

## **AUDITORS' REPORT**

I have audited the attached Balance Sheet of **BENGAL GRAM ROJGAR SAHAYAK ASSOCIATION [PAN - AADTB8158R]**, Vill.- Srirampur, P.O.- Srirampur Mid, P.S.- Tamluk, Dist.- Purba Medinipur, W.B. Pin.- 721651. as at 31 March,2020 and annexed Receipt & Payments and Income & Expenditure Account of the Trust for the year ended as at the above date and report that: -

- (i) I have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of my audit;
- (ii) In my opinion, proper books of account as required have been kept by the Trust , so far as appears from my examination of those books;
- (iii) The said Balance Sheet, Receipt & Payments and Income & Expenditure Account dealt with by this report are in agreement with the books of account of the Trust;
- (iv) In my opinion and to the best of my information and according to the explanations given to me, the said accounts and those appearing else where in the accounts give the information required by the Trust in the manner so required and give true and fair view:
  - a) In the case of the Balance Sheet of the state of affairs of the Trust as at 31<sup>st</sup> March 2020; and
  - b) In the case of Income & Expenditure Account excess of Income over Expenditure for the year ended on that date.

BURDWAN

The 4th day of August, 2020.

UDIN:-20053411AAAAGM5820

FOR JADAB RAY & CO.

CHARTERED ACCOUNTANTS



PROPRIETOR

Membership No-053411

## Instructions

## General Instructions:

1. All amounts are in Indian Rupees.
2. A calendar is provided for selecting the date field (format DD/MM/YYYY).
3. All greyed out fields are either auto-filled or non-editable.
4. It is a good practice to save your work frequently. Please use SAVE DRAFT option.
5. In Forms wherever information is captured in tables
  - a) Adding new Row: Click on ADD ROW button, fill in the data.
  - b) Deleting Row: Select the row to delete from the list and click DELETE ROW button.
6. Please enter only the value wherever the information is needed in percentile.
7. Please verify the Form, before you submit.

## Notes

- 1 This report must be obtained by an assessee (trust or institution) only if the total income of the trust or institution as computed under the Act (without giving effect to the provisions of sections 11 and 12 of the Act) exceeds maximum amount which is not chargeable to income-tax in any previous year, and the assessee desires to claim exemption under sections 11 and 12 of the Act.
- 2 The Report must be filled up by a chartered accountant, and the assessee must ensure that, in respect of matters for which the chartered accountant has answered in the negative or with a qualification, the chartered accountant has recorded reasons.
- 3 For purposes of filing up Part II of the Annexure, auditor can accept as correct the list of persons covered by section 13(3) as given by the managing trustees. (Circular no.143, dated 20-08-1997 - see Master Guide to Income-Tax Rules).
- 4 This report has to be given by-
  - (i) a chartered accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949); or
  - (ii) any person who, in relation to any State, is, by virtue of the provisions of sub-section (2) of section 226 of the Companies Act, 1956 (1 of 1956), entitled to be appointed to act as an auditor of the companies registered in that State.
- 5 Where any of the matters stated in this report is answered in the negative, or with a qualification, the report shall state the reasons for the same.

## FORM - 10B

## FORM NO. 10B

[See rule 17B]

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

\* I have examined the balance sheet of \* **BENGAL GRAM ROJGAR SAHAYAK ASSOCIATION**  
 \* **AADTB8158R** (name and PAN of the trust or institution) as at \* **31/03/2020** and the Profit and loss account of the year ended on that date which are in agreement with the books of account maintained by the said trust or institution I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit. In my opinion, proper books of account have been kept by the head office and the branches of the above named \* trust visited by me so far as appears from my examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by me subject to the comments given below:

In my opinion and to the best of my information, and according to information given to me 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 trust as at \* and **31/03/2020**
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on \* **31/03/2020**

The prescribed particulars are annexed hereto.



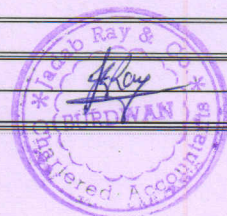
|         |            |                                 |                                              |
|---------|------------|---------------------------------|----------------------------------------------|
|         |            | Name :*                         | JADAB KUMAR RAY                              |
|         |            | Address:*                       | BURIRBAGAN ROAD RANISAYER (N) BURDWAN 713101 |
|         |            | Membership No.:*                | 053411                                       |
|         |            | FRN (Firm Registration Number): | 329353E                                      |
| Place:* | BURDWAN    |                                 |                                              |
| Date:*  | 26/03/2021 |                                 |                                              |

## Annexure I

| ANNEXURE                                                      |                                                                                                                                                                                                                                                                            |        |         |        |   |  |  |
|---------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|---------|--------|---|--|--|
| STATEMENT OF PARTICULARS                                      |                                                                                                                                                                                                                                                                            |        |         |        |   |  |  |
| I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES |                                                                                                                                                                                                                                                                            |        |         |        |   |  |  |
| 1                                                             | Amount of income of the previous year applied to charitable or religious purposes in India during that year*                                                                                                                                                               |        |         |        |   |  |  |
|                                                               | 1191579                                                                                                                                                                                                                                                                    |        |         |        |   |  |  |
| 2                                                             | Whether the trust has exercised the option under clause (2) of the Explanation to section 11(1)?*                                                                                                                                                                          |        |         |        |   |  |  |
|                                                               | No                                                                                                                                                                                                                                                                         |        |         |        |   |  |  |
|                                                               | If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year                                                                                                                               |        |         |        |   |  |  |
| 3                                                             | Amount of income * Finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust * wholly only for such purposes.*                                              |        |         |        |   |  |  |
|                                                               | Yes                                                                                                                                                                                                                                                                        |        |         |        |   |  |  |
|                                                               |                                                                                                                                                                                                                                                                            |        |         |        |   |  |  |
|                                                               | 1191579                                                                                                                                                                                                                                                                    |        |         |        |   |  |  |
| 4                                                             | Amount of income eligible for exemption under section 11(1)(c) *                                                                                                                                                                                                           |        |         |        |   |  |  |
|                                                               | No                                                                                                                                                                                                                                                                         |        |         |        |   |  |  |
|                                                               | If so, give details                                                                                                                                                                                                                                                        |        |         |        |   |  |  |
|                                                               | <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:10%;">S.No.</th> <th style="width:40%;">Details</th> <th style="width:50%;">Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td></td> <td></td> </tr> </tbody> </table> | S.No.  | Details | Amount | 1 |  |  |
| S.No.                                                         | Details                                                                                                                                                                                                                                                                    | Amount |         |        |   |  |  |
| 1                                                             |                                                                                                                                                                                                                                                                            |        |         |        |   |  |  |
| 5                                                             | Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) *                                                                                                                             |        |         |        |   |  |  |
|                                                               | 0                                                                                                                                                                                                                                                                          |        |         |        |   |  |  |
| 6                                                             | Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? *                                                                                                                                      |        |         |        |   |  |  |
|                                                               | No                                                                                                                                                                                                                                                                         |        |         |        |   |  |  |
|                                                               | If so, the details thereof                                                                                                                                                                                                                                                 |        |         |        |   |  |  |
| 7                                                             | Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B)?*                                                     |        |         |        |   |  |  |
|                                                               | No                                                                                                                                                                                                                                                                         |        |         |        |   |  |  |
|                                                               | If so, the details thereof                                                                                                                                                                                                                                                 |        |         |        |   |  |  |
| 8                                                             | Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-                                                                                                                             |        |         |        |   |  |  |
| (a)                                                           | has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or*                                                                                                                        |        |         |        |   |  |  |
|                                                               | No                                                                                                                                                                                                                                                                         |        |         |        |   |  |  |
| (b)                                                           | has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or*                                                                                             |        |         |        |   |  |  |
|                                                               | No                                                                                                                                                                                                                                                                         |        |         |        |   |  |  |
| (c)                                                           | has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof?*                                                                  |        |         |        |   |  |  |
|                                                               | No                                                                                                                                                                                                                                                                         |        |         |        |   |  |  |
|                                                               | If so, the details thereof                                                                                                                                                                                                                                                 |        |         |        |   |  |  |

## Annexure II[1-4]

| II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3) |                                                                                                                                                                                                                                                                                                                                                                                                             |                                        |                          |                                        |                          |                             |   |  |  |  |  |
|------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|--------------------------|----------------------------------------|--------------------------|-----------------------------|---|--|--|--|--|
| 1                                                                                                    | Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)?*                                                                                                                                                                                      |                                        |                          |                                        |                          |                             |   |  |  |  |  |
|                                                                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                          |                                        |                          |                                        |                          |                             |   |  |  |  |  |
|                                                                                                      | If so, give details of the amount, rate of interest charged and the nature of security, if any.                                                                                                                                                                                                                                                                                                             |                                        |                          |                                        |                          |                             |   |  |  |  |  |
|                                                                                                      | <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:10%;">S.No.</th> <th style="width:30%;">Details</th> <th style="width:20%;">Amount</th> <th style="width:20%;">Rate of interest charged</th> <th style="width:30%;">Nature of security, if any.</th> </tr> </thead> <tbody> <tr> <td>1</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | S.No.                                  | Details                  | Amount                                 | Rate of interest charged | Nature of security, if any. | 1 |  |  |  |  |
| S.No.                                                                                                | Details                                                                                                                                                                                                                                                                                                                                                                                                     | Amount                                 | Rate of interest charged | Nature of security, if any.            |                          |                             |   |  |  |  |  |
| 1                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                             |                                        |                          |                                        |                          |                             |   |  |  |  |  |
| 2                                                                                                    | Whether any part of the income or property of the trust was made, or continued to be made, available for the use of any such person during the previous year?*                                                                                                                                                                                                                                              |                                        |                          |                                        |                          |                             |   |  |  |  |  |
|                                                                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                          |                                        |                          |                                        |                          |                             |   |  |  |  |  |
|                                                                                                      | If so, give details of the property and the amount of rent or compensation charged, if any.                                                                                                                                                                                                                                                                                                                 |                                        |                          |                                        |                          |                             |   |  |  |  |  |
|                                                                                                      | <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:10%;">S.No.</th> <th style="width:40%;">Details of property</th> <th style="width:50%;">Amount of rent or compensation charged</th> </tr> </thead> <tbody> <tr> <td>1</td> <td></td> <td></td> </tr> </tbody> </table>                                                                                      | S.No.                                  | Details of property      | Amount of rent or compensation charged | 1                        |                             |   |  |  |  |  |
| S.No.                                                                                                | Details of property                                                                                                                                                                                                                                                                                                                                                                                         | Amount of rent or compensation charged |                          |                                        |                          |                             |   |  |  |  |  |
| 1                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                             |                                        |                          |                                        |                          |                             |   |  |  |  |  |
| 3                                                                                                    | Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise?*                                                                                                                                                                                                                                                                                         |                                        |                          |                                        |                          |                             |   |  |  |  |  |
|                                                                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                          |                                        |                          |                                        |                          |                             |   |  |  |  |  |
|                                                                                                      | If so, give details                                                                                                                                                                                                                                                                                                                                                                                         |                                        |                          |                                        |                          |                             |   |  |  |  |  |
|                                                                                                      | <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:10%;">S.No.</th> <th style="width:40%;">Details</th> <th style="width:50%;">Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td></td> <td></td> </tr> </tbody> </table>                                                                                                                                  | S.No.                                  | Details                  | Amount                                 | 1                        |                             |   |  |  |  |  |
| S.No.                                                                                                | Details                                                                                                                                                                                                                                                                                                                                                                                                     | Amount                                 |                          |                                        |                          |                             |   |  |  |  |  |
| 1                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                             |                                        |                          |                                        |                          |                             |   |  |  |  |  |
| 4                                                                                                    | Whether the services of the trust were made available to any such person during previous year?*                                                                                                                                                                                                                                                                                                             |                                        |                          |                                        |                          |                             |   |  |  |  |  |
|                                                                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                          |                                        |                          |                                        |                          |                             |   |  |  |  |  |
|                                                                                                      | If so, give details thereof together with remuneration or compensation received, if any                                                                                                                                                                                                                                                                                                                     |                                        |                          |                                        |                          |                             |   |  |  |  |  |
|                                                                                                      | <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:10%;">S.No.</th> <th style="width:40%;">Details</th> <th style="width:50%;">Amount of Remuneration/ Compensation</th> </tr> </thead> <tbody> <tr> <td>1</td> <td></td> <td></td> </tr> </tbody> </table>                                                                                                    | S.No.                                  | Details                  | Amount of Remuneration/ Compensation   | 1                        |                             |   |  |  |  |  |
| S.No.                                                                                                | Details                                                                                                                                                                                                                                                                                                                                                                                                     | Amount of Remuneration/ Compensation   |                          |                                        |                          |                             |   |  |  |  |  |
| 1                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                             |                                        |                          |                                        |                          |                             |   |  |  |  |  |



## Annexure II[5-8]

|                                                                                                 |                                                                                                                                                          |                     |                                      |    |
|-------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------------------------|----|
| 5                                                                                               | Whether any share, security or other property was purchased by or on behalf of the <b>trust</b> during the previous year from any such person?*          |                     |                                      | No |
| If so, give details thereof together with the consideration paid                                |                                                                                                                                                          |                     |                                      |    |
|                                                                                                 | S.No.                                                                                                                                                    | Details             | Amount of Consideration paid         |    |
|                                                                                                 | 1                                                                                                                                                        |                     |                                      |    |
| 6                                                                                               | Whether any share, security or other property was sold by or on behalf of the <b>trust</b> during the previous year to any such person?*                 |                     |                                      | No |
| If so, give details thereof together with the consideration received                            |                                                                                                                                                          |                     |                                      |    |
|                                                                                                 | S.No.                                                                                                                                                    | Details of property | Amount of Consideration received     |    |
|                                                                                                 | 1                                                                                                                                                        |                     |                                      |    |
| 7                                                                                               | Whether any income or property of the <b>trust</b> was diverted during the previous year in favour of any such person?*                                  |                     |                                      | No |
| If so, give details thereof together with the amount of income or value of property so diverted |                                                                                                                                                          |                     |                                      |    |
|                                                                                                 | S.No.                                                                                                                                                    | Details             | Income or value of property diverted |    |
|                                                                                                 | 1                                                                                                                                                        |                     |                                      |    |
| 8                                                                                               | Whether the income or property of the <b>trust</b> was used or applied during the previous year for the benefit of any such person in any other manner?* |                     |                                      | No |
| If so, give details                                                                             |                                                                                                                                                          |                     |                                      |    |
|                                                                                                 | S.No.                                                                                                                                                    | Details             | Amount                               |    |
|                                                                                                 | 1                                                                                                                                                        |                     |                                      |    |

## Annexure III

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

| S.No. | Name and address of the concern | Where the concern is acompany, number and class of shares held | Nominal value of the investment | Income from the investment | Whether the amount in col. 4 exceeded 5 percent of the capital of the concern during the previous year-say, Yes/No |
|-------|---------------------------------|----------------------------------------------------------------|---------------------------------|----------------------------|--------------------------------------------------------------------------------------------------------------------|
| (1)   | (2)                             | (3)                                                            | (4)                             | (5)                        | (6)                                                                                                                |
| 1     | NA                              | NA                                                             | 0                               | 0                          | No                                                                                                                 |
| Total |                                 |                                                                | 0                               | 0                          |                                                                                                                    |

|         |            |                                 |                                              |
|---------|------------|---------------------------------|----------------------------------------------|
|         |            | Name :*                         | JADAB KUMAR RAY                              |
|         |            | Address:*                       | BURIRBAGAN ROAD RANISAYER (N) BURDWAN 713101 |
| Place:* | BURDWAN    | Membership No.:*                | 053411                                       |
| Date:*  | 26/03/2021 | FRN (Firm Registration Number): | 329353E                                      |





# The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

## Unique Document Identification Number(UDIN) for Practicing Chartered Accountants

[Home](#) [Members Registration](#) [Forgot Password](#) [Verify UDIN](#) [Helpdesk](#) [FAQs](#) [PD Portal](#)

[Video/Webcast](#)

### DOCUMENT DETAILS

|                                               |                                                                                                                                                                                                                     |
|-----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Verification Date/Time:                       | 08-08-2020 11:08:54                                                                                                                                                                                                 |
| UDIN Generation Date/Time:                    | 07-08-2020   16:47:01                                                                                                                                                                                               |
| Unique Document Identification Number (UDIN): | 20053411AAAAGM5820                                                                                                                                                                                                  |
| Member Details:                               | JADAB KUMAR RAY (053411)                                                                                                                                                                                            |
| Document Type:                                | Audit & Assurance Functions                                                                                                                                                                                         |
| Type of Certificate:                          | Income / Receipt and Payment / Expenditure Audit                                                                                                                                                                    |
| Date of signing of Document:                  | 04-08-2020                                                                                                                                                                                                          |
| Figures/Particulars:                          | 1. Financial Year: 01-04-2019-31-03-2020<br>2. Gross Turnover/Gross Receipt / Gross Income: 1657518<br>3. Any Comment/ Recommendation/ Adverse Comment: Nil<br>4. Any Comment/ Recommendation/ Adverse Comment: Nil |
| Document Description:                         | Receipts & Payments A/c, , Income & Expenditure A/c,,<br>BALANCE SHEET                                                                                                                                              |
| Status:                                       | Active                                                                                                                                                                                                              |

[VERIFY ANOTHER UDIN/ EXIT](#)

### DISCLAIMER

This UDIN System has been developed by ICAI to facilitate its members for verification and certification of the documents and for securing documents and authenticity thereof by Regulators.

However, ICAI assumes no responsibility of verification and certification of document(s) carried out by the Members and the concerned member(s) shall alone be responsible therefore.