the auditee **Society**
8. Whether the auditee is established under an instrument? **Yes**

Management

9. (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	ID Code	Unique Identification Number	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	ARBIND PRASAD VERMA	6-Members of the Governing Council		1-PAN	AKKPP6357M	T-21 UPPER GROUND FLOOR, WARD NO 3, Mehrauli, Mehrauli, SOUTH WEST DELHI, Delhi, India - 110030	No	
2	ADV GULSHAN ARORA	6-Members of the Governing Council		1-PAN	AANPA5790L	HN : 245, SECTOR-7, GURGAON, Gurgaon, Gurgaon H.O, GURGAON Haryana, India - 122001	No	
3	SUBASH SHARM A	6-Members of the Governing Council		1-PAN	AXGPS1813A	T-21-B, WARD NO 03, MEHRAULI, Mehrauli, Mehrauli, SOUTH WEST DELHI, Delhi, India - 110030	No	
4	AVINASH PRASAD VERMA	6-Members of the Governing Council		1-PAN	AHUPV7503Q	T-21-D, UPPER GROUND FIRST FLOOR, WARD NO 03, MEHRAULI, Mehrauli, Mehrauli, SOUTH WEST DELHI, Delhi, India - 110030	No	
5	SHATRU DHAN PRASAD	6-Members of the Governing Council		1-PAN	ARKPC6876P	187/B, WARD NO 03, MEHRAULI NDH 30, Mehrauli, Mehrauli, SOUTH WEST DELHI, Delhi, India - 110030	No	
6	PICK NAIR	6-Members of the Governing Council		1-PAN	AKJPP0718K	HN FA-1, 2ND FLOOR, 10 PASCHIM PRIDE APPARTMENT JALDHARSHANI LAYOUT NEW BEL ROAD, Bangalore North, ISRO Anthariksha Bhavan S.O, BANGALORE, Karnataka, India - 560094	No	
7	RANJEE T KUMAR SINGH	6-Members of the Governing Council		1-PAN	ARKPS0707P	B-62, GROUND FLOOR, GREEN FIELD, FARIDABAD, HARYANA, ARAWALI COLLEGE, Nhpc Colony Faridabad S O, FARIDABAD, Haryana, India - 121010	No	

- (b) In case if any of the persons [as mentioned in row 9(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person during the previous year

S. No.	Name	ID Code	Unique Identification Number	Address	Non individual person [as mentioned in serial number no 9(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)	(9)

Commencement of activities



Records Available

10. (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 10 (i) , date of commencement of activities
- (iii) If the answer to 10(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or approval under clause (iii) of the first proviso to Clause (23C) of section 10 has been filed?
- (iv) If yes in 10(iii) above, the date of application for registration or approval

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

11. (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) If Yes in (i) above, whether books of account are maintained at registered office? **Yes**
- (iii) If No in (ii) above, provide the following details regarding any place other than the registered place where the books of account are maintained
- (a) Address of such place where the books are maintained **.....undefined -**
- (b) Date of decision by management to keep account at such place
- (c) Whether intimated to Assessing Officer that accounts are kept at such place under proviso to sub-rule (3) of rule 17AA?
- Date of intimation to Assessing Officer

Voluntary contributions

12. Whether auditee has filed Form No. 10BD for the previous year < If No then skip to serial number 14> **Yes**
13. Sum total of donations reported in Form No. 10BD furnished by the auditee for the previous year **₹ 22,57,327**
14. Donations not reported in Form No 10BD/ Not required to fill Form No. 10BD
15. Total voluntary contributions received by the auditee during the previous year [13+14] **₹ 22,57,327**
16. Total Foreign Contribution out of the total voluntary contributions stated in 15
17. Voluntary Contribution forming part of Corpus (which are included in 15)
18. Anonymous donations taxable @30% under section 115BBC
19. Application outside India for which approval as per proviso to clause (c) of sub-section (1) of section 11 has been obtained
20. Voluntary Contributions required to be applied by the auditee during the previous year [15-(17+18+19)] **₹ 22,57,327**



21. Income other than voluntary contributions derived from property held under the trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution other than the contribution reported in serial number 15 ₹ 4,658
22. Income required to be applied in India by the auditee during the previous year [20+21] ₹ 22,61,985

Application of Income

23. Application of income (excluding application not eligible and reported under serial number 27)
- (i) Total amount applied for charitable or religious purposes in India during the previous year ₹ 22,16,969
- (ii) Amount which was not actually paid during the previous year [if included in (i)]
- (iii) 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
- (iv) Total amount to be allowed as application [23(i)- 23(ii) +23(iii)] ₹ 22,16,969
- (v) Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.
- (vi) Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year

Amount to be disallowed from application

- (vii) Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40

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

- (a) Details of payment on which tax is not deducted

Date of Payment	Amount of payment (In Rs.)	Nature of payment	Name of Payee	PAN of payee, if available	Aadhaar Number of payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5a)	(5b)	(6)

No Records Available

- (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 (In Rs.)	Nature of payment	Name of Payee	PAN of payee, if available	Aadhaar Number of payee, if available	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5a)	(5b)	(6)	(7)	(8)

No Records Available



(viii) 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

Is any amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to section 11(1) read with sub-section (3) of section 40A? **No**

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

S. No.	Date of Payment	Amount of payment (In Rs.)	Nature of payment	Details of Payee			Address
				Name	PAN, if available	Aadhaar, if available	
(1)	(2)	(3)	(4)	(5)	(6a)	(6b)	(7)
No Records Available							

Is any amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to section 11(1) read with sub-section (3A) of section 40A? **No**

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

S. No.	Date of Payment	Amount	Nature	Details of Payee			Address
				Name	PAN, if available	Aadhaar, if available	
(1)	(2)	(3)	(4)	(5)	(6a)	(6b)	(7)
No Records Available							

- (ix) 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 - clauses (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards Corpus
- (x) 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 - clauses (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having same objects
- (xi) 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 - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act
- (xii) Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained
- (xiii) Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained
- (xiv) Applied for any purpose beyond the objects of the trust or institution
- (xv) Any other Disallowance
- (xvi) Total allowable application [(23(iv)+23(v)+23(vi)+23(vii) to 23(xv))] **₹ 22,16,969**



- (xvii) Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11
- (xviii) Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11
- (xix) 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 ₹ 45,016

Application of income out of different sources

24. Taxable Income 22- [23(xvi) to 23(xix)]
25. Income taxable under section 115BBI
26. Anonymous donation which is chargeable to tax @ 30 % under section 115BBC
27. Application of Income out of the following sources during the previous year
- (A) Income accumulated under the third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year
 - (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
 - (C) Income of earlier previous years up to 15% accumulated or set apart
 - (D) Corpus
 - (E) Borrowed Fund
 - (F) Any other

Please specify

Person referred to in 13(3)

28. Details of specified person as referred to in sub-section (3) of



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
(1)	(2)	(3)	(4)	(5)	(6)
4-Any trustee of the trust or manager (by whatever name called) of the institution	ARBIND PRASAD VERMA	AKKPP6357 M		T 21 UPPERGROUND FLOOR, WARD NO 3, Mehrauli, Mehrauli, SOUTH WEST DELHI, Delhi, India - 110030	
4-Any trustee of the trust or manager (by whatever name called) of the institution	ADV GULSHAN ARORA	AANPA5790 L		HN 245, SECTOR-7, GURGAON, Gurgaon, Gurgaon H.O, GURGAON, Haryana, India - 122001	
4-Any trustee of the trust or manager (by whatever name called) of the institution	SUBASH SHARMA	AXG6PS1813 A		T-21-B, WARD NO 03, MEHRAULI NDH 30, Mehrauli, Mehrauli, SOUTH EAST DELHI, Delhi, India - 110030	
4-Any trustee of the trust or manager (by whatever name called) of the institution	AVINASH PRASAD VERMA	AHUPV7503 Q		T-21-D, UPPER GROUND FIRST FLOOR, WARD NO 03, MEHRAULI NDH 30, Mehrauli, Mehrauli, SOUTH WEST DELHI, Delhi, India - 110030	
4-Any trustee of the trust or manager (by whatever name called) of the institution	SHATRUDHA N PRASAD	ARKPC6876 P		187/B, WARD NO 03, MEHRAULI, Mehrauli, Mehrauli, SOUTH WEST DELHI, Delhi, India - 110030	
4-Any trustee of the trust or manager (by whatever name called) of the institution	PICK NAIR	AKJPP0718 K		HN FA-1, 2ND FLOOR, 10 PASCHIM PRIDE APPARTMENT JALDHARSHANI LAYOUT NEW BEL ROAD, Bangalore North, ISRO Anthariksha Bhavan S O, BANGALORE, Karnataka, India - 560094	
4-Any trustee of the trust or manager (by whatever name called) of the institution	RANJEET KUMAR SINCH	ARKPS0707 P		B-62, GROUND FLOOR, GREEN FIELD, FARIDABAD, HARYANA, ARAWALI COLLEGE, Nhp Colony Faridabad S O, FARIDABAD, Haryana, India - 121010	

29. Details of income/property 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 auditee 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**
30. 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 non-compliance has occurred, has either not been disputed or has attained finality. **No**

Depreciation claim, TDS and TCS

31. 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 (6) 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**
32. Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB **No**

Schedule TDS/TCS

Tax Deduction and Collection Account Number (TAN)	Section/ Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected 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)
No Records Available								



Schedule Statement of TDS/TCS

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

No Records Available

Schedule Interest on TDS/TCS

Tax 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 of amount
(1)	(2)	(3)	(4)

No Records Available

Attachments

Income and Expenditure Account/Profit and Loss Account

nav samaj bs 1_merged.pdf

Balance Sheet

nav samaj bs 1_merged.pdf

Miscellaneous Attachments

Acknowledgement Number - 478858880220924

This form has been digitally signed by GIRISH NATHANI having PAN AABPN3971E from IP Address 146.196.35.211 on 21/09/2024 05:56:25 PM Dsc SI.No and issuer, C=IN,O=Parag & Co. Securities Pvt. Ltd.,OU=Certifying Authority



NAV SAMAJ WELFARE SOCIETY

T-21-D, UGF, WARD NO-03, MEHRAULI, NEW DELHI-110030

Balance Sheet as at 31st march,2024

(Amount in Rs.)

	Particulars	Note No	31st March 2024	31st March 2023
I	Sources of Funds			
1.	NPO' Funds	1		
(a)	Unrestricted Funds		20,27,145.77	19,83,486.34
(b)	Restricted Funds		-	-
			20,27,145.77	19,83,486.34
2.	Non-current liabilities			
(a)	Long-Term borrowings	2	7,01,766.00	7,01,766.00
3.	Current liabilities			
(a)	Other current liabilities	3	-	2,18,921.16
				2,18,921.16
	Total		27,28,911.77	29,04,173.50
II	Application of Funds			
1.	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	4		
(i)	Property, Plant and Equipment		26,29,067.00	26,54,719.00
(ii)	Intangible assets		-	-
			26,29,067.00	26,54,719.00
2.	Current assets			
(a)	Cash and bank balances	5	99,244.77	2,48,854.50
(b)	Short Term Loans and Advances		-	-
(c)	Other current assets	6	600.00	600.00
			99,844.77	2,49,454.50
	Total		27,28,911.77	29,04,173.50
	The accompanying notes are an integral part of the financial statements			

Signed in terms of our Report under section 124A of even date

FOR AND ON BEHALF OF
NAV SAMAJ WELFARE SOCIETY


(GIRISH NATHANI)

PROPRIETOR (M.NO. 088716)

FOR AND ON BEHALF OF
GIRISH NEELAM AND ASSOCIATES

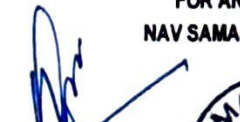
CHARTERED ACCOUNTANTS

FRN 014192N (UIN 24088716BkFW091025)

PLACE : NEW DELHI

DATE 21/09/2024




(ARBIN PRASAD VERMA)
(PRESIDENT)




(GULSAN ARORA)
(SECRETARY)

NAV SAMAJ WELFARE SOCIETY							
T-21-D, UGF, WARD NO-03, MEHRAULI, NEW DELHI-110030							
Income and Expenditure Account for the year ended 31st March, 2024							
(Amount in Rs.)							
Particulars	Note	31-Mar-24			31-Mar-23		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	Income						
(a)	Donation Recd.	22,57,326.70		22,57,326.70	16,23,232.00		16,23,232.00
II	Other Income	4,658.00		4,658.00	6,544.00		6,544.00
III	Total Income (I+II)	22,61,984.70		22,61,984.70	16,29,776.00		16,29,776.00
IV	Expenses:						
(a)	Employee benefits expense	2,00,351.00		2,00,351.00	2,10,800.00	-	2,10,800.00
(b)	Depreciation and amortization expense	25,652.00		25,652.00	31,861.00	-	31,861.00
(c)	Finance costs	1,356.27		1,356.27	1,437.15	-	1,437.15
(d)	Other expenses	19,90,966.00		19,90,966.00	13,25,166.88	-	13,25,166.88
	Total expenses	22,18,325.27		22,18,325.27	15,69,265.03	-	15,69,265.03
V	Excess of Income over Expenditure for the year (III-IV)	43,659.43		43,659.43	60,510.97	-	60,510.97
VI	Appropriations						
	Transfer to funds, e.g., Building fund						
	Balance transferred to General Fund	43,659.43	-	43,659.43	60,510.97	-	60,510.97
	The accompanying notes are an integral part of the financial statements						

Signed in terms of our Report under section 12A(b) of even date

Girish Nathani
(GIRISH NATHANI)
PROPRIETOR (M.NO. 088716)
FOR AND ON BEHALF OF
GIRISH NEELAM AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 014192N



DATE 21/09/2024

(UOIN 24088716 FWQ91025)

FOR AND ON BEHALF OF
NAV SAMAJ WELFARE SOCIETY

Arvind Prasad Verma
(ARVIND PRASAD VERMA)
(PRESIDENT)



San Arora
(SAN ARORA)
(SECRETARY)

NAV SAMAJ WELFARE SOCIETY
T-21-D, UGF, WARD NO-03, MEHRAULI, NEW DELHI-110030

NPO FUNDS			NOTE - 1			
(Amount in Rs.)						
Sr. No.	Particulars	-	As at 1 st April 2023 (Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year	As at 31 st March 2024 (Closing Balance)
(A)	Unrestricted Funds					
1	Corpus Funds	-	8,96,001.00	-	-	8,96,001.00
2	General Fund	-	10,87,485.34	43,659.43	-	11,31,144.77
(B)	Restricted Funds		-	-	-	-
Total			19,83,486.34	43,659.43	-	20,27,145.77
Previous Year (PY)			19,22,975.37	60,510.97	-	19,83,486.34
LONG TERM BORROWINGS			NOTE - 2			
Unsecured Loans				31st March 2024	31st March 2023	
Mr. A.P. Verma				7,01,766.00	7,01,766.00	
				-	-	
Total				7,01,766.00	7,01,766.00	
OTHER CURRENT LIABILITIES			NOTE - 3			
PARTICULARS				31st March 2024	31st March 2023	
Imprest - A.P. Verma				-	2,11,841.16	
Audit Fee Payable				-	7,080.00	
				-	-	
Total				-	2,18,921.16	



NAV SAMAJ WELFARE SOCIETY
T-21-D, UGF, WARD NO-03, MEHRAULI, NEW DELHI-110030

Note 5		(Amount in Rs.)	
		31st March , 2024	31st March 2023
Cash and Bank Balances			
A	Cash and cash equivalents		
(a)	Axis Bank limited	28,072.90	1,66,924.00
(b)	Punjab National Bank	69,257.87	68,892.50
(c)	Cash on hand	1,914.00	13,038.00
	Total (I)	99,244.77	2,48,854.50
B	Other bank balances		
(ii)	Deposits with original maturity for more than 3 months but less than 12 months from reporting date		
	Total other bank balances (II)		
	Total Cash and bank balances (I+II)	99,244.77	2,48,854.50

Note 6		(Amount in Rs.)	
		31st March , 2024	31st March 2023
Other current assets (Specify nature)			
	Security Deposit- Electricity	600.00	600.00
	Total	600.00	600.00







NAV SAMAJ WELFARE SOCIETY
T-21-D, UGF, WARD NO-03, MEHRAULI, NEW DELHI-110030

Note 7		(Amount in Rs.)	
	Other income	31st March 2024	31st March 2023
(a)	Savings bank interest	4,658.00	6,444.00
(b)	Fee From Students	-	100.00
	Total other income	4,658.00	6,544.00
Note 8		(Amount in Rs.)	
	Employee benefits expense (Including contract labour)	31st March 2024	31st March 2023
	Salaries, wages, bonus and other allowances	2,00,351.00	2,10,800.00
	Total Employee benefits expense	2,00,351.00	2,10,800.00
Note 9		(Amount in Rs.)	
	Finance cost	31st March 2024	31st March 2023
	Bank charges	1,356.27	1,437.15
	Total Finance cost	1,356.27	1,437.15
Note 10		(Amount in Rs.)	
	Depreciation and amortization expense	31st March 2024	31st March 2023
	on tangible assets (Refer note 2)	25,652.00	31,861.00
	Total Depreciation and amortization expense	25,652.00	31,861.00



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NAV SAMAJ WELFARE SOCIETY
T-21-D, UGF, WARD NO-03, MEHRAULI, NEW DELHI-110030

Note 11	(Amount in Rs.)	
Other Expenses	31st March 2024	31st March 2023
Audit Fee	-	14,160.00
Blanket & Quilt for Poor People	-	2,51,475.00
Awarness For Beti Bachao Beti Padhao	32,825.00	18,350.00
Awarness Camp Against Child Marriage	6,350.00	-
Awarness Camp For Child Rights	15,760.00	-
Book Distribution for Underprivilged Children	1,84,923.00	2,34,229.00
Breakfast & Food for Poor Children	1,87,703.00	2,64,775.00
Cloth Distribution for Poor Children	50,100.00	1,80,812.00
Cloth Distribution for Poor Men & Women	1,02,050.00	1,24,250.00
Conveyance Charges	36,842.00	22,626.00
Courier Charges	-	1,200.00
Ek Mutthi Ann Daan	3,95,131.00	72,651.00
Empowering The Women And Education Program	41,980.00	18,870.00
Fee & Subscriptions- FCRA	10,000.00	-
Free Food Distribution Among Needy People	1,73,110.00	-
Free Fridge-Underprivilged Girl	-	24,000.00
Health Check & Medical Camp For Poor People	41,600.00	-
Independence Day Celebration	15,895.00	6,524.00
Repair & Maintenance -Building	3,19,969.00	20,565.00
Labour Charges : Meson Mistry	92,650.00	-
Labour Charges : Shifting Materials	14,200.00	-
Mahila Silai Kendra Expense	1,50,104.00	48,805.00
Office Expense	5,133.00	9,555.00
Printing & Stationery	4,295.00	7,782.00
Pay U Money	-	405.88
Repair & Maintenance	1,810.00	-
Republic Day Celebration	14,100.00	-
Saraswati Puja Programme Expenses	-	2,182.00
Toys for Children	-	1,950.00
Telephone & Mobile Expense	615.00	-
Uniform : For Children	69,410.00	-
Vishwakarma Puja	2,531.00	-
Wall Painting Work	21,880.00	-
	19,90,966.00	13,25,166.88



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SCHEDULE - D
PROPERTY, PLANT & EQUIPMENTS

NAV SAMAJ WELFARE SOCIETY

NOTE 4

S No.	NAME OF ASSETS	W.D.V As On 1.4.2023	Additions during the year		Sale / Transfer	Total on which Dep. Claimed	Rate of Dep.	Depre - ciation	W.D.V As On 31.3.2024
			More than 180 days	Less than 180 days					
1	Land and Building	24,86,428.00				24,86,428.00	0	-	24,86,428.00
2	FAN	1891.00				1,891.00	15%	284.00	1,607.00
3	FURNITURE & FIXT	41711.00	-			41,711.00	10%	4,171.00	37,540.00
4	CELLULAR PHONE	3,728.00				3,728.00	15%	559.00	3,169.00
5	SEWING MACHINES	24504.00	-			24,504.00	15%	3,676.00	20,828.00
6	SPEAKER'S	20267.00				20,267.00	15%	3,040.00	17,227.00
7	TELEVISIONS	5856.00				5,856.00	15%	878.00	4,978.00
8	COMPUTER	9973.00	-			9,973.00	40%	3,989.00	5,984.00
9	COOLER	2266.00				2,266.00	15%	340.00	1,926.00
10	INVERTER	10871.00				10,871.00	15%	1,631.00	9,240.00
11	PRINTER	698.00				698.00	15%	105.00	593.00
12	WATER MOTOR	13688.00	-			13,688.00	15%	2,053.00	11,635.00
13	REFRIGERATOR	3798.00				3,798.00	15%	570.00	3,228.00
14	AIR CONDITIONER	29040.00				29,040.00	15%	4,356.00	24,684.00
	TOTAL	26,54,719.00	-	-	-	26,54,719.00		25,652.00	26,29,067.00
	PREVIOUS YEAR	26,70,380.00	16,200.00	-	-	26,86,580.00		31,861.00	26,54,719.00



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NAV SAMAJ WELFARE SOCIETY

T-21-D, UGF, WARD NO-03, MEHRAULI, NEW DELHI-110030

Notes forming part of the financial statements

Note	Particulars
1	<p>Information about the Society</p> <p>The Society is engaged in charitable activities including distribution of free food, books, clothes, conducting awareness programmes on so relevant issues.</p>
2	<p>Significant accounting policies</p>
2.1	<p>Basis of accounting and preparation of financial statements</p> <p>The financial statements of the Company have been prepared in accordance with the Accounting Standards issued by the Institute of Char Accountants of India (ICAI) to the extent applicable to it. The financial statements have been prepared on accrual basis under the historical convention as a going concern. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.</p>
2.2	<p>Use of estimates</p> <p>The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which results are known / materialise.</p>
2.3	<p>Depreciation and amortisation</p> <p>Depreciation has been provided on the written down value method as per rates prescribed under the Income Tax Act, 1961</p>
2.4	<p>Revenue recognition</p> <p><u>Income from Donations</u></p>
2.5	<p>Income from Donations is recognised on receipt basis.</p>
2.5	<p>Other income</p> <p>Income from bank interest is recognised on receipt basis.</p>
2.6	<p>Property, Plant and Equipment</p> <p>Tangible Assets</p> <p>Depreciation on tangible assets is provided on the written down value basis in the manner prescribed under the Income Tax Act, 1961. An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between net disposal proceeds and the carrying amount of the asset) is included in the income statement when the asset is derecognised. Property, plant and equipment are stated at cost of acquisition or construction net of accumulated depreciation and impairment loss (if any significant costs relating to the acquisition and installation of property, plant and equipment are capitalised. Such cost includes the cost of replacing part of the property, plant and equipment and borrowing costs for long-term construction projects if the recognition criteria are met</p>



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NAV SAMAJ WELFARE SOCIETY

T-21-D, UGF, WARD NO-03, MEHRAULI, NEW DELHI-110030

Notes forming part of the financial statements

2.7 Taxes on income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Act, 1961. Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. However, during the year under consideration no provision for income tax has been made as there is no tax liability. Likewise, no provision is made for deferred taxes as there are no timing differences.

NAV SAMAJ WELFARE SOC

2.8 Provisions and contingencies

A provision is recognised when the Society has a present obligation as a result of past events and it is probable that an outflow of resource will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.

2.9 Current / Non current:

All assets and liabilities are presented as current or Non-current as per the Society's normal operating cycle. Based on the nature of activities the Society has ascertained its operating cycle as 12 months for the purpose of Current / Non current classification of assets and liabilities.

2.10 Employee benefits

- i) Provisions of Employees' Provident Fund Act, 1952 and Employees' State Insurance Corporation (ESIC) Act are presently not applicable to the Society.
- ii) No provision has been made for gratuity because presently there is no liability to pay any amount under the Payment of Gratuity Act, 1972
- iii) The Society does not have any Leave policy or Bonus policy.

