



S. K. VIJAY & ASSOCIATES
CHARTERED ACCOUNTANTS

'Kalptaru Residency' 1 K 31-32,, VIGYAN NAGAR (N.H.12) KOTA-Rajasthan-324005
Mobile-9414180028 E-Mail:- skvijayassociates@yahoo.com

WE hereby CERTIFY, declare and state that the at present the SUMIT BAL VIDYALAYA SHIKSHA SAMITI PAN: AAAJS2127A Is registered and approved - Registration No. AAAJS2127AC20211 U/s 10(23C) (Vi) of the Income Tax Act,1961

According to registered/ approval under Section 10(23C)(vi) of India's Income Tax Act grants income tax exemption to universities or educational institutions existing **solely for educational purposes, not for profit**, and approved by the Commissioner/Principal Commissioner, covering income from fees, donations, etc.,

The Principal Commissioner of Income Tax - has issued order for Approval in FORM No.10AC to SUMIT BAL VIDYALAYA SHIKSHA SAMITI On 05.07.2024 for the period AY 2022-23 to AY 2026-27.

AS per Income Tax Act,1961 - Exemption to a trust

Income of a charitable and religious trust is exempt from tax subject to certain conditions. The exemptions are provided to the trusts under various provisions, inter-alia, Section 10, Section 11, etc. Some of the exemptions allowed to a trust are as under:

- 1) Section 11 provides exemption for income derived from property held under trust wholly for charitable or religious purposes to the extent such income is applied for charitable or religious purpose in India. However, this exemption shall be subject to certain conditions.
- 2) In view of Section 12, income in the form of voluntary contributions received by a trust created wholly for charitable or religious purposes or by an institution established wholly for such purposes shall also be exempt from tax (subject to certain conditions).
- 3) Any voluntary contributions received by an electoral trust shall not be included in its total income (subject to certain conditions).
- 4) Income of an educational institute is subject to exemption under Sections 10(23C)(iiiab)/(iiiad)/(vi).
- 5) Income of a hospital or other institution shall be eligible for exemption if it satisfies the conditions prescribed under Sections 10(23C)(iiiab)/(iiiad)/(vi).



CCA. S.K. VIJAY
MM. 072559.



(सत्यमेव जयते)

भारत सरकार
कार्यालय

मुख्य आयकर आयुक्त

6 न्यू फतेहपुरा, उदयपुर

GOVERNMENT OF INDIA

OFFICE OF THE

CHIEF COMMISSIONER OF INCOME TAX,

6, NEW FATEHPURA, UDAIPUR.

ORDER

**APPROVAL UNDER SUB-CLAUSE (vi) OF CLAUSE (23C)
OF SECTION 10 OF THE INCOME TAX ACT, 1961**

In exercise of the powers conferred on me by the sub-clause (vi) of clause (23C) of section 10 of the Income tax Act, 1961 (43 of 1961) read with rule 20A of the I.T. Rules, 1962, I Chief Commissioner of Income tax, Udaipur hereby accord approval to **SUMIT BAL VIDHYALAYA SHIKSHA VIKASH SAMITI, 11-B-3, MAHAVEER NAGAR-1, KOTA (PAN: AAAJS2127A)** for the purpose of the said section for the assessment year 2010-11 and onwards subject to conditions mentioned hereunder:-

- (1) The assessee applies its income, or accumulates its income for application, wholly and exclusively, for the objects for which it is established and application of its income must be in accordance with third proviso to section 10(23C)(vi) of the Income tax Act, 1961.
- (2) The assessee will not invest for deposit its funds (other than voluntary contributions received and maintained in the form of jewellery furniture etc.) for any period during the previous years relevant to the assessment years mentioned above other wise than 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) This approval will not apply in relation to any income being profits & gains of business unless the business is incidental to the attainment of the objectives of the institute and separate books of accounts are maintained in respect of such activities.
- (4) The assessee will regularly file its return of income before the income tax authority in accordance with the provisions of the Income Tax Act, 1961.



Contd....2....

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Sumit Bal Vidhyalaya Shiksha Vikash Samiti,
11-B-3, Mahaveer Nagar-1, Kota
Approval u/s 10(23C)(vi) of the I.T. Act, 1961

- (5) That in event of its dissolution, its surplus and assets to an organization which exists solely for education and not for purpose of profits and no part of the same will go directly or indirectly to any of the beneficiaries of the society or anybody specified in section 13(3) of the Income tax Act, 1961.
- (6) The approval granted shall be subject to the provision of proviso to section 143(3).
- (7) The approval granted shall be void if it is subsequently found that it has been obtained by fraud or misappropriation of fact.
- (8) The above approval is given only for the purpose of section 10(23C)(vi) of the Income tax Act, 1961 and not for any other purpose.
- (9) If it is subsequently found or satisfied that the activities of the institution are not genuine or are not being carried out in accordance with all or any of the conditions subject to which it is approved, the approval may be withdrawn as provided in 11th proviso to clause (23C) of section 10.

Sd/-

(Atulesh Jindal)

Chief Commissioner of Income tax
Udaipur

F.No. CCIT/ITO (Tech.)/UDR/2011-2012/19

Dated: 04/04/2011

Copy forwarded to:-

- ✓ The Secretary, Sumit Bal Vidhyalaya Shiksha Vikash Samiti, 11-B-3, Mahaveer Nagar-1, Kota
2. The Under secretary (ITJ), Central Board of Direct Taxes, New Delhi.
3. All Chief Commissioners/Commissioners of Income tax in Rajasthan Region.
4. The Director of Income tax (Exemption) and (RSP & PR), New Delhi.
5. The Addl. Commissioner of Income-tax, Range-2, Kota.
6. The Income Tax Officer, Ward-2(3), Kota.
7. The AD (OL), O/o CCIT, Udaipur for Hindi translation.



A

(A K. Khatri)
Income tax Officer (Tech.)
For Chief Commissioner of Income tax
Udaipur.

FORM NO. 10AC

(See rule 17A/11AA/2C)

Order for approval

1	PAN	AAAJS2127A
2	Name	SUMIT BAL VIDYALAYA SHIKSHA VIKAS SAMITI
2a	Nature of Activities	Charitable
2b	Address	
	Flat/Door/Building	0
	Name of premises/Building/Village	MAHAVIR NAGAR-III
	Road/Street/Post Office	P.I.P. Kota S.O
	Area/Locality	Keshopura
	Town/City/District	KOTA
	State	Rajasthan
	Country	INDIA
	Pin Code/Zip Code	324005
3	Document Identification Number	AAAJS2127AC2021101
4	Application Number	527069710280624
5	Unique Registration Number	AAAJS2127AC20211
6	Section/sub-section/clause/sub-clause/proviso in which approval is being granted	05-Clause (i), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (vi) of clause (23C) of section 10)
7	Date of approval	05-07-2024
8	Assessment year or years for which the trust or institution is approved	From AY 2022-23 to AY 2026-2027
9	Order for approval:	
	a. After considering the application of the applicant and the material available on record, the applicant is hereby granted approval with effect from the assessment year mentioned at serial no 8 above subject to the conditions mentioned in row number 10 .	
	b. The taxability, or otherwise, of the income of the applicant would be separately considered as per the provisions of the Income Tax Act, 1961.	
	c. This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with all or any of the conditions subject to which it is granted, if it is found that the applicant has obtained the approval by fraud or misrepresentation of facts or it is found that the assessee has violated any condition prescribed in the Income Tax Act, 1961.	
10	The approval is granted subject to the following conditions:-	

a. Any income of the fund or institution or trust or any university or other educational institution or any hospital or other medical institution, shall not be applied, other than for the objects for which it is established.	
b. The fund or institution or trust or any university or other educational institution or any hospital or other medical institution shall not have income from profits and gains of business which is not incidental to the attainment of its objectives.	
c. Separate books of account shall be maintained by such fund or institution or trust or any university or other educational institution or any hospital or other medical institution in respect of the business which is incidental to the attainment of its objectives.	
d. No non-genuine activity shall be carried out by the fund or institution or trust or any university or other educational institution or any hospital or other medical institution.	
e. No such activity shall be carried on by the fund or institution or trust or any university or other educational institution or any hospital or other medical institution which is not in accordance with all or any of the conditions subject to which it was notified or approved.	
f. The fund or institution or trust or any university or other educational institution or any hospital or other medical institution shall comply with the requirement of any other law for the time being in force.	
g. The form for approval in Form No 10A has been duly filled in by providing all the required information or documents and no false or incorrect information or documents have been provided.	
h. Where the fund or institution or trust or any university or other educational institution or any hospital or other medical institution is required to furnish application for approval under clause (ii) of first proviso to clause (23C) of section 10, the said fund or institution or trust or any university or other educational institution or any hospital or other medical institution shall furnish such application within the time allowed under that clause.	
Name and Designation of the Approving Authority	Principal Commissioner of Income Tax/ Commissioner of Income Tax (Digitally signed)

Document certified by AMRITA RANJAN
 <dit.opc.bangalore@incof.tax.gov.in>
 Digitally signed by
 AMRITA RANJAN
 Date: 2024.07.05
 20:18:17 IST



S. K. VIJAY & ASSOCIATES

CHARTERED ACCOUNTANTS

KALPTARU RESIDENCY, 1-Ka-31/32, VIGYAN NAGAR (N.H.12) KOTA-Rajasthan-324005
Mobile-9414180028, 7627084751 E-Mail:- skvijayassociates@yahoo.com

AUDIT REPORT

We have examined the Balance Sheet of **MAA BHARTI P. G. COLLEGE (A Unit of Sumit Bal Vidhyalya Shiksha Vikas Samiti)** as at 31.03.2025 and Income & Expenditure Account for the period ended on those days, which are in agreement with the books of accounts maintained by the said society.

We have obtained all information and explanation, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion proper books of accounts have been kept by the above named society so far, as appears from our examination of the books.

In our opinion and to the best of our information & according to the information given to us, the said accounts give a True & Fair view.

1. In the case of the Balance Sheet of the State of Affairs for the above named society as at 31.03.2025
2. In the case of the Income & Expenditure Account, of the Excess of Income over Expenditure (Surplus) for the year ended on 31.03.2025.

FOR S.K. VIJAY & ASSOCIATES
CHARTERED ACCOUNTANTS



(CA. S.K. VIJAY)
PARTNER

M No. 072559

FRN: - 003489C

UDIN: 25072559BMIDCJ7461

Date: 28.09.2025

Place: Kota

MAA BHARTI P. G. COLLEGE
(A Unit of Sumit Bal Vidhyalya Shiksha Vikas Samiti)

BALANCE SHEET
AS ON 31.03.2025

LIABILITIES.		AMOUNT	ASSETS		AMOUNT
GENERAL FUND			FIXED ASSETS		
Opening Balance	2,01,34,016		Fixed Assets		69,02,258
Add: Surplus	47,55,807		(as per Schedule 1)		
Less: Transfer of Funds	(4,45,009)				
Less: Depreciation	15,06,212	2,29,38,602	INVESTMENTS		
			Fixed Deposits	1,01,79,072	1,02,82,442
			Add: Accrued Interest	1,03,370	
PROVISION			CURRENT ASSETS		
Audit Fees Payable		50,000	Provison of Funds		1,20,170
			Advance Salary		2,34,700
			CASH & BANK BALANCES		
			Cash at Bank		54,36,722
			Cash in Hand		12,310
Total		2,29,88,602	Total		2,29,88,602

For MAA BHARTI P G COLLEGE

Rohini

ACCOUNTANT

Place: Kota
Date: 28.09.2025

Shweta Saxena

PRINCIPAL

Maa Bharti P.G. College
Mahaveer Nagar-III, Kota

For S.K.VIJAY & ASSOCIATES
CHARTERED ACCOUNTANTS



(CA. S.K.Vijay)
PARTNER
M.No 072559

UDIN: 25072559BMIDCJ7461

MAA BHARTI P. G. COLLEGE
(A Unit of Sumit Bal Vidhyalya Shiksha Vikas Samiti)

INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDING ON 31.03 2025

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Advertisement Expense	5,66,611	By College Fees	2,25,03,564
To Affiliation Expenses	3,92,000	By Interest Received	42,831
To Annual Maintenance Charges	52,500	By Other Income	6,22,910
To Audit fees	25,000	By FDR Interest	8,04,545
To Bank Charges	17,703		
To Electricity Expenses	1,05,420		
To ESI Expenses	29,438		
To Examination Expenses	2,24,785		
To Fuel Expenses	5,000		
To Function Expenses	1,40,618		
To Laboratory Expenses	2,73,884		
To Insurance Exp.	46,872		
To Misc Expenses	1,86,617		
To Newspaper Exp.	37,830		
To NSS Expenses	96,800		
To Office Exp.	83,564		
To PF Exp.	2,03,430		
To Postage Expenses	237		
To Printing & Stationary	1,19,290		
To Repair & Maintenance	6,80,204		
To Salary	1,52,03,490		
To Sports Exp.	40,660		
To Staff Welfare Exp.	3,08,820		
To Student Welfare Exp.	3,60,090		
To Travelling Exp.	17,180		
To Surplus	47,55,807		
Total	2,39,73,850	Total	2,39,73,850

For MAA BHARTI P G COLLEGE

[Signature]

ACCOUNTANT

[Signature]

PRINCIPAL

Maa Bharti P.G. College
Mahaveer Nagar-III, Kota

Place : Kota

Date: 28.09.2025

For S.K.VIJAY & ASSOCIATES
CHARTERED ACCOUNTANTS



(CA. S.K.Vijay)

PARTNER

M.No 072559

UDIN: 25072559BMIDCJ7461

MAA BHARTI P. G. COLLEGE
(A Unit of Sumit Bal Vidhyalya Shiksha Vikas Samiti)

RECEIPTS & PAYMENT ACCOUNT
FOR THE YEAR ENDING ON 31.03 2025

RECEIPTS		AMOUNT	PAYMENT		AMOUNT
To Balance b/d			By Transfer of Funds		36,77,900
Cash at bank	32,58,055	34,29,309	By Air Cooler		40,000
Cash in hand	1,71,253		By Bio Metric Machine		5,500
To College Fees		2,25,03,564	By Computer		4,99,206
To Interest Received		98,583	By Electric Appliance		1,899
To Other Income		6,22,910	By Furniture & Fixture		1,88,055
To TDS		55,920	By Laboratory Equipment		75,462
To Transfer of Funds		31,19,225	By Library Books		1,18,265
			By Sound System		50,238
			By Sports Equipment		6,414
			By Tv LED		87,058
			By FDR (BOI)		3,00,000
			By Dinesh Sir		3,64,700
			By TDS		16,404
			By Advertisement Exp		5,60,313
			By Affiliation Exp		3,92,000
			By Anual Maintenance Exps		52,500
			By Bank Charges		17,703
			By Electricity Exp		1,05,420
			By Examination Exp		14,015
			By Fuel Exp		5,000
			By Functions Exp		1,40,618
			By Insurance Exp		46,872
			By Laboratory Exp		2,73,884
			By Misc.Exp		1,86,617
			By News Paper & Magzine Exp		37,830
			By NSS Expenses		96,800
			By Office Exp		83,564
			By Postage Exp		237
			By Printing & Stationery		1,19,290
			By Repair & Maintenance Exp		6,75,704
			By Salary		1,52,03,490
			By Sport Exp		32,660
			By Staff Welfare		3,08,820
			By Student Welfare		3,60,090
			By Travelling Exp		17,180
			University Exam Duty Payment		2,10,770
			University Sports Fee		8,000
			By Balance c/d		
			Cash in hand	12,310	
			Cash at Bank	54,36,722	54,49,032
Total		2,98,29,511	Total		2,98,29,511

For MAA BHARTI P G COLLEGE

[Signature]
ACCOUNTANT

[Signature]
Principal
Maa Bharti P.G. College
Mahaveer Nagar-III, Kota

Place : KOTA
Date: 28.09.2025

For S.K.VIJAY & ASSOCIATES
CHARTERED ACCOUNTANTS
[Signature]
S. K. Vijay & Associates
FRN/00034890
Chartered Accountants

(CA S. K. Vijay)
PARTNER
M.No. 072559

UDIN: 25072559BMIDCJ7461

MAA BHARTI P.G. COLLEGE, TALVANDI-KOTA

(A Unit of Sumit Bal Vidhyalya Shiksha Vikas Samiti)

Details of Fixed Assets as on 31.03.2025

ASSETS	Rate of Dep.	W.D.V. as on 01.04.2024	Addition		Deletion during the year	Total	Depreciation	W.D.V. as on 31.03.2025
			>180 days	<=180 days				
			Schedule-1					
Air Conditioner	15%	1,231				1,231	185	1,046
Air cooler	15%	1,52,940	40,000			1,92,940	28,941	1,63,999
Almirah	15%	1,41,688				1,41,688	21,253	1,20,435
Battery inverter	15%	2,22,000				2,22,000	33,300	1,88,700
Biometric machine	15%		5,500			5,500	825	4,675
Camera	15%	58,899				58,899	8,835	50,064
Computer	40%	9,29,386	4,41,216	57,990		14,28,592	5,59,839	8,68,753
Electrical Appliances	15%	8,22,683		1,899		8,24,582	1,23,545	7,01,037
Fire Kit	15%	1,05,544				1,05,544	15,832	89,712
Furniture & Fixture	10%	17,53,312	1,88,055			19,41,367	1,94,137	17,47,230
Generator	15%	44,735				44,735	6,710	38,025
Laboratory Equipment	15%	7,74,279	75,462			8,49,741	1,27,461	7,22,280
Library Books	15%	5,61,792	72,965	45,300		6,80,057	98,611	5,81,446
Mobile	15%	6,394				6,394	959	5,435
Office Equipment	15%	2,356				2,356	353	2,003
Sanitizer machine	15%	5,113				5,113	767	4,346
Solar Plant	15%	85,209				85,209	12,781	72,428
Sound system	15%		50,238			50,238	7,536	42,702
Sports Equipment	15%	73,008	6,414			79,422	11,913	67,509
Tata Winger	15%	30,989				30,989	4,648	26,341
TV LED	15%	1,02,492	87,058			1,89,550	28,433	1,61,118
Water Cooler	15%	3,742				3,742	561	3,181
Water Purifier	15%	49,532				49,532	7,430	42,102
Motor Vehicle	15%	14,09,049				14,09,049	2,11,357	11,97,692
TOTAL		73,36,373	9,66,908	1,05,189	-	84,08,470	15,06,212	69,02,258



Shweta Sarang

Principal

Maa Bharti P.G. College
Mahaveer Nagar-III, Kota

Alankar