



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 **INJOT TRUST, GUWAHATI ASSAM** as at 31st March 2022 and the Income and Expenditure Account for the year ended on those dates which are in agreement with the books of account maintained by the said trust/institution. These financial statements are the responsibility of the management of the society. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those 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 accounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that:

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, the above named institution has kept proper books of account, so far as appears from our examination of books.

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

i. In the case of Balance Sheet, of the state of affairs of the above named trust or institution as at 31st March 2022.

And


ii. In the case of Income and Expenditure Account, of the **Surplus** of its accounting year ended 31st March 2022.

The prescribed particulars are annexed hereto.

FOR: H. K. AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN-319293E

PLACE: GUWAHATI
DATE: 16.05.2022




CA. SUDIPA ACHARJEE
PARTNER
MEMBERSHIP NO : 305209
UDIN NO: 22305209AJBIWN6555

INJOT TRUST
QR No. F.5, JAWAHAR NAGAR, GUWAHATI, KAMRUP (M)-781022, ASSAM

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 the year	16,58,841
2	Whether the institution* has exercised the option under clause (2) of the Explanation to section II (1) ? If so, the details of amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	NIL
3	Amount of income accumulated or set apart* for application to charitable or religious purposes, to the extent it does not exceed 15 percent of the Income derived from property held under trust wholly* only for such purposes.	2,92,737
4	Amount of income eligible for exemption under section II (1) (C) (Give details)	NIL
5	Amount of income, in addition to the amount referred to in item 3 above accumulated or set apart for specified purposes under section II (2)	NOT APPLICABLE
6	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section II (2) (b) ? If so, the details thereof	NOT APPLICABLE
7	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section II (1) in any earlier year is deemed to be income of the previous year under section II (1B) ? If so, the details thereof	NOT APPLICABLE
8	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section II (2) in any earlier year-	NOT APPLICABLE
	a) has been applied for purpose other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	NOT APPLICABLE
	b) has ceased to remain invested in any security referred to in section II (2) (b) (i) or deposited in any account referred to in section II (2) (b) (ii) or section II (2) (b) (iii), or	NOT APPLICABLE
	c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof ? If so, the details thereof	NOT APPLICABLE



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 * institution 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 part of the income or property of the institution 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 service of the institution 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 institution 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 institution 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 institution was diverted during the previous year in favour of any such person? If so, give details together with the amount of income or value of property so diverted _____ NO
- 8 Whether the income or property of the institution 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 & address of the concern	Whether the Concern is a Company, No. and class of shares held	Nominal Value of the investment	Income from the investment	Whether the amount in col.(4) exceeded 5% of the concern during the previous year, YES/NO
1	2	3	4	5	6
Total					

For: H.K.AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN - 319293E


CA SUDIPA ACHARJEE
PARTNER
MEMBERSHIP NO :- 309205

PLACE : GUWAHATI
DATE : 16.05.2022

