

**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  
2025-26

PAN	AACTA7903L		
Name	ABHINAV SAMAJ		
Address	R-10,R-BLOCK, R-BLOCK, Uttam Nagar, West Delhi , Uttam Nagar S.O , 09-Delhi, 91-INDIA, 110059		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	369119150311025

## Taxable Income and Tax Details

Current Year business loss, if any	1	0
Total Income	1A	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
Accreted Income as per section 115TD	9	0
Additional Tax payable u/s 115TD	10	0
Interest payable u/s 115TE	11	0
Additional Tax and interest payable	12	0
Tax and interest paid	13	0
(+) Tax Payable /(-) Refundable (12-13)	14	0

## Accreted Income and Tax Detail

Income Tax Return electronically transmitted on 31-Oct-2025 14:36:21 from IP address  
122.162.150.23 and verified by INDRA GUPTA having PAN  
AKAPG2666E on 31-Oct-2025 using paper ITR-Verification Form/Electronic Verification Code  
ENL1DDRGYI generated through Aadhaar OTP mode

System Generated

Barcode/QR Code



AACTA7903L07369119150311025965d4d9118dff6cb59f6fd6ca59e05c350f7d6df

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**



**A.K. NAIR & CO.**  
**CHARTERED ACCOUNTANTS**

C-144, SARVODAYA ENCLAVE,  
NEW DELHI-110017,  
Tel. (011) 41659783-85,41829162-63  
Email: [arvinair@yahoo.com](mailto:arvinair@yahoo.com)

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**AUDIT REPORT**

**FORM NO-10 B**

We have examined the Balance Sheet of ABHINAV SAMAJ, as at 31<sup>st</sup> March, 2025 and the Income & Expenditure Account for the year ended on that date which are in agreement with the books of accounts maintained by the said society.

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. In our opinion, proper books of accounts have been kept by the society so far, as appears from our examination of the books.

In our opinion and to the best of our information and according to the 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 society as at 31<sup>st</sup> March, 2025 and
- ii) In the case of the Income & Expenditure Account, of the excess of Income over Expenditure of its accounting year ended 31st March, 2025.

**The prescribed Particulars are annexed here to.**



Place: New Delhi  
Date: 28<sup>th</sup> October 2025  
UDIN:- 25084690BMIWMW2885

For A. K. Nair & Co.  
Chartered Accountants  
FRN :-011075N

  
A.K.Nair  
Partner  
M. No. :- 084690



## ABHINAV SAMAJ

R-10, R-Block, Uttam Nagar, West Delhi, Uttam Nagar S.O., Delhi-110059

### SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025

#### 1. Note - 1 Brief about the entity

The Abhinav Samaj is a charitable non- profit organisation founded in 2010. Abhinav Samaj is registered through Trust Deed and registered u/s 12A and 80G of the Income Tax Act -1961 and registered under FCRA Act. It has its registered office at R-10, R-Block, Uttam Nagar, West Delhi, Uttam Nagar S.O., Delhi-110059. The Abhinav Samaj aims to establish school, Colleges, Research Institutes and training centres for education, establish old age home for parents neglected, de-sheltered and rejected by their children's and to work for organic farming and environment protection etc.

#### Note - 2 Significant Accounting Policies

- a) *Basis of Accounting:* As the Trust is not carrying on any activity in nature of commercial, industrial or business, the application of accounting standards issued by the Institutes of Chartered Accounts of India are not mandatory. However, the Trust has been followed the accounting standards to the extent practical or relevant.
- b) The financial statements have been prepared under the historical cost convention and on accrual basis except stated otherwise. The accounting policies have been constantly applied by the Trust except stated otherwise.
- c) *Bank Interest:* Interest earned and accrued on savings bank account, Recurring Account and Fixed Deposit is accounted in the Receipt & Payment account as it is received during the period 01/04/2024 to 31/03/2025. This is also in agreement with the Interest certificate issued by the banks.
- d) The Objects of the Trust are:
  - Relief of Poor
  - Education
  - Advancement of any other objects of general public utility





- e) On 12th March 2025, the application for renewal of registration under foreign contribution has been denied by the Ministry of Home Affairs and due to this, the Abhinav Samaj cannot accept foreign contributions w.e.f 12th March 2025
- f) During the year, there are no modifications in the objects of the society.
- g) The trust is not engaged in any other public projects other than its own objectives.
- h) The trust is not involved in any other business activities, therefore there is no business income.
- i) The trust did not receive any anonymous donations.
- j) There are no expenses, which incurred outside India.
- k) The trust did not make any payment in excess of Rs.50,00,000 to any single party.
- l) The trust has maintained and kept The Books of Accounts (as mentioned before) and other documents as per Rule 17AA of the Income Tax Act 1961.
- m) The trust has maintained and kept The Books of Accounts (as mentioned before) and other documents as per Rule 17AA of the Income Tax Act 1961
- a) Cash book
- b) Ledger
- c) Journal
- d) Copies of bills, whether machine numbered or otherwise serially numbered, wherever such bills are issued by the assessee, and copies or counterfoils of machine numbered or otherwise serially numbered receipts issued by the assessee.
- e) Original bills wherever issued to the person and receipts in respect of payments made by the person
- f) Any other book that may be required to be maintained in order to give a true and fair view of the state of the affairs of the person and explain the transactions effected

For A.K.Nair & Co.  
Chartered Accountants  
FRN: - 011075N

A.K.Nair  
Partner  
M. No. 084690



For Abhinav Samaj

For ABHINAV SAMAJ  
  
Chairman  
(Trustee)

For ABHINAV SAMAJ  
  
Trustee  
(Trustee)

Place: New Delhi  
Date: 28/10/2025  
UDIN: 25084690BMIWMW2885



Name of Assessee : Abhinav Samaj  
Address : R-10, R-Block, Uttam Nagar, West Delhi,  
Uttam Nagar S.O., Delhi-110059  
Previous Year : 2024-2025  
Assessment Year : 2025-2026  
PAN : AACTA7903L  
Date of Incorporation : 07/04/2010

**Computation of Assessable Income-For Income Tax Return**

			Amount Rs.
<b>Income from Other Sources</b>			
Interest Income -Saving	102,653		
Others	15,000		
Donation Income	52,493,621	52,611,274	
Less :- 15% Deduction on income other then project income		2,638,922	49,972,352
Expenses as per income & expenditure account		49,895,196	
Add :- Last year expenses payable paid during the year		148,665	
Less :- Adjusted from Previous year accumulation		-	
Less :- Expenses not paid during the year		(71,510)	49,972,351
Capital Expenditure	-		
Revenue Expenditure	49,972,351		

**Refund Due**

For ABHINAV SAMAJ

*Satish*  
Chairman

For ABHINAV SAMAJ

*Deep*  
Trustee

**ABHINAV SAMAJ**

R-10, R-Block, Uttam Nagar, West Delhi, Uttam Nagar S.O., Delhi-110059

**Balance Sheet as at 31st March 2025**

Amount in Rs.

Particulars		Note	31 March 2025	31 March 2024
<b>I</b>	<b>Sources of Funds</b>			
<b>1</b>	<b>NPO Funds</b>	<b>3</b>		
(a)	Unrestricted Funds			
	Capital fund		3,538,548	822,471
<b>2</b>	<b>Current liabilities</b>			
(a)	Payables	<b>4</b>	-	56,000
(b)	Short-term borrowings	<b>5</b>	-	500,000
(c)	Other Current Liabilities	<b>7</b>	106,796	198,951
			<b>3,645,344</b>	<b>1,577,421</b>
<b>II</b>	<b>Application of Funds</b>			
<b>1</b>	<b>Non-current assets</b>			
(a)	Property, Plant and Equipment			
(i)	Property, Plant and Equipment	<b>6</b>	449,409	1,168,482
<b>2</b>	<b>Current assets</b>			
(a)	Cash and bank balances	<b>8</b>	3,191,284	408,939
(b)	Other current Assets	<b>9</b>	4,651	
	<b>Total</b>		<b>3,645,344</b>	<b>1,577,421</b>
	Brief about the Entity	<b>1</b>		
	Summary of significant accounting policies	<b>2</b>		
	The accompanying notes are an integral part of the financial statements			

As per our report of even date

For A.K.Nair & Co.

Chartered Accountants

FRN - 011075N

A.K.Nair

Partner

M.No. 084690



For Abhinav Samaj

For ABHINAV SAMAJ

Trustee

Chairman

For ABHINAV SAMAJ

Trustee

Place: New Delhi

Date: 28/10/2025

UDIN: 25084690BMIWMW2885



**ABHINAV SAMAJ**  
R-10, R-Block, Uttam Nagar, West Delhi, Uttam Nagar S.O., Delhi-110059  
Income and Expenditure for the year ended 31st March 2025

(Amount in Rs.)

Sr. No	Particulars	Note	31 March 2025			31 March 2024		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	Income							
(a)	Donations		52,493,621	-	52,493,621	8,566,383	-	8,566,383
II	Other Income	10	117,653	-	117,653	531	-	531
III	Total Income (I+II)		52,611,274	-	52,611,274	8,566,914	-	8,566,914
IV	Expenses:							
(a)	Staff Cost	11	2,459,696	-	2,459,696	470,001	-	470,001
(b)	Other Expenses	12	47,289,154	-	47,289,154	7,470,162	-	7,470,162
(c)	Depreciation & Amortization	6	146,346	-	146,346	213,977	-	213,977
	Total expenses		49,895,196	-	49,895,196	8,154,140	-	8,154,140
	Income over expenditure	(III-IV)	2,716,077	-	2,716,077	412,774	-	412,774
	Transfer to capital fund		2,716,077	-	2,716,077	412,774	-	412,774

The accompanying notes are an integral part of the financial statements

As per our report of even date

For A.K.Nair & Co.  
Chartered Accountants  
FRN: 011075N

A.K.Nair  
Partner  
M.No. 084690






For Abhinav Samaj

For ABHINAV SAMAJ  
Trustee  
Chairman

For ABHINAV SAMAJ  
Trustee

Place: New Delhi  
Date: 28/10/2025  
UDIN: 25084690BMIWMW2885

ABHINAV SAMAJ					
R-10, R-Block, Uttam Nagar, West Delhi, Uttam Nagar S.O., Delhi-110059					
Receipt and Payment Account As on 31st March 2025					
Receipts	As at 31-03-2025	As at 31-03-2024	Payments	As at 31-03-2025	As at 31-03-2024
To Opening balance:					
Cash in hand	1,486	99,278	Staff Cost (for details refer note no 13)	2,459,696	470,001
Bank Balance	407,454	201,985	Admin expenses (for details refer note no 14)	47,289,154	7,470,162
Other income (for details refer note no 12)	102,653	531	Last year liabilities paid	704,665	658,500
Donation received	52,493,621	8,566,383	Sundry Creditors	-	-
Security Deposit	-	350,000	Purchase of fixed assets	315,278	424,500
FCRA Advance	-		Advance payment	4,651	
Current liabilities is not paid	71,510	213,926	FCRA Advance	-	-
Sale of fixed assets	888,005		Closing Balance :		
			Cash in hand	1,486	1,486
			with Banks	3,189,799	407,454
	53,964,729	9,432,103		53,964,729	9,432,103
As per our report of even date					
For A.K.Nair & Co.					
Chartered Accountants					
FRN :- 011075N					
A.K.Nair					
[Partner]					
(M.No. 084690)					
Place : New Delhi					
Date :- 28-10-2025					
UDIN :- 25084690BIMIWMW2885					
For A.K.Nair & Co.			For Abhinav Samaj		
			 For ABHINAV SAMAJ Chairman Trustee		
			 For ABHINAV SAMAJ Trustee		



**ABHINAV SAMAJ**

R-10, R-Block, Uttam Nagar, West Delhi, Uttam Nagar S.O., Delhi-110059

Notes forming part of the Financial Statements for the year ended 31st March, 2025

Note - 3 NPOs Funds

FY 2024-2025

Sr. No.	Particulars	As at 1st April 2024	Funds transferred/recei ved during the year	Funds Utilised during the year	As at 31st March 2025
(A) 1	Unrestricted Funds Capital Fund	822,471	2,716,077	-	3,538,548
	Total (A)	822,471	2,716,077	-	3,538,548

FY 2023-2024

(Amount in Rs.)

Sr. No.	Particulars	As at 1st April 2023	Funds transferred/recei ved during the year	Funds Utilised/adjust ment during the year	As at 31st March 2024
(A) 1	Unrestricted Funds Capital Fund	443,222	412,774	33,525	822,471
	Total (A)	443,222	412,774	33,525	822,471



For ABHINAV SAMAJ

20/4/25  
Chairman

For ABHINAV SAMAJ

  
Treasurer



**ABHINAV SAMAJ**

R-10, R-Block, Uttam Nagar, West Delhi, Uttam Nagar S.O., Delhi-110059

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

Note			
<b>4</b>	<b>Trade payables</b>	<b>31/03/2025</b>	<b>31/03/2024</b>
(a)	Total outstanding dues of micro, small and medium enterprises	-	-
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises	-	56,000
	<b>Total Trade payables</b>	<b>-</b>	<b>56,000</b>
Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:			
	<b>Particulars</b>	<b>31/03/2025</b>	<b>31/03/2024</b>
	(a) Amount remaining unpaid to any supplier at the end of each accounting year:		
	Principal	-	-
	Interest	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
	(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
	(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.	-	-
	(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
	(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.	-	-
<b>5</b>	<b>Short term borrowings</b>		
		<b>31/03/2025</b>	<b>31/03/2024</b>
(a)	Short term borrowings G K Gupta	-	500,000
	<b>Total</b>	<b>-</b>	<b>500,000</b>



For ABHINAV SAMAJ

20/3/25  
Chairman

For ABHINAV SAMAJ

Trustee



**ABHINAV SAMAJ**

R-10, R-Block, Uttam Nagar, West Delhi, Uttam Nagar S.O., Delhi-110059

Notes forming part of the Financial Statements for the year ended 31st March, 2025

**Note 7 Other Current Liabilities****(Amount in Rs.)**

S.no	Particulars	31/03/2025	31/03/2024
A	<b>Other Current Liabilities</b>		
(a)	Duties & Taxes	1,510	9,405
(b)	Reimbursement Indra Gupta	-	139,260
(c)	Salary Payable	70,000	-
(d)	Audit Fees Payable	-	15,000
(e)	FCRA Advance	35,286	35,286
	<b>Total</b>	<b>106,796</b>	<b>198,951</b>

**Note 8 Cash and Bank Balances**

S.no	Particulars	31/03/2025	31/03/2024
A	<b>Cash and cash equivalents</b>		
(a)	<b>On bank accounts-FCRA</b>		
	State Bank of India A/c No. 39794586193	510,121	1,133
	State Bank of India A/c No. 39792885549	2,514,328	1,264
	(see note no 2(e) of the notes to account)		
	<b>Sub total -A</b>	<b>3,024,449</b>	<b>2,397</b>
(b)	<b>General Fund</b>		
	Bank of Baroda	16,652	16,201
	Kotak Mahindra Bank	148,698	388,855
	<b>Sub total -B</b>	<b>165,350</b>	<b>405,056</b>
(c)	<b>Cash on hand</b>		
	FCRA -Cash in hand	-	-
	General -Cash in hand	1,486	1,486
	<b>Sub total -C</b>	<b>1,486</b>	<b>1,486</b>
	<b>Grand Total (A+B+C)</b>	<b>3,191,284</b>	<b>408,939</b>

**Note 9 Other Current Assets**

S.no	Particulars	31/03/2025	31/03/2024
(a)	Reimbursement Indra Gupta	4,651	-
	<b>Total</b>	<b>4,651</b>	<b>-</b>



For ABHINAV SAMAJ

80473711  
Chairman

For ABHINAV SAMAJ

Dep  
Secretary



## ABHINAV SAMAJ

R-10, R-Block, Uttam Nagar, West Delhi, Uttam Nagar S.O., Delhi-110059

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

10	Other income	31/03/2025			31/03/2024		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
(a)	Interest income -Saving	102,653	-	102,653	452	-	452
(b)	Cash Back & Discount	-	-	-	78	-	78
(c)	Balance Written off	15,000	-	15,000	1	-	1
	<b>Total other income</b>	<b>117,653</b>	<b>-</b>	<b>117,653</b>	<b>531</b>	<b>-</b>	<b>531</b>

(Amount in Rs.)

11	Staff Cost	31/03/2025			31/03/2024		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
(a)	Salary	2,388,363	-	2,388,363	295,000	-	295,000
(b)	Staff Welfare	48,183	-	48,183	7,866	-	7,866
(c)	Honorarium	14,300	-	14,300	167,135	-	167,135
(d)	Staff Training Fees	8,850	-	8,850	-	-	-
	<b>Total staff Cost</b>	<b>2,459,696</b>	<b>-</b>	<b>2,459,696</b>	<b>470,001</b>	<b>-</b>	<b>470,001</b>

12	Other Expenses	31/03/2025			31/03/2024		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
(a)	Education Program	8,004,319	-	8,004,319	1,305,813	-	1,305,813
(b)	Bag/Blanket Distribution Program	75,100	-	75,100	92,040	-	92,040
(c)	Medical Care Program	-	-	-	139,319	-	139,319
(d)	Old Age Home Program	1,247,674	-	1,247,674	2,068,205	-	2,068,205
(e)	Food Distribution Program	35,900,795	-	35,900,795	2,883,162	-	2,883,162
(f)	Asthi Visharjan & Antim Sanskar Program	84,347	-	84,347	-	-	-
(g)	Sanitary Pad Distribution Program	-	-	-	35,520	-	35,520
(h)	Bank Charges	7,254	-	7,254	3,777	-	3,777
(i)	Accounting Charges	-	-	-	90,000	-	90,000
(j)	Advertisement	182,955	-	182,955	8,000	-	8,000
(k)	Audit Fees	-	-	-	15,000	-	15,000
(l)	Event Expenses	-	-	-	3,776	-	3,776
(m)	Insurance Expenses	-	-	-	1,752	-	1,752
(n)	Interest on Delayed TDS	-	-	-	405	-	405
(o)	Legal & Professional Expenses	-	-	-	42,500	-	42,500
(p)	Newspaper	-	-	-	5,000	-	5,000
(q)	Office Expenses	7,987	-	7,987	435,101	-	435,101
(r)	Rent	407,700	-	407,700	306,500	-	306,500
(s)	Repair & Maintenance Charges	99,813	-	99,813	1,395	-	1,395
(t)	Travelling & Conveyance Expense	115,482	-	115,482	27,552	-	27,552
(u)	Miscellaneous Expense	30,637	-	30,637	5,340	-	5,340
(v)	Short & Excess	459	-	459	5	-	5
(w)	Commission	68,242	-	68,242	-	-	-
(x)	Courier Expense	1,960	-	1,960	-	-	-
(y)	Electrical Expense	11,214	-	11,214	-	-	-
(z)	FCRA Renewal Fees	5,000	-	5,000	-	-	-
(aa)	Festival Expense	13,669	-	13,669	-	-	-
(ab)	Freight Expense	1,545	-	1,545	-	-	-
(ac)	Meeting Expense	14,000	-	14,000	-	-	-
(ad)	Printing & Stationery Expense	12,783	-	12,783	-	-	-
(ae)	Consultancy Fees	924,860	-	924,860	-	-	-
(af)	Website Maintenance	71,360	-	71,360	-	-	-
	<b>Total Other Expenses</b>	<b>47,289,154</b>	<b>-</b>	<b>47,289,154</b>	<b>7,470,162</b>	<b>-</b>	<b>7,470,162</b>



For ABHINAV SAMAJ

*Satyajit*  
Chairman

For ABHINAV SAMAJ

*Deep*  
Trustee



ABHINAV SAMAJ									
R-10, R-Block, Uttam Nagar, West Delhi, Uttam Nagar S.O., Delhi-110059									
Notes forming part of the Financial Statements for the year ended 31st March, 2025									
Note :-6									
Fixed Assets									
General Fund									
Particulars	WDV as on 01.04.24	Net BLOCK				Deletion	Total as on 31.03.25	Depreciation for the year	WDV as on 31.03.25
		Ist Half	IInd Half	Additions during the year	Sale				
Computer	82,746	36,929	14,170	51,099	-	-	133,845	40%	83,141
Furniture & Fixture	103,727	29,179	-	29,179	-	-	132,906	10%	119,615
Plant & Machinery	982,009	15,000	-	15,000	888,005	-	109,004	15%	92,653
Vehicle	-	220,000	-	220,000	-	-	220,000	30%	154,000
Total (A)	1,168,482	301,108	14,170	315,278	888,005	-	595,755	-	449,409
Previous Year	957,959	121,320	303,180	424,500	-	-	1,382,459	213,977	1,168,482



For ABHINAV SAMAJ  
S. K. Singh  
Chairman

For ABHINAV SAMAJ  
S. K. Singh  
Treasurer