

**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  
2020-21**

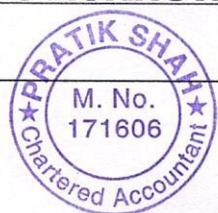
PAN	AATTS6274M		
Name	SMIT OLD AGE HOME AND CARE FOUNDATION		
Address	109, SMIT HOME, OSIYA MATAJI RESIDENCY, RETI BANDER ROAD, PIPE LINE, KALHER, THANE, MAHARASHTRA, 421302		
Status	AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	572837540220920
<b>Taxable Income and Tax details</b>	Current Year business loss, if any	1	0
	Total Income		0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	0
	(+)Tax Payable /(-)Refundable (6-7)	8	0
<b>Dividend Distribution Tax details</b>	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
<b>Accrued Income Tax Detail</b>	Accrued Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 22-09-2020 12:48:18 from IP address 103.102.30.130 and verified by

**YOJANA VIKAS GHARAT**

having PAN AMOPG4797Q on 22-09-2020 12:50:07 from IP address 103.102.30.130 using  
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**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**



*As Per The Details Provided By The Client*

**A.Y. 2020-2021**

**Name : SMIT OLD AGE HOME AND CARE FOUNDATION**

**Previous Year : 2019-2020**

**Address : 109,  
Smit Home, OSIYA MATAJI RESIDENCY,  
RETI BANDER ROAD,  
PIPE LINE, KALHER, THANE - 421 302**

**PAN : AATTS 6274 M**

**Status : Trust**

**D. O. F. : 01-Feb-2017**

**Statement of Income**

	Rs.	Rs.	Rs.
Taxable Income u/s 11 to 13	1		0
<b>Total Income</b>			0
<i>Tax on total income</i>			0

**Schedule 1**

**Taxable Income u/s 11 to 13**

<i>Return to be furnished u/s</i>	139(4A)
<i>Whether registered u/s 12A / 12AA?</i>	Yes
<i>Whether approved u/s 10(23C) (iv) to (via)?</i>	No

Aggregate income referred to in sections 10, 11 & 12	19,66,834
Income available for application u/s 11	19,66,834
- 11(1): applied in India during the PY	
- Revenue account	14,57,118
- 11(2): Amount accumulated for specified purpose	
Medical Purpose	2,14,691
- 11(1): Accumulation to the extent of 15%	2,95,025
<i>Income after application</i>	<u>19,66,834</u>
Total deemed income	0
Taxable income	<u>0</u>

*Bank A/c: Bank of maharashtra 60295118611 IFSC: MAHB0001302*

For Smit Old Age Home And Care Foundation

Date : 22-Sep-2020

Place : THANE



*S. Shah*  
As Per The Details Provided By The Client

Authorised Signatory

**INDEPENDENT AUDITORS' REPORT**

**TO THE IFMR TRUST**

**TRUSTEES OF SMIT OLD AGE HOME AND CARE FOUNDATION**

**Report on the Financial Statements**

We have audited the accompanying financial statements of IFMR TRUST ("the Trust"), which comprise the Balance Sheet as at 31st March , 2020, Profit and Loss Account and the Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

**Management's Responsibility for the Financial Statements**

The Trust's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Trust in accordance with the Accounting Standards applicable to non corporate entities issued by Institute of Chartered Accountants of India in accordance with the accounting principles generally accepted in India. 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.

**Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements 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 Trust's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



A handwritten signature in blue ink, appearing to read "Pratik Shah".

### **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of the Balance Sheet, of the state of affairs of the Trust as at 31st March, 2020;
- (b) in the case of the income and expenditure Account, of the income of the Trust for the year ended on that date; and
- (c) in the case of the Cash Flow Statement, of the cash flows of the Trust for the year ended on that date.

### **Report on Other Legal and Regulatory Requirements**

1. We report that:

- (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Trust so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Profit and Loss Account, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the Balance Sheet, Profit and Loss Account, and the Cash Flow Statement comply with the Accounting Standards applicable to non corporate entities issued by the Institute of Chartered Accountants of India.

Yours Truly

For **Shah Pratik & Associates**  
**Chartered Accountant**



**Mr. Pratik Shah**

Proprietor

Membership No. **171606**

FRN No. **142568W**

UDIN NO :- **20171606AAAAFL1600**



## 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

We have examined the balance sheet of **SMIT OLD AGE HOME AND CARE FOUNDATION, AATTS 6274 M** [name and PAN of the trust or institution] as at 31<sup>st</sup> March 2020 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above-named Trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us subject to the comments given below: -

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

- (i) in the case of the balance sheet, of the state of affairs of the above named Trust as at 31<sup>st</sup> March 2020 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31<sup>st</sup> March 2020.

The prescribed particulars are annexed hereto.

Place: **BHIWANDI**  
 Date: **21-Sep-2020**  
 UDIN: 20171606AAAFK7999



For SHAH PRATIK & ASSOCIATES

**PRATIK JAYANTILAL SHAH**

Proprietor, M. No. 171606

Firm reg No. 142568W

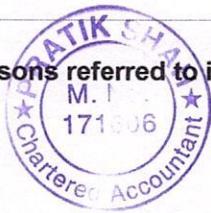
303, VARDHAMAN ARCADE, 3 RD FLOOR,  
 ANJUR PHATA

**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.	14,57,118
2.	Whether the Trust has exercised the option under clause (2) of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year	No
3.	Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes.	Yes 2,95,025
4.	Amount of income eligible for exemption under section 11(1)(c) [Give details]	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	2,14,691
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof.	NA
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B)? If so, the details thereof	No
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year: -	
(a)	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
(b)	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2) (b) (iii) or	No
(c)	has not been utilized for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof.	No

**II. Application or use of income or property for the benefit of persons referred to in section 13(3)**



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

**III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.**

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

Place: BHIWANDI  
Date: 21-Sep-2020



For SHAH PRATIK & ASSOCIATES

PRATIK JAYANTILAL SHAH

Proprietor, M. No. 171606

Firm reg No. 142568W

303, VARDHAMAN ARCADE, 3 RD FLOOR,



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The Bombay Public Trust Act, 1950

SCHEDULE - IX

[Vide Rule 17 (1)]

Registration No. : E-10532/THANE

M/s. Smit Old Age Home and Care Foundation

Income & Expenditure A/c for the Year Ended 31st of March, 2020

Expenditure	₹	Income	₹
<b>Indirect Expenses</b>		<b>Indirect Incomes</b>	
To Audit Fees	10000	By Donation	1966834
To Bank Charges	573		
To Conveyance Expenses	50900		
To Depreciation A/C	12279		
To Electricity Bill	504180		
To Grocery Expenses	67510		
To Housekeeping Expenses	92300		
To Medical Expenses	106069		
To Miscellaneous Expense	133670		
To Refreshment Expenses	102637		
To Repairs & Maintainance	125900		
To Salary Expenses	251100		
<b>To Excess Of Income Over Expenditure</b>	<b>509716</b>		
<b>Total</b>	<b>1966834</b>	<b>Total</b>	<b>1966834</b>

For, Shah Pratik & Associates  
Chartered Accountants

Pratik Jayantil Shah  
Proprietor  
FRN No. 142568W  
Membership No. 171606



Place : Bhiwandi  
Date : 19-09-2020

For, M/S. Smit Old Age Home and Care Foundation

(Mrs. Yojana Vikas Gharat)  
President

(Mrs. Vrushali Rohan Utekar)  
Secretary

(Kumari Mayuri Vikas Gharat)  
Treasurer

The Bombay Public Trust Act, 1950

SCHEDULE - VIII

[Vide Rule 17 (1)]

Registration No. : E-10532/THANE

M/s. Smit Old Age Home and Care Foundation

Balance Sheet as on 31St March, 2020

<b>Liabilities</b>	<b>₹</b>	<b>Assets</b>	<b>₹</b>
Reserves & Surplus	787331	<b>Fixed Assets</b>	
<b>Current Liabilities</b>		Cable Network Booster	17252
Sundry Creditors	10000	Furniture And Fixtures	3847
		Television	13727
		Vacume Cleaner	46250
		Washing Machine	21314
		<b>Current Assets</b>	
		Cash-in-Hand	36032
		Bank Of Maharashtra	22098
		ICICI Bank	636810
<b>Total</b>	<b>797331</b>	<b>Total</b>	<b>797331</b>

For, Shah Pratik & Associates  
Chartered Accountants

CA Pratik Jayantilal Shah  
Proprietor  
FRN No. 142568W  
Membership No. 171606

Place : Bhiwandi  
Date : 19-09-2020



For, M/S. Smit Old Age Home and Care  
Foundation

(Mrs.Yojana Vikas Gharat)  
President

(Mrs.Vrushali Rohan Utekar)  
Secretary

(Kumari.Mayuri Vikas Gharat)  
Treasurer

The Bombay Public Trust Act, 1950

SCHEDULE IX-C

[Vide rule 32]

Registration No. : E-10532/THANE

Statement of income of the public trust liable to contribution for the year ending

Name and Registered No. of Public Trust M/S. Smit Old Age Home and Care Foundation

	Rs. P.	Rs. P.
<b>I. Income as shown in the Income and Expenditure Account (Schedule IX).</b>		<b>19,66,834</b>
<b>II. Items not chargeable to contribution under section 58 and rule 32 –</b>		
(i) Donations received from other public trust and Dharmadas.		
(ii) Grants received from Government and local authorities.		
(iii) Interest on Sinking or Depreciation Fund..		
(iv) Amount spent for the purposes of secular education.		
(v) Amount spent for the purpose of medical relief.		
(vi) Amount spent for the purpose of veterinary treatment of animals.		
(vii) Expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity.		
(viii) Deduction out of income from lands used for agricultural purpose - (a) Land Revenue and Local Fund Cess (b) Rent payable to superior landlord (c) Cost of production if it is by the trust		
(ix) Deductions out of income from lands used for nonagricultural purposes (a) Assessment, cesses and other Government or municipal taxes. (b) Ground rent payable to the superior landlord (c) Insurance premia (d) Repairs at 10 per cent of gross rent of buildings. (e) Cost of collection at 4 per cent of gross rent of buildings let out.		
(x) Cost of collection of income or receipt from securities, stocks, etc. at one per cent of such income		
(xi) Deductions on account of repairs in respect of buildings not rented and yielding no income, at 10 per cent of the estimated gross annual rent		
<b>Gross annual income chargeable to contribution ..</b>		<b>19,66,834</b>

"Certified that while claiming deductions admissible under the above Schedule, we have not claimed any amount twice, either wholly or partly, against any of the items mentioned in the Schedule which have the effect of doubled deduction."

(Mrs. Yojana Vikas Gharat)

President

(Mrs. Vrushali Rohan Utekar)

Secretary

(Kumari Mayuri Vikas Gharat)

Treasurer

Place : BHIWANDI

Dated : 19/09/2020

Trust Address :

109, OSIYA MATAJI RESIDENCY,  
RETIBUNDER ROAD, NEAR PIPELINE,  
KALHER, THANE (W) - 421 302 .



For, Shah Pratik & Associates  
Chartered Accountants  
Proprietor  
Pratik Jayantil Shah  
FRN No. 142568W  
Membership No. 171606

Registration No. : E-10532/THANE  
Name of the Public Trust : Smit Old Age Home and Care Foundation  
For the year ending : 31st of March, 2020

(a) Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules;	: YES
(b) Whether receipts and disbursements are properly and correctly shown in the accounts;	: YES
(c) Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the accounts;	: YES
(d) whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him;	: YES
(e) Whether a register of movable and immovable properties is properly maintained, the changes therein are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly complied with;	: N.A.
(f) Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him;	: YES
(g) Whether any property or funds of the Trust were applied for any object purpose other than the object or purpose of the Trust;	: NO
(h) The amounts of outstandings for more than one year and the amounts written off, if any;	: NIL
(i) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5,000/-;	: YES
(j) Whether any money of the public trust has been invested contrary to the provisions of Section 35;	: NO
(k) Alienations, if any, of the immovable property contrary to the provision of Section 36 which have come to the notice of the auditor;	: NO
(l) All cases of irregular, illegal or improper expenditure, or failure or omission to recover monies or other property belonging to the public trust or of loss or waste of money or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustees or any other person while in the management of the trust;	: NO
(m) Whether the budget has been filed in the form provided by rule 16A;	: NO
(n) Whether the maximum and minimum number of the trustee is maintained;	: YES
(o) Whether the meetings are held regularly as provided in such instrument;	: YES
(p) Whether the minute books of the proceedings of the meeting is maintained;	: YES
(q) Whether any of the trustees has any interest in the investment of the trust;	: NO
(r) Whether any of the trustees is a debtor or creditor of the trust;	: NO
(s) Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit;	: NIL
(t) Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.	: NO

(Mrs. Yojana Vikas Gharat)  
President

(Mrs. Vrushali Rohan Utekar)  
Secretary

(Kumari. Mayuri Vikas Gharat)  
Treasurer

For, Shah Pratik & Associates  
Chartered Accountants  
Pratik Jayantilal Shah  
FRN No. 142568W  
Membership No. 171606

Place : BHIWANDI  
Dated : 19/09/2020





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**ACKNOWLEDGEMENT OF RECEIPT OF FORM (Other Than ITR)**

<b>Name</b>	SMIT OLD AGE HOME AND CARE FOUNDATION	<b>PAN</b>	AATTS6274M
<b>Form No</b>	10	<b>Assessment Year</b>	2020-21
<b>e-Filing Acknowledgement Number</b>	554964980160920	<b>Date of e-Filing</b>	16/09/2020

*For and on behalf of,  
e-Filing Administrator*

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

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## FORM NO.10

[See rule 17(2)]

Statement to be furnished to the Assessing Officer/Prescribed Authority under sub-section (2) of section 11 of the Income-tax Act, 1961

To,

The Assessing Officer

KALYAN

I, **YOJANA VIKAS GHARAT** on behalf of **SMIT OLD AGE HOME AND CARE FOUNDATION** Permanent Account Number **AATTS6274M** hereby bring to your notice that it has been decided by a resolution passed by the trustees/governing body, by whatever name called, on **01/04/2020** that, out of the income of the trust/institution/association for the previous year, relevant to the assessment year **2020-21** an amount of Rs **214691** which is **9.16** per cent of the income of the trust/institution/association for the said previous year, shall be accumulated or set apart for carrying out the purposes of the trust/association/institution. The details of the amount, the purpose and period of the proposed accumulation or setting apart is as under:-

Sl.No	Purpose for which amount is being accumulated or set apart	Amount	Period of accumulation/ setting apart ending on
1	Medical Purpose	214691	31/03/2025

2. The amount so accumulated or set apart has been invested or deposited in any one or more of the forms or modes specified in sub-section(5) of section 11 of the Income-tax Act, 1961.

3. It is further brought to your notice that the said **SMIT OLD AGE HOME AND CARE FOUNDATION** had in respect of an assessment year preceding the relevant assessment year given the statement regarding accumulation or setting apart of an amount as required under sub-section (2) of section 11 of the Income-tax Act, 1961 as detailed below:

S.No.	Year of accumulation	Date of filing Form 10	Amount accumulated	Period for which accumulated/ set apart	Amount applied up to the end of the previous year	Amount remaining for application	Amount deemed to be income within meaning of sub- section (3) of section 11
1							

It is also brought to your notice that , out of incomes detailed in 3 above, due to the order/ injunction of the court the income as detailed below could not be applied for the purpose for which it was accumulated or set apart:-

S.No.	Amount of income	Previous year in which accumulated or set apart	Period during which it could not be applied due to court order	Details of court order
1				

Date	Designation	Address
16/09/2020	PRESIDENT	109,, SMIT HOME, OSIYA MATAJI RESIDENCY,, RETI BANDER ROAD,, PIPE LINE, KALHER,, THANE - 421302,, MAHARASHTRA , INDIA .

