

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, ITR-7 transmitted electronically with digital signature]

Assessment Year
2018-19

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name DIVYA JYOTI TRUST			PAN AABTD3401D		
	Flat/Door/Block No	Name Of Premises/Building/Village TEJAS EYE HOSPITAL		Form No. which has been electronically transmitted ITR-7		
	Road/Street/Post Office SUTHAR FALIYA	Area/Locality AT AND POST MANDVI				
	Town/City/District SURAT	State GUJARAT	Pin/ZipCode 394610	Status AOP/BOI	Aadhaar Number/Enrollment ID	
	Designation of AO(Ward/Circle) EXEMPTION WARD, SURAT			Original or Revised ORIGINAL		
	E-filing Acknowledgement Number 341673841221018			Date(DD/MM/YYYY) 22-10-2018		
	1	Gross total income			1	0
	2	Deductions under Chapter-VI-A			2	0
	3	Total Income			3	0
	3a	Current Year loss, if any			3a	0
4	Net tax payable			4	0	
5	Interest and Fee Payable			5	0	
6	Total tax, interest and Fee payable			6	0	
7	Taxes Paid	a	Advance Tax	7a	0	
		b	TDS	7b	490219	
		c	TCS	7c	0	
		d	Self Assessment Tax	7d	0	
		e	Total Taxes Paid (7a+7b+7c +7d)	7e	490219	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	490220	
10	Exempt Income	Agriculture		10	0	
		Others		10	0	

This return has been digitally signed by UDAY R GAJIWALA in the capacity of VICE PRESIDENT
having PAN ABLPG3630L from IP Address 49.36.1.218 on 22-10-2018 at SURAT

Dsc SI No & issuer 1401249231CN=(n)Code Solutions CA 2014.2.5.4.51-#13133330312e20474e464320496e666f746f776572,STREET=Bodakdev, S G Road, Ahmedabad,ST-Gujarat,2.5.4.17-#1306331830303534,OU-Certifying Authority,O-Gujarat Narmada Valley Fertilizers and Chemicals

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Code No.	: 150		
Name Of Assessee	: Divya Jyoti Trust		
PAN	: AABTD3401D		
Office Address	: ., Tejas Eye Hospital, Suthar Faliya, At And Post Mandvi, Surat, Gujarat-394610		
Status	: AOP (TRUST)	Assessment Year	: 2018 - 2019
Ward No	: EXEMPTION WARD, SURAT	Financial Year	: 2017 - 2018
D.O.I.	: 03/07/2009		
Phone No.	: 0261-2323147	Mobile No.	: 9898015147
Email Address	: mjkhilawala@yahoo.com		
Nature Of Business	: Charitable Activities		
Method Of Accounting	: Mercantile		
Name Of Bank	: Dena Bank		
Micr Code	: 395018005		
Iifs Code	: Bkdn0231111		
Address	: Medical College Branch		
Account No.	: 111110024529		
Return	: Original		

COMPUTATION OF TOTAL INCOME

Income Not Forming Part Of Application Of Income			Nil
Voluntary Contribution Forming Part Of Corpus As Per Section 11(1)(d)	32990571		
Voluntary Contribution Other Than Corpus		14310092	
Aggregate Of Income Referred To In Sections 11, 12 And Sections 10(23c)(iv), 10(23c)(v), 10(23c)(vi) And 10(23c)(Via) Derived Excluding Voluntary Contribution		33860402	
Income Before Application Of Income		<u>48170494</u>	
Less : Application Of Income			
Amount Applied To Charitable Or Religious Purposes - Revenue Account	45754653		
Amount Applied To Charitable Or Religious Purposes - Capital Account (Excluding Application From Borrowed Funds)	2415841	48170494	Nil
Gross Total Income			<u>Nil</u>
Total Income			<u>Nil</u>

COMPUTATION OF TAX ON TOTAL INCOME

Tax On Rs. Nil			Nil
Less Tax Deducted At Source			
Fees For Professional Or Technical Services	169298		
Interest On Securities	1582		
Other Interest	315779		
Payment Of Accumulated Balance Due To An Employee	3560	490219	
		<u>-490219</u>	
Refundable			(490219)
Tax Rounded Off U/s 288B			<u>(490220)</u>

Note :-

Trust Is Registered U/s 12 Aa(i) Vide Regd.no.surat/cit-ii/tech/110/d-46/2009-10 Date.29-03-2010 W.e.f.04-02-2010 With Honourable Cit-ii, Surat.

Trust Is Granted Recognition U/s 80G(5)vide Certificate No.surat/cit-ii/tech/104/d-11/2009-10 Date.29-03-2010 With Honourable Cit-ii, Surat W.e.f.11/03/2010.

Excess Expenditure B/f From Ay 11-12	Rs.1366567
Excess Expenditure Of Ay 12-13	Rs.1848970 (14666873-1281793)
Capital Expenditure Of Ay 12-13	Rs.8119770
Capital Expenditure Of Ay 13-14	Rs.5575852
Capital Expenditure Of Ay 14-15	Rs.4126678
Capital Expenditure Of Ay 15-16	Rs.23479628
Capital Expenditure Of Ay 16-17	Rs.30582971

Less: Adjusted During Ay 2018-19

Rs.75100436
Rs. 1083286

Total Expenses To Be C/f For Adjustment
Against Succeeding Years Income Are

Rs.74017150

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Enclosures : [1] Computatuion Of Income

[1] Copy Of A/c. (P&I A/c, Capital A/c, Balance Sheet Etc.)

[1] Form No 10 B.

[1] Tax Audit Report U/s. 44ab In Form No. 3cb & 3cd.

[4]

Previous Year Return Filing Details :

Acknowledgement No.

281684541311017

Date of Filing

31/10/2017

Ward

EXEMPTION WARD, SURAT

As per Form 26AS [File Creation Date: 09-10-2018] last imported on 09-10-2018 01:24 PM

Details of Tax Deducted at Source on Income other than Salary

Sl. No.	Tax Deduction Account Number (TAN) of the Deductor	Unique TDS Certificate No.	Name and address of the Deductor	Amount paid /credited	Date of Payment /Credit	Total tax deducted	Amount claimed for this year
192A : Payment of accumulated balance due to an employee							
1.	AHMN00906D		NATIONAL INSURANCE CO. LTD.	35600	31/08/2017	3560	3560
193 : Interest on securities							
1.	MUMH03189E		HDFC BANK LIMITED	15822	01/02/2018	1582	1582
194A : Other Interest							
1.	MUMH00305E		HOUSING DEVELOPMENT FINANCE CORPORATION (HDFC) LIMITED	592087	31/03/2018	59209	59209
1.	SRTD00998E		DENA BANK	757210	31/03/2018	75721	75721
2.	SRTD00998E		DENA BANK	586499	30/12/2017	58651	58651
3.	SRTD00998E		DENA BANK	757135	30/09/2017	75713	75713
4.	SRTD00998E		DENA BANK	464845	29/06/2017	46485	46485
				Sub-Total		256570	256570
				Total		315776	315779
194J : Fees for professional or technical services							
1.	AHMN00906D		NATIONAL INSURANCE CO. LTD.	187920	27/03/2018	18792	18792
2.	AHMN00906D		NATIONAL INSURANCE CO. LTD.	126510	31/12/2017	12651	12651
				Sub-Total		314430	31443
1.	AHMU00403E		UNITED INDIA ASSURANCE CO. LTD.	152080	30/09/2017	15208	15208
2.	AHMU00403E		UNITED INDIA ASSURANCE CO. LTD.	133040	31/05/2017	13304	13304
				Sub-Total		285120	28512
1.	BRDA00581A		ANKLESHWAR INDUSTRIAL DEVELOPMENT SOC	15000	31/03/2018	1500	1500
1.	HYDG02809C		GOOD HEALTH INSURANCE TPA LIMITED	93925	07/02/2018	9393	9393
1.	MUMC00352C		CIPLA LIMITED	8000	31/01/2018	800	800
1.	MUMM28468G		MISSION FOR VISION	52500	05/09/2017	5250	5250
1.	PNEB02239G		BAJAJ ALLIANZ GENERAL INSURANCE CO LIITED	7685	15/02/2018	769	769
1.	SRTN00804G		NUCLEAR POWER CORPORATION OF INDIA LTD.	507153	31/03/2018	50715	50715
2.	SRTN00804G		NUCLEAR POWER CORPORATION OF INDIA LTD.	178203	19/12/2017	17820	17820
3.	SRTN00804G		NUCLEAR POWER CORPORATION OF INDIA LTD.	154287	31/07/2017	15428	15428
4.	SRTN00804G		NUCLEAR POWER CORPORATION OF INDIA LTD.	76683	30/06/2017	7668	7668
				Sub-Total		916326	91631
				Total		1692986	169298
				Grand Total		4902184	490219

AUDIT REPORT

FOR THE ACCOUNTING YEAR

2017 - 2018

OF

DIVYA JYOTI TRUST

TEJAS EYE HOSPITAL, SUTHAR FALIYA, AT AND
POST MANDVI, SURAT, GUJARAT-394610

BY
AUDITORS :

M J KHILAWALA & CO CHARTERED ACCOUNTANTS

2/1340-41, HANUMAN STREET, OPP. SUB-JAIL,,
SAGRAMPURA, SURAT-395002 GUJARAT



M J KHILAWALA & CO

Chartered Accountants

2/1340-41, Hanuman Street, Opp. Sub-Jail., Sagrapura, Surat-395002 Gujarat

Phone : 9898015147, 0261-2323147, E-Mail : mjkhilawala@yahoo.com

Form No 3CB

[See rule 6G(1)(b)]

Audit report under section 44AB of the Income-Tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. We have examined the balance sheet as on 31/03/2018, and the Income and expenditure account for the period beginning from 01/04/2017 to ending on 31/03/2018, attached herewith of **DIVYA JYOTI TRUST, TEJAS EYE HOSPITAL, SUTHAR FALIYA, AT AND POST MANDVI, SURAT, GUJARAT-394610. PAN - AABTD3401D.**
2. We certify that the balance sheet and the Income and expenditure account are in agreement with the books of account maintained at the head office at TEJAS EYE HOSPITAL, SUTHAR FALIYA, AT AND POST MANDVI, SURAT, GUJARAT-394610 and 0 branches.
3. (a) We report the following observations/comments/discrepancies/inconsistencies, if any:
Nil
- (b) Subject to above -
 - (A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.
 - (B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.
 - (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any give a true and fair view :
 - (i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2018 and
 - (ii) in the case of the Income and expenditure account of the **Deficit** of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any



Date : 19/10/2018

Place : Surat

For M J KHILAWALA & CO
Chartered Accountants

A H Mandviwala
(Partner)

M. No. : 121350

FRN : 0105144W



M J KHILAWALA & CO

Chartered Accountants

2/1340-41, Hanuman Street, Opp. Sub-Jail, Sagrampura, Surat-395002 Gujarat

Phone : 9898015147, 0261-2323147, E-Mail : mjkhilawala@yahoo.com

FORM NO. 3CD
[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART-A

- 1 Name of the assessee : **DIVYA JYOTI TRUST**
- 2 Address : **TEJAS EYE HOSPITAL, SUTHAR FALIYA, AT AND POST MANDVI, SURAT, GUJARAT-394610**
- 3 Permanent Account Number : **AABTD3401D**

- 4 Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same : **Yes**

SN	Type	Registration Number
1	Goods and Services Tax (GUJARAT)	24AABTD3401D1ZK

- 5 Status : **Trust**
- 6 Previous year from : **01/04/2017 to 31/03/2018**
7. Assessment year : **2018-19**

- 8 Indicate the relevant clause of section 44AB under which the audit has been conducted

SN	Type
1	Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits

PART-B

- 9 a If firm or Association of Persons, indicate : **NA**
names of partners/members and their profit sharing ratios

- b If there is any change in the partners or : **NA**
members or in their profit sharing ratio since the last date of the preceding year, the particulars of such Change.

- 10 a Nature of business or profession.

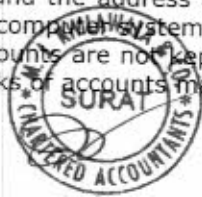
Sector	Sub sector	Code
HEALTH CARE SERVICES	Other healthcare services(18017)	18017

- b If there is any change in the nature of business : **No**
or profession, the particulars of such change.

Business	Sector	Sub sector	Code
Nil	Nil	Nil	Nil

- 11 a Whether books of accounts are prescribed : **No**
under section 44AA, if yes, list of books so prescribed.

- b List of books of account maintained and the address at which the books of accounts are kept.(In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)



Books maintained	Address line 1	Address line 2	City/Town/District	State	Pincode
PURCHASE-SALE BOOK, BANK BOOK, CASH BOOK, DONATION RECEIPTS, JOURNAL, LEDGER	TEJAS EYE HOSPITAL,	SUTHAR FALIYA, AT AND POST MANDVI	SURAT	GUJARAT	394610

c List of books of account and nature of relevant documents examined : **PURCHASE-SALE BOOK, BANK BOOK, CASH BOOK, DONATION RECEIPTS, JOURNAL, LEDGER**

12 Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) : **No**

13 a Method of accounting employed in the previous year. : **Mercantile system**

b Whether there has been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year. : **No**

c If answer to (b) above is In the affirmative, give details of such change, and the effect thereof on the profit or loss.

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

d Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2). : **No**

e If answer to (d) above is in the affirmative, give details of such adjustments:

ICDS	Increase in profit	Decrease in profit	Net Effect
Nil	Nil	Nil	Nil
Total			

f Disclosure as per ICDS: : **NA**

14 a Method of valuation of closing stock employed in the previous year. : **At Cost**

b In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish. : **No**

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

15 Give the following particulars of the capital asset converted into stock-in-trade: : **NA**

16 Amounts not credited to the profit and loss account, being: -

a The items falling within the scope of section 28. : **NA**

b The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned. : **NA**



- c Escalation claims accepted during the previous year. : **NA**
- d Any other item of income. : **NA**
- e Capital receipt, if any. : **NA**
- 17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish: : **NA**
- 18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following Form :- : **NA**
- 19 Amount admissible under sections 32AC/33AB/33ABA/35/35ABB/35AC/35CCA/35CCB/35D/35DD/35DDA/35E : **NA**
- 20 a Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [section 36(1)(ii)] : **NA**
- b Any sum received from the employees towards contributions to any provident fund or superannuation fund or any other fund mentioned in section 2(24)(x); and due date for payment and the actual date of payment to the concerned authorities under section 36(1)(va):- : **AS PER ANNEXURE 'I'**
- 21 a Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.
- Capital expenditure : **NA**
- Personal expenditure : **NA**
- Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party : **NA**
- Expenditure incurred at clubs being entrance fees and subscriptions : **NA**
- Expenditure incurred at clubs being cost for club services and facilities used : **NA**
- Expenditure by way of penalty or fine for violation of any law for the time being force : **NA**
- Expenditure by way of any other penalty or fine not covered above : **NA**
- Expenditure incurred for any purpose which is an offence or which is prohibited by law : **NA**
- b Amounts inadmissible under section 40(a):-
- i. as payment to non-resident referred to in sub-clause (i)
- (A) Details of payment on which tax is not deducted: : **NA**



(B) Details of payment on which tax has been : **NA**
deducted but has not been paid during the
previous year or in the subsequent year before
the expiry of time prescribed under section
200(1)

ii. as payment referred to in sub-clause (ia)

(A) Details of payment on which tax is not : **NA**
deducted:

(B) Details of payment on which tax has been : **NA**
deducted but has not been paid on or before
the due date specified in sub- section (1) of
section 139

iii. as payment referred to in sub-clause (ib)

(A) Details of payment on which levy is not : **NA**
deducted:

(B) Details of payment on which levy has been : **NA**
deducted but has not been paid on or before
the due date specified in sub- section (1) of
section 139

iv. Fringe benefit tax under sub-clause (ic) : **0**

v. Wealth tax under sub-clause (iia) : **0**

vi. Royalty, license fee, service fee etc. under : **0**
sub-clause (iib)

vii. Salary payable outside india/to a non : **NA**
resident without TDS etc. Under sub-clause (iii)

viii. Payment to PF/other fund etc. under sub- : **0**
clause (iv)

ix. Tax paid by employer for perquisites under : **0**
sub-clause (v)

c Amounts debited to profit and loss account : **NA**
being, interest, salary, bonus, commission or
remuneration inadmissible under section
40(b)/40(ba) and computation thereof

d Disallowance/deemed income under section 40A(3):

(A) On the basis of the examination of books of : **Yes**
account and other relevant
documents/evidence, whether the expenditure
covered under section 40A(3) read with rule
6DD were made by account payee cheque
drawn on a bank or account payee bank draft.
If not, please furnish the details

(B) On the basis of the examination of books of : **Yes**
account and other relevant
documents/evidence, whether the payment
referred to in section 40A(3A) read with rule
6DD were made by account payee cheque
drawn on a bank or account payee bank draft
If not, please furnish the details of amount
deemed to be the profits and gains of business
or profession under section 40A(3A)

e provision for payment of gratuity not allowable : **0**
under section 40A(7)



- f any sum paid by the assessee as an employer : **0**
not allowable under section 40A(9)
- g Particulars of any liability of a contingent : **NA**
nature
- h Amount of deduction inadmissible in terms of : **NA**
section 14A in respect of the expenditure
incurred in relation to income which does not
form part of the total income
- i amount inadmissible under the proviso to : **0**
section 36(1)(iii)
- 22 Amount of interest inadmissible under section 23 of : **0**
the Micro, Small and Medium Enterprises
Development Act, 2006.
- 23 Particulars of any payment made to persons : **NA**
specified under section 40A(2)(b).
- 24 Amounts deemed to be profits and gains under : **NA**
section 32AC or 32AD or 33AB or 33AC or 33ABA.
- 25 Any amounts of profits chargeable to tax under : **NA**
section 41 and computation thereof
- 26 (i) In respect of any sum referred to in clause
(a),(b),(c),(d),(e),(f) or (g) of section 43B, the
liability for which:-
- A Pre-existed on the first day of the previous
year but was not allowed in the assessment of
any preceding previous year and was:-
- (a) Paid during the previous year : **NA**
- (b) Not paid during the previous year; : **NA**
- B Was incurred in the previous year and was:-
- (a) Paid on or before the due date for : **NA**
furnishing the return of income of the previous
year 139(1);
- (b) Not paid on or before the aforesaid date. : **NA**
- state whether sales tax,goods & services Tax, : **No**
customs duty, excise duty or any other indirect
tax,levy,cess,impost etc.is passed through the
profit and loss account
- 27 a Amount of Central Value Added Tax Credits/ : **No**
Input Tax Credit(ITC) availed of or utilised
during the previous year and its treatment in
profit and loss account and treatment of
outstanding Central Value Added Tax
Credits/Input Tax Credit(ITC) in accounts.
- b Particulars of income or expenditure of prior : **NA**
period credited or debited to the profit and loss
account.
- 28 Whether during the previous year the assessee has : **NA**
received any property, being share of a company
not being a company in which the public are
substantially interested, without consideration or for
inadequate consideration as referred to in section
56(2)(viiia), if yes, please furnish the details of the
same.



29 Whether during the previous year the assessee : **NA**
received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.

A Whether any amount is to be included as : **No**
income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56, If yes, please furnish the following details:

B Whether any amount is to be included as : **No**
income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56, If yes, please furnish the following details:

30 Details of any amount borrowed on hundi or any : **No**
amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque,(Section 69D)

A Whether primary adjustment to transfer price, : **No**
as referred to in sub-section (1) of section 92CE, has been made during the previous year, If yes, please furnish the following details

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

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

C Whether the assessee has entered into an : **NA**
impermissible avoidance arrangement, as referred to in section 96, during the previous year.
(This Clause is applicable from 1st April, 2019)

Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
NA	NA

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

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

(a) Particulars of each receipt in an amount : **NA**
exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account



(b) Particulars of each receipt in an amount : **NA**
 exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

(d) Particulars of each payment in an amount : **NA**
 exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

c Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:—

d Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—

e Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—

32 a Details of brought forward loss or depreciation allowance, in the following manner, to extent available:-

Serial No:	Assessment Year:	Nature of loss / Depreciation allowance	Amount as returned	Amount as assessed	Order No and Date	Remarks
NA						

b Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. **NA**

c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same. **No**

d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year. **No**



e In case of a company, please state that : **NA**
whether the company is deemed to be carrying
on a speculation business as referred in
explanation to section 73.

33 Section-wise details of deductions, if any, : **No**
admissible under Chapter VIA or Chapter III
(Section 10A, Section 10AA).

Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
Nil	Nil

34 a Whether the assessee is required to deduct or : **AS PER ANNEXURE 'II'**
collect tax as per the provisions of Chapter
XVII-B or Chapter XVII-BB, if yes please
furnish

b Whether the assessee is required to furnish the : **AS PER ANNEXURE 'III'**
statement of tax deducted or tax collected, If
yes ,please furnish the details:

c Whether the assessee is liable to pay interest : **No**
under section 201(1A) or section 206C(7). If
yes, please furnish:

35 a In the case of a trading concern, give : **NA**
quantitative details of principal items of goods
traded

b In the case of manufacturing concern, give quantitative details of the principal items of raw materials,
finished products any by-products

(A) Raw materials : **NA**

(B) Finished products : **NA**

(B) By products : **NA**

36 In the case of Domestic Company, details of tax on : **NA**
distributed profits under section 115-O in the
following forms

A Whether the assessee has received any : **No**
amount in the nature of dividend as referred to
in sub-clause (e) of clause (22) of section 2, If
yes, please furnish the following details:-

37 Whether any cost audit was carried out. ?" : **NA**

38 Whether any audit was conducted under the Central : **NA**
Excise Act, 1944. ?

39 Whether any audit was conducted under section : **NA**
72A of the Finance Act, 1994 in relation to valuation
of taxable services, finance act 1994 in relation to
valuation of taxable service as may be
reported/identified by the auditor. ?

40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Particulars	Previous year			Preceding previous year		
Total turnover of the assessee			0			0
Gross profit/turnover	0	0	0.00	0	0	0.00
Net profit/turnover	0	0	0.00	0	0	0.00
Stock-in-trade/turnover	0	0	0.00	0	0	0.00
material consumed/Finished goods produced	0	0	0.00	0	0	0.00



41 Please furnish the details of demand raised or : **NA**
refund issued during the previous year under any
tax laws other than Income tax Act, 1961 and
Wealth tax Act, 1957 alongwith details of relevant
proceedings.

42 Whether the assessee is required to furnish : **No**
statement in Form No.61 or Form No. 61A or Form
No. 61B, If yes, please furnish

Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/transac- tions which are not reported
Nil	Nil	Nil	Nil	Nil	Nil

43 Whether the assessee or its parent entity or : **No**
alternate reporting entity is liable to furnish the
report as referred to in sub-section (2) of section
286:

if yes, please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report
Nil	Nil	Nil	Nil

44 Break-up of total expenditure of entities registered : **NA**
or not registered under the GST.
(This Clause is applicable from 1st April,2019)

Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
	Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
NA	NA	NA	NA	NA	NA

For M J KHILAWALA & CO
Chartered Accountants



A H Mandviwala

A H Mandviwala
(Partner)

M. No. : 121350
FRN : 0105144W

Date : 19/10/2018

Place : Surat

Details of contributions received from employees for various funds as referred to in section 36(1)(va)

S N	Nature of Fund:	Sum received from employees	Due Date of Payment	The actual amount Paid	The actual date of payment to the concerned authorities
1	Provident Fund	103082	15/05/2017	213511	08/05/2017
2	Provident Fund	99752	15/06/2017	206618	07/06/2017
3	Provident Fund	96382	15/07/2017	199637	05/07/2017
4	Provident Fund	97180	15/08/2017	201290	04/08/2017
5	Provident Fund	95574	15/09/2017	197964	05/09/2017
6	Provident Fund	97100	15/10/2017	201124	04/10/2017
7	Provident Fund	96301	15/11/2017	199469	06/11/2017
8	Provident Fund	94182	15/12/2017	195081	05/12/2017
9	Provident Fund	94044	15/01/2018	194795	01/01/2018
10	Provident Fund	103531	15/02/2018	214441	31/01/2018
11	Provident Fund	101342	15/03/2018	209908	05/03/2018
12	Provident Fund	102304	15/04/2018	211901	29/03/2018

Annexure 'II'

Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:

SN	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 not deposited to the credit of the Central Government out of (6) and (8)
1	2	3	4	5	6	7	8	9	10	
1	SRTD03114G	192	Salary	9089794	5664988	5664988	721900	0	0	0
2	SRTD03114G	194C	Payments to contractors	275750	275750	275750	4450	0	0	0
3	SRTD03114G	194J	Fees for professional or technical services	2598146	2577146	2577146	257732	0	0	0

Annexure 'III'

Whether the assessee is required to furnish the statement of tax deducted or tax collected, If yes, please furnish the details:

SN	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 details/transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
1	SRTD03114G	Form 24Q	31-07-2017	14-07-2017	Yes	
2	SRTD03114G	Form 26Q	31-07-2017	14-07-2017	Yes	
3	SRTD03114G	Form 24Q	31-10-2017	18-10-2017	Yes	
4	SRTD03114G	Form 26Q	31-10-2017	18-10-2017	Yes	
5	SRTD03114G	Form 24Q	31-01-2018	16-01-2018	Yes	
6	SRTD03114G	Form 26Q	31-01-2018	16-01-2018	Yes	
7	SRTD03114G	Form 24Q	31-05-2018	04-05-2018	Yes	
8	SRTD03114G	Form 26Q	31-05-2018	04-05-2018	Yes	





M J KHILAWALA & CO

Chartered Accountants

2/1340-41, Hanuman Street, Opp. Sub-Jail., Sagrapura, Surat-395002 Gujarat
Phone : 9898015147, 0261-2323147, E-Mail : mjkhilawala@yahoo.com

DIVYA JYOTI TRUST
BALANCE SHEET AS AT 31ST MARCH, 2018

PARTICULARS	SCH NO		AMOUNT
SOURCES OF FUNDS		(Rs.)	(Rs.)
<u>SHAREHOLDER'S FUNDS</u>			
CAPITAL		-	
RESERVES AND SURPLUS	1	16,78,03,754.78	16,78,03,754.78
<u>LOAN FUNDS</u>			
SECURED LOANS		-	
UNSECURED LOANS		-	
TOTAL FUNDS			16,78,03,754.78
APPLICATION OF FUNDS			
<u>FIXED ASSETS</u>			
GROSS BLOCK	2	8,19,61,227.00	
LESS : DEPRECIATION		1,00,61,962.00	
NET BLOCK		7,18,99,265.00	
CAPITAL WORK-IN-PROGRESS		-	7,18,99,265.00
<u>INVESTMENTS</u>	3		6,26,68,452.26
<u>CURRENT ASSETS, LOANS & ADVANCES</u>			
<u>INVENTORIES</u>	4	19,80,576.00	
SUNDRY DEBTORS	5	40,050.00	
CASH & BANK BALANCES	6	1,07,20,857.62	
OTHER CURRENT ASSETS		-	
LOANS & ADVANCES	7	64,89,130.72	
		1,92,30,614.34	
<u>LESS : CURRENT LIABILITIES & PROVISIONS</u>			
<u>CURRENT LIABILITIES</u>	8	6,31,803.00	
<u>PROVISIONS</u>		-	
		6,31,803.00	
NET CURRENT ASSETS			1,85,98,811.34
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)			-
PROFIT & LOSS ACCOUNT			1,46,37,226.18
TOTAL FUNDS EMPLOYED			16,78,03,754.78

Schedules 1 to 13 form an integral part of accounts

In terms of our attached report of even date

For **DIVYA JYOTI TRUST**

U.R. Gajiwala
UDAYBHAI RANCHHODHBHAI GAJIWALA
(VICE PRESIDENT)
Place : SURAT
Date : 19/10/2018



For **M J KHILAWALA & CO**
CHARTERED ACCOUNTANTS

A H Mandviwala

A H MANDVIWALA
(PARTNER)
M. NO. : 121350
FRN : 0105144W



M J KHILAWALA & CO

Chartered Accountants

2/1340-41, Hanuman Street, Opp. Sub-Jail., Sagrapura, Surat-395002 Gujarat

Phone : 9898015147, 0261-2323147, E-Mail : mjkhilawala@yahoo.com

DIVYA JYOTI TRUST

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2018

PARTICULARS	SCH NO		AMOUNT
SALES			-
OPENING STOCK	9	18,40,778.00	
PURCHASES	10	84,12,135.27	
		1,02,52,913.27	
LESS : CLOSING STOCK		19,80,576.00	
COST OF GOODS SOLD			82,72,337.27
GROSS PROFIT			(82,72,337.27)
ADD : INDIRECT INCOMES	11		4,80,77,479.95
			3,98,05,142.68
LESS : INDIRECT EXPENSES	12		3,63,99,030.52
NET PROFIT/(LOSS) BEFORE DEPRECIATION AND TAX			34,06,112.16
LESS : DEPRECIATION			1,00,61,962.00
NET PROFIT/(LOSS) BEFORE TAX			(66,55,849.84)
PROFIT & LOSS A/C B/F			(79,81,376.34)
NET PROFIT/(LOSS) CARRIED TO BALANCE SHEET			(1,46,37,226.18)

Schedules 1 to 13 form an integral part of accounts

In terms of our attached report of even date

For **DIVYA JYOTI TRUST**

For **M J KHILAWALA & CO**
CHARTERED ACCOUNTANTS

U.R. Gajiwala
UDAYBHAI RANCHHODHBHAI GAJIWALA
(VICE PRESIDENT)
Place : SURAT
Date : 19/10/2018



A H Mandviwala

A H MANDVIWALA
(PARTNER)
M. NO. : 121350
FRN : 0105144W

DIVYA JYOTI TRUST
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2018

Schedule : 1

RESERVES AND SURPLUS

PARTICULARS	OPENING	ADDITION	DEDUCTION	CLOSING
DONATION - 35AC FUND	1,27,48,233.00	-	-	1,27,48,233.00
DONATION - 80G (NR) FUND	3,13,61,970.79	26,08,000.00	-	3,39,69,970.79
DONATION - 80G CORPUS FUND	30,66,318.00	3,82,000.00	-	34,48,318.00
DONATION RECEIPT	2,39,43,374.00	-	-	2,39,43,374.00
FCRA DONATION (NR) FUND	2,01,68,432.30	3,00,00,570.69	-	5,01,69,002.99
GOVT GRANT FOR EQUIPMENTS	33,36,000.00	-	-	33,36,000.00
HOSPITAL CONSTRUCTION FUND	1,81,30,951.00	-	-	1,81,30,951.00
SURVEY RECEIPTS	1,26,65,611.00	-	-	1,26,65,611.00
TRUST / CORPUS FUND	93,92,294.00	-	-	93,92,294.00
TOTAL	13,48,13,184.09	3,29,90,570.69	-	16,78,03,754.78

Schedule : 2

FIXED ASSETS

Particulars	Rate	WDV as on 01/04/2017	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2018
			More than 180 Days	Less than 180 Days				
			Rupees	Rupees				
LAND & BUILDING								
AMALSADI -NEW HOSPITAL CAMPUS	-	0.00	0.00	14,44,605.00	0.00	14,44,605.00	0.00	14,44,605.00
BUILDING RENOVATION CONSTRUCTION - NEW	10%	59,40,054.00	0.00	1,06,750.00	0.00	60,46,804.00	5,99,343.00	54,47,461.00
FLAT AT SIDDH SHILA LAND	10%	2,87,84,571.00	0.00	0.00	0.00	2,87,84,571.00	28,78,457.00	2,59,06,114.00
R.NO.1049/1, 1050, 1050/1	-	7,80,593.00	0.00	0.00	0.00	7,80,593.00	0.00	7,80,593.00
	-	11,37,713.00	0.00	0.00	0.00	11,37,713.00	0.00	11,37,713.00
COMPUTER								
COMPUTER	60%	1,66,868.00	90,805.00	0.00	0.00	2,57,673.00	1,54,604.00	1,03,069.00
FURNITURE & FIXTURES								
ELECTRIC MATERIALS	10%	9,41,099.00	0.00	56,055.00	0.00	9,97,154.00	97,425.00	8,99,729.00
FURNITURE & FIXTURES	10%	20,08,709.00	21,135.00	3,009.00	0.00	20,32,853.00	2,03,134.00	18,29,719.00
VEHICLES								
VEHICLES	15%	31,35,478.00	1,00,000.00	0.00	0.00	32,35,478.00	5,80,551.00	26,54,927.00
EQUIPMENTS								
AIR CONDITIONER	15%	8,62,999.00	0.00	0.00	0.00	8,62,999.00	1,29,450.00	7,33,549.00
DR EQUIPMENTS	15%	67,59,250.00	0.00	0.00	0.00	67,59,250.00	10,13,888.00	57,45,362.00
EQUIPMENTS	15%	2,85,42,566.00	4,46,000.00	1,34,000.00	0.00	2,91,22,566.00	43,58,335.00	2,47,64,231.00
KITCHEN EQUIPMENTS	10%	4,60,986.00	0.00	13,482.00	0.00	4,74,468.00	46,775.00	4,27,693.00
WATER TREATMENT PLANT	-	24,500.00	0.00	0.00	0.00	24,500.00	0.00	24,500.00
Total		7,95,45,386	6,57,940.00	17,57,901	0.00	8,19,61,227	1,00,61,962	7,18,99,265

Schedule : 3

INVESTMENTS

PARTICULARS	AMOUNT
INVESTMENTS	
FD - DENA BANK	2,53,19,574.00
FD - DHFL	10,00,000.00
FD - HDFC BANK	3,63,48,878.26
TOTAL	6,26,68,452.26



Schedule : 4

INVENTORY

PARTICULARS	AMOUNT
INVENTORY	
CLOSING STOCK	19,80,576.00
TOTAL	19,80,576.00

Schedule : 5

SUNDRY DEBTORS

PARTICULARS	AMOUNT
SUNDRY DEBTORS	
SAVITRI WANAY CHARITABLE TRUST	40,050.00
TOTAL	40,050.00

Schedule : 6

CASH AND BANK

PARTICULARS	AMOUNT
CASH AT BANK	
DENA BANK - FCRA(013511023823)	356.54
DENA BANK - FLEXI FIXED DEPOSIT FCRA	33,03,359.00
DENA BANK - MANDVI FLEXI FIXED DEPOSIT	60,04,563.00
DENA BANK - SURAT FLEXI FIXED DEPOSIT	2,00,310.00
DENA BANK- (111110024529)	7,89,838.00
DENA BANK- (013511023781)	1,98,920.26
DENA BANK- 35AC (013510046280)	63,400.00
DENA BANK- KITCHEN DPT.(013511023786)	6,349.00
DENA BANK- NET A/C (013510023791)	1,00,638.82
Total	1,06,67,734.62
CASH ON HAND	
CASH ON HAND	1,000.00
CASH ON HAND - AXIS BANK	1,208.00
CASH ON HAND - KITCHEN	27,890.00
CASH ON HAND - MANDVI	23,025.00
Total	53,123.00
TOTAL	1,07,20,857.62

Schedule : 7

LOANS AND ADVANCES (ASSETS)

PARTICULARS	AMOUNT
LOANS AND ADVANCES (ASSETS)	
BHAVNABEN GAMIT LOAN	22,000.00
DR. SWAPNIL PACCHIGAR LOAN	6,75,000.00
ELECTRICITY DEPOSIT	3,28,993.00
HARSHIL ENGINEERING WORKS	(55,000.00)
KAPS	4,27,900.00
MANJULABEN R. VASAVA	1,500.00
PATIENT DEPOSIT	1,800.00
PRIYANKABEN GAMIT LOAN	20,000.00
RSBY	1,72,330.00
TDS RECEIVABLE-FY 2016-17	3,52,902.00
TDS RECEIVABLE-FY 2017-18	4,90,219.22
TRANSFER FROM JANSEVA STORES	25,97,544.90
TRANSFER TO DIWALIBA OPTOMETRY COLLAGE	13,54,941.60
YATIN T MISTRY LOAN	99,000.00
TOTAL	64,89,130.72



Schedule : 8

CURRENT LIABILITIES

PARTICULARS	AMOUNT
OUTSTANDING LIABILITIES	
ARUNBHAI FATESINGBHAI VASAVA	30,000.00
HETAL VIJAYBHAI CHAUDHARI	28,000.00
JENISH TAILOR	24,000.00
KISHAN VASAVA	50,000.00
MINABEN ASHRATHBHAI GAMIT	26,000.00
MITESH VASAVA	50,000.00
NAGIN P VASAVA	50,000.00
NIMISHA GUNVANTBHAI VASAVA	26,000.00
SATISH C ROHIT	18,000.00
SHIVANI H. SUCHAL	55,000.00
STAFF WELFARE FUND	1,13,534.00
SURENDRA S CHAUDHARI	26,000.00
VISHAL JASHVANTBHAI RAVAL	26,000.00
Total	5,22,534.00
SUNDRY CREDITORS	
ADITI IMPEX LIMITED	(8,18,861.00)
BIOMEDIX OPTOTECHNIK	1,00,000.00
D. R. PROJECT - TRANSFER TO DIVYAJYOTI TRUST	5,17,417.00
DAHAYABHAI HALPATI	(4,000.00)
MANGILAL DURGARAM SUTHAR	(20,000.00)
NATHUBHAI PRAJAPATI	(3,000.00)
PATEL INDUSTRIES	1,78,630.00
SWARAJ EQUIPMENTS	1,69,683.00
TRIPURARIBHAI SHAH	(600.00)
VIKRAMSINH CHATRASINH DUMSHIYA	(10,000.00)
Total	1,09,269.00
TOTAL	6,31,803.00

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH, 2018**

Schedule : 9

OPENING STOCK

PARTICULARS	AMOUNT
OPENING STOCK	
OPENING STOCK	18,40,778.00
TOTAL	18,40,778.00

Schedule : 10

PURCHASE A/C

PARTICULARS	AMOUNT
PURCHASE A/C	
MEDICINE PURCHASE	84,12,135.27
TOTAL	84,12,135.27

Schedule : 11

INDIRECT INCOMES

PARTICULARS	AMOUNT
INDIRECT INCOMES	
AWARD INCOME	50,000.00
CAMP CASE PAPER RECEIPTS	47,331.00
CONSULTANCY RECEIPTS	97,500.00
DBCS, SURAT	95,44,500.00
INDOOR RECEIPTS	1,05,97,831.11
KAPS - KAKRAPAR	9,97,556.00
KERATOPLASTY OPERATION RECEIPTS	2,88,000.00
KITCHEN RECEIPTS	2,11,867.00



MISC. RECEIPTS	55,077.38
OPD RECEIPTS	57,10,431.00
PEDIATRIC SURGERIES RECEIPT	59,500.00
RSBY RECEIPTS	9,30,689.00
TRAINING RECEIPTS	12,89,337.00
VEHICAL RECEIPT	2,09,110.00
VISION CENTRE RECEIPTS	4,83,583.00
Total	3,05,72,312.49
<u>INTEREST RECEIVED</u>	
FD INTEREST - DENA BANK	19,91,285.00
FD INTEREST - HDFC BANK	6,07,909.48
INTEREST ON INCOME TAX REFUND	13,287.00
SAVINGS INTEREST - DENA BANK	2,38,552.00
SAVINGS INTEREST - DENA BANK FCRA	3,44,042.00
Total	31,95,075.48
<u>OTHER INCOMES</u>	
DONATION U/S 80G (R)	1,24,25,190.00
FCRA DONATION	18,35,901.98
TRIBAL SUB-PLAN - GOVT. GRANT	49,000.00
Total	1,43,10,091.98
TOTAL	4,80,77,479.95

Schedule : 12

INDIRECT EXPENSES	
PARTICULARS	AMOUNT
<u>INDIRECT EXPENSES</u>	
ADVERTISEMENT EXPENSE	85,400.00
AMC EXPENSE	2,53,380.00
AUDIT FEE	39,000.00
BANK CHARGES	26,935.43
BIO WASTE TREATMENT EXPENSE	39,600.00
CAMP & STATIONERY EXPENSE	14,69,327.00
CBR EXPENSE	12,48,584.00
CONFERRANCE ATTENDANCE EXPENSE	56,000.00
CONSULTANT EXPENSE	14,46,609.20
DISCOUNT ON SALES	(9,591.03)
DR PROJECT EXPENSE	21,24,485.00
EDLI SCHEME EXPENSES	1,15,866.00
ELECTRICITY EXPENSE	8,01,545.79
FREIGHT & NOOR EXPENSE	39,450.10
GRATUITY PREMIUM	7,11,720.00
HOSPITAL EXPENSE	12,19,530.41
HOSPITAL SANITATION EXPENSE	2,77,431.00
INSURANCE EXPENSE	3,21,461.00
KITCHEN EXPENSE	16,19,990.00
LABORATORY EXPENSE	2,07,876.00
LIBRARY EXPENSES	17,224.60
LINEN EXPENSE	3,54,133.00
MEMBERSHIP & SUBSCRIPTION	25,000.00
NAGARPALIKA VERO	46,473.00
NEWS PAPER EXPENSE	1,950.00
PF CONTRIBUTION	11,46,520.00
POL VEHICLE EXPENSE	13,31,558.00
POOR PATIENT FUND EXPENSES	2,16,503.00
POSTAGE & CORRIER EXPENSE	26,599.00
REGISTRATION FEES (GOVT.)	25,000.00
RENT FOR TRUST BUILDING	2,400.00
REPAIR & MAINTENANCE EXPENSE	5,52,427.00
ROUND OFF	0.66
RSBY EXPENSE	22,698.00
STAFF SALARY EXPENSE	1,87,53,997.00
STAFF WELFARE EXPENSE	1,30,997.00



TA - DA AND FOOD EXPENSE	1,40,342.00
TELEPHONE EXPENSE	89,917.00
TRAINING EXPENSES	1,39,329.00
TRAVELLING EXPENSE	3,02,931.66
VATAV KASAR	(6,932.00)
VEHICLE REPAIRING EXPENSE	3,73,661.00
VISION CENTRE EXPENSES	5,20,788.00
WORKSHOP & SEMINAR EXPENSE	90,913.70
TOTAL	3,63,99,030.52

In terms of our attached report of even date

For **DIVYA JYOTI TRUST**

For **M J KHILAWALA & CO**
CHARTERED ACCOUNTANTS

U.R. Gajiwala

UDAYBHAI RANCHHODHBHAI GAJIWALA

(VICE PRESIDENT)

Place : SURAT, Trust, Mandvi

Date : 19/10/2018



A H Mandviwala

A H MANDVIWALA
(PARTNER)

M. NO. : 121350
FRN : 0105144W



M J KHILAWALA & CO

Chartered Accountants

2/1340-41, Hanuman Street, Opp. Sub-Jail., Sagrapura, Surat-395002 Gujarat

Phone : 9898015147, 0261-2323147, E-Mail : mjkhilawala@yahoo.com

**DIVYA JYOTI TRUST (MEDICAL & OPTICAL)
BALANCE SHEET AS AT 31ST MARCH, 2018**

PARTICULARS	SCH NO		AMOUNT
		(Rs.)	(Rs.)
SOURCES OF FUNDS			
<u>SHAREHOLDER'S FUNDS</u>			
CAPITAL		-	-
RESERVES AND SURPLUS		-	-
<u>LOAN FUNDS</u>			
SECURED LOANS		-	-
UNSECURED LOANS		-	-
TOTAL FUNDS			-
APPLICATION OF FUNDS			
<u>FIXED ASSETS</u>			
GROSS BLOCK	1	1,37,743.00	
LESS : DEPRECIATION		19,745.00	
NET BLOCK		1,17,998.00	
CAPITAL WORK-IN-PROGRESS		-	1,17,998.00
<u>INVESTMENTS</u>			
<u>CURRENT ASSETS, LOANS & ADVANCES</u>			
INVENTORIES	2	22,82,173.99	
SUNDRY DEBTORS	3	1,249.00	
CASH & BANK BALANCES	4	1,81,733.44	
OTHER CURRENT ASSETS		-	
LOANS & ADVANCES		-	
		24,65,156.43	
<u>LESS : CURRENT LIABILITIES & PROVISIONS</u>			
CURRENT LIABILITIES	5	26,56,625.90	
PROVISIONS		-	
		26,56,625.90	
NET CURRENT ASSETS			(1,91,469.47)
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)			-
PROFIT & LOSS ACCOUNT			73,471.47
TOTAL FUNDS EMPLOYED			-

Schedules 1 to 11 form an integral part of accounts

For **DIVYA JYOTI TRUST**

In terms of our attached report of even date

For **M J KHILAWALA & CO**
CHARTERED ACCOUNTANTS

UR Gajiwala
UDAYBHAI RANCHHODHBHAI GAJIWALA
(VICE PRESIDENT)
Place : SURAT
Date : 19/10/2018



A H Mandviwala

A H MANDVIWALA
(PARTNER)
M. NO. : 121350
FRN : 0105144W



M J KHILAWALA & CO

Chartered Accountants

2/1340-41, Hanuman Street, Opp. Sub-Jail., Sagrapura, Surat-395002 Gujarat

Phone : 9898015147, 0261-2323147, E-Mail : mjkhilawala@yahoo.com

**DIVYA JYOTI TRUST (MEDICAL & OPTICAL)
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2018**

PARTICULARS	SCH NO		AMOUNT
SALES	6		1,03,09,903.52
OPENING STOCK	7	19,65,077.12	
PURCHASES	8	72,71,842.49	
		92,36,919.61	
LESS : CLOSING STOCK		22,82,173.99	
COST OF GOODS SOLD			69,54,745.62
GROSS PROFIT			33,55,157.90
ADD : INDIRECT INCOMES	9		1,84,478.87
			35,39,636.77
LESS : INDIRECT EXPENSES	10		34,26,877.33
NET PROFIT/(LOSS) BEFORE DEPRECIATION AND TAX			1,12,759.44
LESS : DEPRECIATION			19,745.00
NET PROFIT/(LOSS) BEFORE TAX			93,014.44
PROFIT & LOSS A/C B/F			(1,66,485.91)
NET PROFIT/(LOSS) CARRIED TO BALANCE SHEET			(73,471.47)

Schedules 1 to 11 form an integral part of accounts

For **DIVYA JYOTI TRUST**

U.R. Gajiwala

UDAYBHAI RANCHHODDBHAI GAJIWALA

(VICE PRESIDENT) *Post, Mandvi*

Place : SURAT

Date : 19/10/2018



In terms of our attached report of even date

For **M J KHILAWALA & CO**

CHARTERED ACCOUNTANTS

A. H. Mandviwala

A H MANDVIWALA

(PARTNER)

M. NO. : 121350

FRN : 0105144W

DIVYA JYOTI TRUST (MEDICAL & OPTICAL)

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2018

Schedule : 1

FIXED ASSETS

Particulars	Rate	WDV as on 01/04/2017	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2018
			More than 180 Days	Less than 180 Days				
			Rupees	Rupees				
COMPUTER								
COMPUTER	60%	1,309.00	0.00	0.00	0.00	1,309.00	785.00	524.00
FURNITURE & FIXTURES								
FURNITURE	10%	30,115.00	0.00	0.00	0.00	30,115.00	3,012.00	27,103.00
PLANT & MACHINERY								
EQUIPMENT	15%	1,06,319.00	0.00	0.00	0.00	1,06,319.00	15,948.00	90,371.00
Total		1,37,743.00	0.00	0.00	0.00	1,37,743.00	19,745.00	1,17,998.00

Schedule : 2

INVENTORY

PARTICULARS		AMOUNT
INVENTORY		
CLOSING STOCK		22,82,173.99
TOTAL		22,82,173.99

Schedule : 3

SUNDRY DEBTORS

PARTICULARS		AMOUNT
SUNDRY DEBTORS		
SUNDRAY DEBTORS - OPTICAL CREDIT SALES		370.00
SUNDRY DEBTORS - POOR PATIENT		879.00
TOTAL		1,249.00

Schedule : 4

CASH AND BANK

PARTICULARS		AMOUNT
CASH AT BANK		
DENA BANK -MANDVI-A/C-013511023793		1,74,031.44
CASH ON HAND		
CASH ON HAND		7,702.00
TOTAL		1,81,733.44

Schedule : 5

CURRENT LIABILITIES

PARTICULARS		AMOUNT
OUTSTANDING LIABILITIES		
TRANSFER TO DIVYAJYOTI TRUST		25,97,544.90
SUNDRY CREDITORS		
BIO LENSE		(1,000.00)
SAHAJANAND OPTICALS		1,000.00
SATISH H. RABARI		25,000.00
SIDDHRAJSINH TARSADIA		25,000.00
TRISHUL DIE & ENG. WORKS		9,081.00
Total		59,081.00
TOTAL		26,56,625.90



SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED ON 31ST MARCH, 2018

Schedule : 6

SALES A/C

PARTICULARS	AMOUNT
SALES A/C	
DISCOUNT ON SALES	(2,72,376.32)
DISCOUNT ON SALES (G)	(17,59,290.81)
FREE MEDICINE	9,59,734.86
FREE MEDICINE GST	6,55,780.66
FREE OPTICAL GST	3,17,794.50
MEDICINE CAMP CASH SALES	1,06,708.34
MEDICINE CASH SALES (T.F)	65,260.00
MEDICINE CASH SALES GST	16,99,777.87
MEDICINE CASH SALES(@12.5%)	5,474.25
MEDICINE CASH SALES(@4%)	24,05,294.60
MEDICINE CREDIT SALES	480.00
MEDICINE CREDIT SALES(T.F)	1,000.00
OPTICAL CAMP CASH SALES	8,32,276.60
OPTICAL CASH SALES	25,57,982.79
OPTICAL CASH SALES GST	21,64,961.14
OPTICAL CASH SALES(@12.5%)	6,190.00
OPTICAL CREDIT SALES	26,720.00
POOR PATIENTS SALES	5,41,215.04
SALES ACCOUNTS ADVANCE RECEIPT	(5,080.00)
TOTAL	1,03,09,903.52

OPENING STOCK

Schedule : 7

PARTICULARS	AMOUNT
OPENING STOCK	
OPENING STOCK	19,65,077.12
TOTAL	19,65,077.12

PURCHASE A/C

Schedule : 8

PARTICULARS	AMOUNT
PURCHASE A/C	
DISCOUNT ON PURCHASE	(48,184.38)
MEDICINE PURCHASE (@12.5%)	8,910.40
MEDICINE PURCHASE (@4%)	20,83,879.72
MEDICINE PURCHASE (T.F)	58,600.00
MEDICINE PURCHASE GST	11,57,887.38
OPTICAL PURCHASE	15,59,436.74
OPTICAL PURCHASE (@12.5%)	25,199.64
OPTICAL PURCHASE (OGS)	5,70,241.20
OPTICAL PURCHASE GST	16,27,268.64
PURCHASE CGST	1,11,776.28
PURCHASE GST	1,164.41
PURCHASE IGST	9,921.58
PURCHASE SGST	1,05,740.88
TOTAL	72,71,842.49



INDIRECT INCOMES

Schedule : 9

PARTICULARS	AMOUNT
INDIRECT INCOMES	
MISC. RECEIPT	1,75,961.00
ROUND OFF	(120.13)
VATAV / KASAR	8,638.00
TOTAL	1,84,478.87

INDIRECT EXPENSES

Schedule : 10

PARTICULARS	AMOUNT
INDIRECT EXPENSES	
BANK CHARGES	13,410.39
DONATION MEDICINE & OPTICAL OUTPUT	2.88
ELECTRICITY EXP.	8,411.00
HOSPI EXP	30,000.00
MISC.EXP	9,655.00
OPTICAL - FREIGHT & NOOR EXP.	29,712.73
OPTICAL - POSTAGE & COURIER CHARGES	4,086.42
PF EXPENSE -OUR CONTRIBUTION	1,65,480.00
POOR PATIENT EXP.	5,61,602.52
POOR PATIENT EXPENDITURE	9,39,406.39
STAFF SALRY EXPENSES	16,65,110.00
TOTAL	34,26,877.33

Schedules 1 to 11 form an integral part of accounts

For **DIVYA JYOTI TRUST**In terms of our attached report of even date
For **M J KHILAWALA & CO**
CHARTERED ACCOUNTANTS

U.R. Gajiwala
UDAYBHAI RANCHHODBHAI GAJIWALA
 (VICE PRESIDENT)
 Place : SURAT
 Date : 19/10/2018



A. H. Mandviwala

A H MANDVIWALA
 (PARTNER)
 M. NO. : 121350
 FRN : 0105144W

Accounting Polices & Notes on Accounts

1. The accounts are prepared on historical cost basis and as a going concern. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.
2. Fixed Assets are value at cost less depreciation. The depreciation has not been claimed from A.Y. 2018-19 while filing return of income. Depreciation has been provided only in books of accounts.
3. Closing Stock of Medicines and that of Medical & Optical Store has been valued at cost price.
4. As the Assessee is a public charitable trust, clause no.40 of Form No. 3CD regarding accounting ratio is not calculated.
5. The financial statement is the responsibility of the management. Our responsibility is to give opinion on the given financial statements, which is as per our audit report. We have conducted the audit in accordance with the auditing standard generally accepted in India. These standards require that we plan and perform our audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. As audit includes examining on a test basis evidence, supporting the amount and disclosure in the financial statement.
6. While reporting for clause no. 31(a) to 31(e), following items have not been considered:
 1. Loan taken from Banks
 2. Transaction running into current account.
 3. Old Loan accounts with no new entries, except debit/credit of interest expenses.
7. Where expenses and income are not supported by formal proofs of vouchers, the same are accounted for on the authentication mad by the assessee.
8. Balances of Debtors, Creditors and Unsecured Loans are subject to confirmation.

In terms of our attached report of even date

For **DIVYA JYOTI TRUST**

U.R. Gajiwala
UDAYBHAI RANCHHODHBHAI GAJIWALA
(VICE PRESIDENT) Trust, Mandvi
Place : SURAT
Date : 19/10/2018



For **M J KHILAWALA & CO**
CHARTERED ACCOUNTANTS

A H Mandviwala
A H MANDVIWALA
(PARTNER)
M. NO. : 121350
FRN : 0105144W