

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 filed and verified electronically]

Assessment Year
2019-20

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER	Name			PAN		
	THE ERNAKULAM DISTRICT AGRI HORTICULTURAL SOCIETY			AABAT7423J		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form Number.	ITR-7	
	0	Old Collectorate Campus				
	Road/Street/Post Office	Area/Locality		Status	AOP/BOI	
	Near Maharjas College	Kochi				
	Town/City/District	State	Pin/ZipCode	Filed u/s		
	Ernakulam	KERALA	682011	139(1)-On or before due date		
	Assessing Officer, Details (Ward/Circle)			EXEMPTION WARD , KOCHI		
	e-filing Acknowledgement Number			225689911281019		
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	0
	2	Total Deductions under Chapter-VI-A			2	0
	3	Total Income			3	0
	3a	Deemed Total Income under AMT/MAT			3a	0
	3b	Current Year loss, if any			3b	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	20339
c			TCS	7c	0	
d			Self Assessment Tax	7d	0	
e			Total Taxes Paid (7a+7b+7c +7d)	7e	20339	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	20340	
10	Exempt Income	Agriculture		10	0	
		Others				

Income Tax Return submitted electronically on 28-10-2019 11:04:42 from IP address 49.37.206.227 and verified by RANJITH T R having PAN AXMPR3015K on 28-10-2019 11:04:42 from IP address 49.37.206.227 using Digital Signature Certificate (DSC)

DSC details: 1742782CN=Capricorn CA 2014,2.5.4.5i=#131647352c56494b41532044454550204255494e44494e47,STREET=18,LAXMI NAGAR DISTRICT CENTER,ST=DELHI,2.5.4.17=#1306313130303932,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name : The Ernakulam District Agri Horticultural Society

P. Y. : 2018-2019

Address : 0
Old Collectorate Campus
Near Maharjas College
Kochi, Ernakulam - 682 011

P.A.N. : AABAT 7423 J

D.O.F. : 03-Jun-1976

Status : Trust

Statement of Income

	Sch.No	Rs.	Rs.	Rs.
Taxable Income u/s 11 to 13	1			0
Total Income				0
Tax on total income				0
TDS	2		20,339	
Total prepaid taxes				20,339
Refund Due				20,340

Schedule 1

Taxable Income u/s 11 to 13

Return to be furnished u/s 139(4A)

Whether registered u/s 12A / 12AA? Yes

Whether approved u/s 10(23C) (iv) to (via)? No

Aggregate income referred to in sections 10, 11 & 12				75,99,613
Income available for application u/s 11				75,99,613
- 11(1): applied in India during the PY				
- Revenue account		71,72,724		
- Capital account		58,485	72,31,209	
- 11(1): Accumulation to the extent of 15%			3,68,404	75,99,613
Income after application				0
Total deemed income				0
Taxable income				0

Schedule 2

TDS as per Form 16A

<u>Deductor, TAN</u>	<u>TDS deducted</u>	<u>TDS claimed in current year</u>	<u>Gross receipt offered</u>
Cochin Shipyard Ltd, TAN- CHNC00784A	800	800	40,000
Dhanalakshmi Bank Hospital Road Ernakulam, TAN- CHND00278F	17,539	17,539	1,75,390
Lulu Cyber Park Private Limited, TAN- CHEL05198E	2,000	2,000	1,00,000

Total	20,339	20,339	3,15,390
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Bank A/c for Refund: Dhanakshmi Bank 005500100064523 IFSC: DLXB0000055

Date : 28-Oct-2019
Place : Ernakulam

For The Ernakulam District Agri Horticultural Society

Authorised Signatory



AUDITOR'S REPORT

We have examined the attached Balance Sheet of **The Ernakulam District Agri-Horticultural Society** as at 31st March, 2019 and the annexed Nursery Trading account and Income and Expenditure Account for the year ended on that date, in which accounts of Cochin Flower Show 2019 has been incorporated. These financial statements are the responsibility of the Governing Council. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted the audit in accordance with Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amount and disclosures in the financial statements. An audit also includes assessing the Accounting Principles used and significant estimates made by the Management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We further report that: -

- a) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purposes of the audit.
- b) The Balance Sheet and Income & Expenditure Account dealt with the report are in agreement with the Books of Accounts.
- c) In our opinion and to the best of our information and according to the explanations given to us, said accounts read together with the Notes appearing in Schedule - I, gives a true and fair view:-
 - i) in the case of the Balance Sheet of the State of the affairs of the Society as at 31st March, 2019.
 - ii) in the case of the Income and Expenditure account of the excess of Income over Expenditure for the year ended on that date.

Place: Kochi
Date: 22/10/2019



**For Tharian & Iype
Chartered Accountants
FRN:004366S**

**Sunil Chandy Eapen
Partner, M. No. 025116**

**THE ERNAKULAM DISTRICT AGRI-HORTICULTURAL SOCIETY
SCHEDULE- I**

NOTES TO ACCOUNTS (31-03-2019)

1. The Nursery Building and Tube Well of the Society are constructed on the land belonging to the Government of Kerala for which neither Lease rent nor tenure of lease has been determined.
2. The Society has obtained registration under Section 12A of Income Tax Act, 1961 from the Commissioner of Income tax Kochi for undertaking agri-horticultural activities which is considered as an activity for the advancement of object of general public activity. The surplus if any received on conducting Cochin flower show conducted by society is considered as incidental to the attainment of main object of the society and is fully utilised for attainment of those object for which exemption has been granted under section 12A
3. Physical verification of stock has been carried out during the year under consideration and Closing Stock valuation as on 31st March 2019 as certified by the Secretary and Treasurer has been adopted in the accounts.
4. During the year of Creditors of Rs.1268/- has been written off. Some of the balances in creditors are subject to confirmation.
5. The yearly subscription received from members has been credited to income and expenditure account and life membership fees received during the year has been directly credited to capital fund. The Subscription has been accounted on receipt basis. Accounts are prepared on accrual basis. Depreciation rate on assets adopted depending on the useful life of the assets



6. The Society got 50% rebate on ground rent paid to GCDA as per a Government Order and accordingly received the 50% refund from GCDA of Rs.4,60,000/-. The full value of rent was paid Rs.9,20,000/- along with GST of Rs.1,65,600/- which has been taken as input credit. However for the refund of 50% the GST adjustment for the refund yet to be initiated.
7. The amount of Rs.1,00,000/- paid to Ernakulam Kshetra Kshema Samithi for Ernakulathappan Ground for conducting Cochin Flower Show 2019 has now been considered as Advance for Cochin Flower Show 2020 which is scheduled to be conducted in the year January 2020. Ernakulam Kshetra Kshema Samithi has consented for treating the advance paid for 2019 as advance for 2020 and a confirmation letter from Kshetra Samithi is awaited.

**For Tharian & Iype
Chartered Accountants
FRN:004366S**


**Sunil Chandy Eapen
Partner, M. No. 025116**



Place: Kochi
Date: 22/10/2019

THE ERNAKULAM DISTRICT AGRI-HORTICULTURAL SOCIETY
BALANCE SHEET AS AT 31st MARCH, 2019

LIABILITIES		Rs	ASSETS		Rs
CAPITAL FUND:					
Opening Balance	2,72,935		FIXED ASSETS:		
Add: Life Membership fees Received	Nil		Net Block (as per Schedule A)		1,60,221
		2,72,935	CURRENT ASSETS, LOANS & ADVANCES:		
RESERVES AND SURPLUS:					
Opening Balance	42,93,195		Closing Stock		1,38,387
Add Excess of Income over Expenditure	3,57,377	46,50,572	Deposits (As Per Schedule C)		1,59,205
			Tax Deducted at Source		32,102
			GST Input Tax Credit		45,163
CURRENT LIABILITIES AND PROVISIONS:					
Sundry Creditors (As per Schedule B)		19,848	CASH & BANK BALANCES:		
Salary Payable		7,750	Dhanalaxmi Bank (CFS)		7,03,665
			Dhanalaxmi Bank FD		36,12,095
			Punjab & Sind Bank 100031		2,585
			SBI A/c. No.57030146373		57,922
			Bank of India (CFS)		37,598
			Cash in Hand		2,103
			Cash in Hand- CFS		59
TOTAL:		49,51,105	TOTAL:		49,51,105

This is the Balance Sheet referred to in our report of even date.

For Tharian & Iype
Chartered Accountants

Sunil Chinnay-Eapen FCA
(Partner)
 MN No:025116

Place : Kochi
 Date : 22/10/2019



The Ernakulam Dist. Agri-Horticulture Society
Secretary
Treasurer



THE ERNAKULAM DISTRICT AGRI-HORTICULTURAL SOCIETY			
NURSERY TRADING & INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2019			
Expenditure	Rs	Income	Rs
To Opening Stock	2,07,898	By Sale of plants,seeds,Fertilizers & Pots	13,39,309
" Purchase of Plant,Seeds,Fertilizers & Pots	11,40,890	" Consignment Sales	86,550
" Carriage Inward	30,405	" Closing Stock	1,38,387
" Gross Profit C/d	1,85,052		
TOTAL:	15,64,245	TOTAL:	15,64,245
" Accounting Charges	37,500	" Gross Profit B/d.	1,85,052
" Charity	18,325	" Creditors W/o	1,268
" Carry Bags	23,451	" Bank Interest (As per Schedule F)	2,12,219
" Cleaning Expenses	4,150	" Membership Fee	1,000
" Consultancy Charges	27,500	" Cochin Flower Show Receipts:	59,59,267
" Donation to CMDRF	3,00,000	(As Per Schedule D)	
" Electricity Charges	9,174		
" Food & Refreshments	40,426		
" Interest & Bank Charges	4,898		
" Labour Charges	40,862		
" Office Expenses	36,467		
" Postage & Courier	7,562		
" Printing & Stationery	28,293		
" Rates & Taxes	17,626		
" Repairs & Maintenance	19,742		
" Salaries & Allowances	2,24,125		
" Telephone & Internet Charges	5,234		
" Travel & Conveyance Expenses	58,972		
" Transportation Charges	5,900		
" Water	5,053		
" World Environment Day Expenses	21,227		
" Depreciation	32,078		
" Cochin Flower Show Expenses:			
(As Per Schedule E)	50,32,864		
Excess of income over Expenditure	3,57,377		
TOTAL:	63,58,806	TOTAL:	63,58,806

This is the Income and Expenditure Account referred to in our report of even date

For Tharian & Iype
Chartered Accountants

Sunil Chandu Eapen, FCA
(Partner)
MN No:025116

Place : Kochi
Date : 22/10/2019

The Ernakulam Dist Agri Horticulture Society

Secretary

Treasurer



**The Ernakulam District Agri-Horticultural Society
Schedules forming part of Accounts
for the year ended 31st March 2019**

Schedule B

SUNDRY CREDITORS

	Rs.
Pepe Marketing	4,098.00
Universal Organic Fertilizers	15,750.00
	<u>19,848.00</u>

Schedule C

DEPOSITS

Electricity Deposit	6,150.00
Telephone Deposit	5,055.00
Rent Deposit (CFS-2019)	1,00,000.00
Corporation Deposit	25,000.00
Water Deposit	23,000.00
	<u>1,59,205.00</u>

Schedule D

COCHIN FLOWER SHOW 2019 RECEIPTS

Commercial Stall Rent	2,19,500.00
Nursery Stall Rent	5,76,694.92
Sale of Plants	10,13,886.00
Sponsorship Fee	3,70,000.00
Ticket Sales	37,79,186.44
	<u>59,59,267.36</u>

**The Ernakulam District Agri-Horticultural Society
Schedules forming part of Accounts
for the year ended 31st March 2019**

Schedule E

COCHIN FLOWER SHOW 2019 EXPENSES

	Rs.
Advertisement Charges	2,25,740.00 ✓
Audit Fee	20,000.00 ✓
Cultural Programmes	1,18,000.00 ✓
Curtain Expenses	45,000.00 ✓
Cascade Arrangements & Fountain Work	82,000.00 ✓
Carry Bags	14,941.12 ✓
Food Expenses	81,684.00 ✓
Fuel Charges	12,057.00 ✓
Freight Charges	84,310.00 ✓
Generator Rent	5,000.00 ✓
Ground Rent	4,60,000.00 ✓
Inaguration & Validatory Function	12,484.00 ✓
Interest On Loan	71,634.00 ✓
Labour Charges	1,89,015.00 ✓
Meeting Expenses	84,725.00 ✓
Panthal Expenses	17,500.00 ✓
Photography Charges	12,500.00 ✓
Postage & Courier	1,829.68 ✓
Printing & Stationery	76,258.27 ✓
Prizes & Momentos	22,850.00 ✓
Professional Charges	8,000.00 ✓
Purchase Plants, Flowers & Materials	27,86,515.34 ✓
Rates & Taxes	105.00 ✓
Rent For Table & Chair	15,000.00 ✓
Remuneration	66,700.00 ✓
Room Rent	27,707.00 ✓
Security & House Keeping	2,29,920.00 ✓
Show Ground Expenses	73,641.41 ✓
Transportation Charges	29,400.00 ✓
Travelling Expenses	75,717.00 ✓
Vertical Garden Rent	6,000.00 ✓
Water Charges	70,730.00 ✓
Web Design Charges	5,900.00 ✓
	<u>50,32,863.82</u>

Schedule F

BANK INTEREST RECEIVED

State Bank of India 57030146373	1,518.00
Punjab & Sind Bank 100031	6,069.66
Dhanalaxmi F.D	1,79,974.00
Bank of India	750.00
Dhanalaxmi Bank	23,907.00
	<u>2,12,218.66</u>

The Ernakulam Dist. Agri-Horticulture Society

Emeyappal

Treasurer

Secretary



The Ernakulam District Agri-Horticultural Society
Schedule A - Fixed Asset and Depreciation Schedule

Name of the Asset	Gross Block		Depreciation			Net Block			
	As on 01.04.2018	Addition/ (Deletions)	As on 31.03.2019	Rate	Upto 01.04.2018	For the year	As on 31.03.2019	As on 31.03.2018	
Nursery Building	1,60,169.59		1,60,169.59	10%	1,18,607.12	4,156.25	1,22,763.37	37,406.22	
Tube Well	3,661.73		3,661.73	15%	3,661.73	-	3,661.73	-	
Tools & Equipments	30,791.05		30,791.05	15%	29,819.47	145.74	29,965.21	825.84	
Furniture & Fittings	87,179.93		1,09,679.93	10%	49,727.01	5,995.29	55,722.30	53,957.63	
Telephone Set	2,115.00	22,500.00	3,114.00	10%	844.33	226.97	1,071.30	2,042.70	
Sprayer	3,893.10	999.00	3,893.10	15%	3,466.60	63.97	3,530.57	362.53	
Weighing Balance	1,099.95		1,099.95	15%	1,026.51	11.02	1,037.53	62.42	
Calculator	1,970.00		1,970.00	15%	1,970.00	-	1,970.00	-	
Cycle	627.40		627.40	20%	627.40	-	627.40	-	
Library Books	4,686.90		4,686.90	15%	4,686.90	-	4,686.90	-	
Fencing	1,505.00		1,505.00	10%	1,505.00	-	1,505.00	-	
Electrical Equipments	27,849.63		27,849.63	15%	22,841.56	751.21	23,592.77	4,256.86	
Air Conditioner	20,000.00		20,000.00	15%	15,367.67	694.85	16,062.52	3,937.48	
Clock	2,125.00		2,125.00	15%	1,738.87	57.92	1,796.79	328.21	
Motor	19,150.00		19,150.00	10%	8,641.20	1,050.88	9,692.08	9,457.92	
Shamiana	51.84		51.84	10%	51.84	-	51.84	-	
Printer	9,500.00		9,500.00	40%	3,800.00	3,800.00	7,600.00	1,900.00	
Fan	5,270.00		5,270.00	10%	527.00	527.00	1,054.00	4,216.00	
Computer & Printer	1,24,891.00	5,664.00	1,30,555.00	40%	1,07,134.83	9,368.07	1,16,502.90	14,052.10	
Water Filter	640.00		640.00	25%	640.00	-	640.00	-	
Billing Machine	14,000.00		14,000.00	25%	10,677.73	830.57	11,508.30	2,491.70	
CCTV		29,322.00	29,322.00	15%		4,398.30	4,398.30		
Trolley	3,000.00		3,000.00	25%	3,000.00	-	3,000.00	-	
Total:	5,24,177.12	58,485.00	5,82,662.12		3,90,362.77	32,078.04	4,22,440.81	1,60,221.31	1,33,814.35



The Ernakulam District Agri-Horticulture Society
Secretary
Treasurer



