

**FORM NO. 10B**  
(SEE RULE 17B)

**AUDIT REPORT UNDER SECTION 12A(B) OF THE INCOME-TAX ACT, 1961, IN THE CASE OF CHARITABLE OF RELIGIOUS TRUST OR INSTITUTIONS**

WE HAVE EXAMINED THE BALANCE SHEET OF **H.M.U.HASHMI COLLEGE OF LAW DHANOURA ROAD, DISTRICT, AMROHA** AS AT **31.03.2024 (A/Y 2024-2025)** AND THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE WHICH ARE IN AGREEMENT WITH THE BOOKS OF ACCOUNT MAINTAINED BY THE SAID TRUST OR INSTITUTION.

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. IN OUR OPINION, PROPER BOOKS OF ACCOUNT HAVE BEEN KEPT BY THE HEAD OFFICE AND THE BRANCHES OF THE ABOVE NAMED TRUST/INSTITUTION VISITED BY US SO FAR AS APPEARS FROM OUR EXAMINATION OF THE BOOKS, AND PROPER RETURNS ADEQUATE FOR THE PURPOSES OF AUDIT HAVE BEEN RECEIVED FROM BRANCHES NOT VISITED BY US, SUBJECT TO THE COMMENTS GIVEN BELOW:

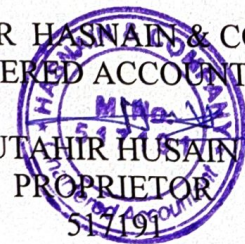
IN OUR OPINION AND TO THE BEST OF OUR INFORMATION AND ACCORDING TO INFORMATION GIVEN TO US, THE SAID ACCOUNTS GIVE A TRUE AND FAIR VIEW:

- I) IN THE CASE OF THE BALANCE SHEET, OF THE STATE OF AFFAIRS OF THE ABOVENAMED TRUST/INSTITUTION AS AT **31.03.2024** &
- II) IN THE CASE OF THE INCOME & EXPENDITURE ACCOUNT, OF THE EXCESS OF INCOME OVER EXPENDITURE OF ITS ACCOUNTING YEAR ENDING ON **31.03.2024**.

THE PRESCRIBED PARTICULARS ARE ANNEXED HERETO.

FOR HASNAIN & CO.  
CHARTERED ACCOUNTANT

MUTAHIR HUSAIN  
PROPRIETOR



PLACE:- AMROHA

DATE :-

**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 THAT YEAR : As per Income & Expenditure Account & Balance Sheet annexed.
2. WHETHER THE TRUST/INSTITUTION HAS EXERCISED THE OPTION UNDER CLAUSE (2) OF THE EXPLANATION TO SECTION 11(1)? IF SO, THE DETAILS OF THE AMOUNT OF INCOME DEEMED TO HAVE BEEN APPLIED TO CHARITABLE OR RELIGIOUS PURPOSES IN INDIA DURING THE PREVIOUS YEAR. : N.A.
3. AMOUNT OF INCOME ACCUMULATED OR SET APART FINALLY SET APART TO CHARITABLE OR RELIGIOUS PURPOSES, TO THE EXTENT IT DOES NOT EXCEED 25 PER CENT OF THE INCOME DERIVED FROM PROPERTY HELD UNDER TRUST WHOLLY IN PART ONLY FOR SUCH PURPOSES. : As per Income & Expenditure Account & Balance Sheet annexed.
4. AMOUNT OF INCOME ELIGIBLE FOR EXEMPTION UNDER SECTION 11(1) (C) GIVE DETAILS) : As per Income & Expenditure account.
5. AMOUNT OF INCOME, IN ADDITION TO THE AMOUNT REFERRED TO IN ITEM 3 ABOVE, ACCUMULATED OR SET APART FOR SPECIFIED PURPOSES UNDER SECTION 11(2) : NIL
6. WHETHER THE AMOUNT OF INCOME MENTIONED IN ITEM 5 ABOVE HAS BEEN INVESTED OR DEPOSITED IN THE MANNER LAID DOWN IN SECTION 11(2) (B)? IF SO, THE DETAILS THEREOF. : N.A.

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7. WHETHER ANY PART OF THE INCOME IN RESPECT OF WHICH AN OPTION WAS EXERCISED UNDER CLAUSE(2) OF THE EXPLANATION TO SECTION 11(1) IN ANY EARLIER YEAR IS DEEMED TO BE INCOME OF THE PREVIOUS YEAR UNDER SECTION 11(1B)? IF SO, THE DETAILS THEREOF. : N.A.

8. WHETHER, DURING THE PREVIOUS YEAR, ANY PART OF INCOME ACCUMULATED OR SET APART FOR SPECIFIED PURPOSES UNDER SECTION 11(2) IN ANY EARLIER YEAR- : N.A.

A) HAS BEEN APPLIED FOR PURPOSES OTHER THAN CHARITABLE OR RELIGIOUS PURPOSES OR HAS CEASED TO BE ACCUMULATED OR SET APART FOR APPLICATION THEREOF, OR : N.A.

B) HAS CEASED TO REMAIN INVESTED IN ANY SECURITY REFERRED TO IN SECTION 11(2) (B) (I) OR DEPOSITED IN ANY ACCOUNT REFERRED TO IN SECTION 11(2) (B) (II) OR SECTION 11(2) (B) (III), OR : N.A.

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. : N.A.

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**II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SEC.13(3)**

1. WHETHER ANY PART OF THE INCOME OR PROPERTY OF THE TRUST/ INSTITUTION WAS LENT, OR CONTINUES TO BE LENT, IN THE PREVIOUS YEAR TO ANY PERSON REFERRED TO IN SECTION 13(3) (HERE-IN-AFTER 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. : NIL

2. WHETHER ANY LAND, BUILDING OR OTHER PROPERTY OF THE TRUST/ 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. : NIL

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. : NIL

4. WHETHER THE SERVICES OF THE TRUST/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. : NIL

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5. WHETHER ANY SHARE, SECURITY OR OTHER PROPERTY WAS PURCHASED BY OR ON BEHALF OF THE TRUST/ INSTITUTION DURING THE PREVIOUS YEAR FROM ANY SUCH PERSON? IF SO, GIVE DETAILS THEREOF TOGETHER WITH THE CONSIDERATION PAID. : NIL

6. WHETHER ANY SHARE, SECURITY OR OTHER PROPERTY WAS SOLD BY OR ON BEHALF OF THE TRUST/ INSTITUTION DURING THE PREVIOUS YEAR TO ANY SUCH PERSON? IF SO, GIVE DETAILS THEREOF TOGETHER WITH THE CONSIDERATION RECEIVED. : NIL

7. WHETHER ANY INCOME OR PROPERTY OF THE TRUST/INSTITUTION WAS DIVERTED DURING THE PREVIOUS YEAR IN FAVOUR OF ANY SUCH PERSON? IF SO, GIVE DETAILS THEREOF TOGETHER WITH THE AMOUNT OF INCOME OR VALUE OF PROPERTY SO DIVERTED. : NIL

8. WHETHER THE INCOME OR PROPERTY OF THE TRUST/INSTITUTION WAS USED OR APPLIED DURING THE PREVIOUS YEAR FOR THE BENEFIT OF ANY SUCH PERSON IN ANY OTHER MANNER? IF SO, GIVE DETAILS. : NIL

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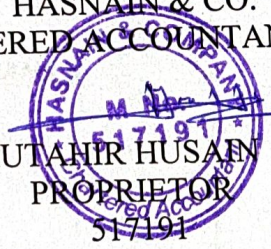


**III. INVESTMENT HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST**

SI. NAME & ADDRESS N. OF THE CONCERN	WHERE THE NOMINAL CONCERN IS VALUE OF A CO., THE MEMBER & INVEST CLASS OF MENT SHARE HELD	INCOME FROM THE INVEST MENT	WHETHER THE AMT. IN COL. 4 EXCEEDED 5 PERCENT OF THE CAP. OF THE CONCERN DURING  THE  PREV. YEAR SAY, YES/NO
1	2	3	4
----- NIL -----			

PLACE:- AMROHA  
DATE :-

FOR HASNAIN & CO.  
CHARTERED ACCOUNTANT



MUTAHIR HUSAIN  
PROPRIETOR  
517191

# HASNAIN & CO.

**CHARTERED ACCOUNTANT**

**MOHALLA QURESHLAMROHA-244221**

**M/S HAKEEM MEHTAB UDDIN HASHMI COLLEGE OF LAW**

**DHANOURA ROAD AMROHA U.P**

**BALANCE SHEET FOR THE YEAR ENDING ON 31 MARCH 2024**

<b>LIABILITIES</b>	<b>AMOUNT</b>	<b>ASSETS</b>	<b>AMOUNT</b>
<b><u>CAPITAL</u></b>		<b><u>FIXED ASSETSS 'I'</u></b>	
Opening Capital Fund	16440141.78	(As Per Schedule Attached)	15376563.06
Add : Excess of Income Over Expenditure	1938910.00		
<b>BALANCE</b>	<b>18379051.78</b>		
 		<b><u>INVESTMENT</u></b>	
<b><u>CURRENT LIABILITIES &amp; PROVISIONS</u></b>		F D R	1450000.00
Audit Fee Payable	4000.00	F D R Intt Accrucd 2023-24	86067.00
		F D R Intt Accrucd 2022-23	94516.00
		F D R Intt Accrucd 2021-22	79687.00
		F D R Intt Accrucd 2019-20	89084.00
		F D R Intt Accrucd 2018-19	87972.00
		F D R Intt Accrucd 2017-18	82794.00
		F D R Intt Accrucd 2016-17	84504.00
		F D R T.D.S 2019-20	13001.00
		F D R T.D.S 2018-19	21994.00
		F D R T.D.S 2017-18	20700.00
		F D R T.D.S 2016-17	21127.00
		<b><u>CURRENT ASSETS LOANS &amp; ADVANCES</u></b>	
		Bank A/c HDFC 80800	30568.74
		Bank A/c HDFC 07120	112854.03
		Bank A/c HDFC 07682	327000.37
		Bank A/c HDFC 86786	479.00
		Bank A/c PUGB 68951	67435.00
		Bank A/c PUGB 68986	64435.00
		Cash In Hand	272270.58
<b>TOTAL</b>	<b>18383051.78</b>	<b>TOTAL</b>	<b>18383051.78</b>

PLACE : AMROHA

DATE :

**REPORT**

As per our seprate Audit Report of even date attached  
For. HASNAIN & CO.

CHARTERED ACCOUNTANT

MUTAH HUSAIN  
(PROPRIETOR)  
M.N.517191



MOB - 09718068525

# **HASNAIN & CO.**

**CHARTERED ACCOUNTANT**

**MOHALLA QURESHLAMROHA-244221**

**M/S HAKEEM MEHTAB UDDIN HASHMI COLLEGE OF LAW**

**DHANOURA ROAD AMROHA U.P**

**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING ON 31 MARCH 2024**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Fees Income	14243156.24	Salaries	9436225.00
Fees Refund	3000.00	Examination Fees Exp	256810.00
B.C.I.	598979.76	Fees Refund (Cancel Admission 2023)	45000.00
Interest From Bank	80754.00	Advertisement Exp	5040.00
FDR Intt Receive	86067.00	Audit Fees	4000.00
Interest FDR Renewal	71262.00	Bank Commission	4326.31
F D R Receive	20000.00	Building Repair & Maintenance Exp	501380.00
		Communication Exp	450.00
<b><u>OPENING CASH &amp; BANK BALANCE</u></b>		Computer Maintenance Exp	13550.00
Bank A/c PNB 07076	0.00	Crocery Exp	2720.00
Bank A/c PNB 07085	0.00	Diesal & Petrol Exp	7560.00
Bank A/c HDFC 80800	205406.00	Electrial & Electronic Maintenance	63150.00
Bank A/c HDFC 07120	63161.15	Electronic Software Evis	790.00
Bank A/c HDFC 07682	30454.20	Garden & Plants Exp	8050.00
Bank A/c HDFC 86786	870.00	Guest Exp	10190.00
Bank A/c PUGB 68951	997.00	Health & Medicine Exp	600.00
Bank A/c PUGB 68986	997.00	I Card Exp	2460.00
Cash In Hand	419500.37	Independent Day Exp	1200.00
		Legal & Professional Exp	191380.00
		Misc Exps	1250.00
		Moot Court Exp	1700.00
		News Paper & Magazine Exp	5671.00
		Printing & Washing Exp	1520.00
		Postage & Communication Exp	41.00
		Practical Exps	525290.00
		Printing & Stationary Exp	207485.00
		Refreshment Exp	30705.00
		Repair & Maintenance Exp	13650.00
		Republic Day Exp	1350.00
		Sanwidhan Diwas Exp	1200.00
		Security Exp	3200.00
		Sports Assessories	2670.00
		Staff Welfare Exp	750.69
		Telephone & Mobile Exp	1863.00
		Travel Exp	36959.00
		University Misc Exps	108200.00





	Washing & Cleaning Exp	8529.00
	Water & Sanitary Exp	15480.00
	FDR Intt Accrued	86067.00
	Building Construction	3269100.00
	Furniture & Fixture	17100.00
	Liabrary	48400.00
	Electric Equipment	6500.00
	<b><u>CLOSING CASH &amp; BANK BALANCE</u></b>	
	Bank A/c HDFC 80800	30568.74
	Bank A/c HDFC 07120	112854.03
	Bank A/c HDFC 07682	327000.37
	Bank A/c HDFC 86786	479.00
	Bank A/c PUGB 68951	67435.00
	Bank A/c PUGB 68986	64435.00
	Cash In Hand	272270.58
<b>TOTAL</b>	<b>15824604.72</b>	<b>TOTAL 15824604.72</b>

PLACE : AMROHA  
DATE :

**REPORT**

As per our seprate Audit Report of even date attached  
For. HASHAIN & CO.  
CHARTERED ACCOUNTANT

MUTAFIR HUSAIN  
(PROPRIETOR)  
M.N. 517191



# **HASNAIN & CO.**

**CHARTERED ACCOUNTANT**

**MOHALLA QURESHLAMROHA-244221**

**M/S HAKEEM MEHTAB UDDIN HASHMI COLLEGE OF LAW**

**DHANOURA ROAD AMROHA U.P**

**INCOME & EXPEDITURE ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH 2024**

<b>EXPENDITUR</b>	<b>AMOUNT</b>	<b>INCOME</b>	<b>AMOUNT</b>
Salaries	9436225.00	Fees Income	14243156.24
Examination Fees Exp	256810.00	Fees Refund	3000.00
Fees Refund (Cancel Admission 2023)	45000.00	B.C.I.	598979.76
Advertisement Exp	5040.00	Interest From Bank	80754.00
Audit Fees	4000.00	FDR Intt Receive	86067.00
Bank Commission	4326.31		
Building Repair & Maintenance Exp	501380.00		
Communication Exp	450.00		
Computer Maintenance Exp	13550.00		
Crocery Exp	2720.00		
Diesal & Petrol Exp	7560.00		
Electrial & Electronic Maintenance	63150.00		
Electronic Software Evis	790.00		
Garden & Plants Exp	8050.00		
Guest Exp	10190.00		
Health & Medicine Exp	600.00		
I Card Exp	2460.00		
Independent Day Exp	1200.00		
Legal & Professional Exp	191380.00		
Misc Exps	1250.00		
Moot Court Exp	1700.00		
News Paper & Magazine Exp	5671.00		
Printing & Washing Exp	1520.00		
Postage & Communication Exp	41.00		
Practical Exps	525290.00		
Printing & Stationary Exp	207485.00		
Refreshment Exp	30705.00		
Repair & Maintenance Exp	13650.00		
Republic Day Exp	1350.00		
Sanwidhan Diwas Exp	1200.00		
Security Exp	3200.00		
Sports Assessories	2670.00		
Staff Welfare Exp	750.69		
Telephone & Mobile Exp	1863.00		
Travel Exp	36959.00		



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University Misc Exps	108200.00		
Washing & Cleaning Exp	8529.00		
Water & Sanitary Exp	15480.00		
Depreciation	1550652.00		
Excess Expenditure of Income Over	1938910.00		
<b>TOTAL</b>	<b>15011957.00</b>	<b>TOTAL</b>	<b>15011957.00</b>

PLACE : AMROHA  
DATE :

**REPORT**

As per our seprate Audit Report of even date attached  
For. HASNAIN & CO.  
CHARTERED ACCOUNTANT

MUTAHIR HUSAIN  
(PROPRIETOR)  
M.N.517191



# **HASNAIN & CO.**

**CHARTERED ACCOUNTANT**

**MOHALLA QURESHLAMROHA-244221**

**M/S HAKEEM MEHTAB UDDIN HASHMI COLLEGE OF LAW**

**DHANOURA ROAD AMROHA U.P**

**SCHEDULE 'I' OF FIXED ASSETS AS ON 31.03.2024**

Sr.No	Particular	% of Dep	Opening Balance	Add.During the Year	Total	Dep.During the year	Balance
					123700.00	0.00	123700.00
1	Land	0%	123700.00	0.00	123700.00	0.00	123700.00
2	Building Construction	10%	10858444.81	3269100.00	14127544.81	1085844.48	13041700.33
3	Furniture & Fixture	10%	890372.25	17100.00	907472.25	89037.23	818435.02
4	Sports Accessories	10%	51681.13	0.00	51681.13	5168.11	46513.02
5	Generatore	15%	13373.96	0.00	13373.96	2006.09	11367.87
6	Grass Cutter	15%	11843.39	0.00	11843.39	1776.51	10066.88
7	Liabrary	15%	737589.00	48400.00	785989.00	110638.35	675350.65
8	Mobile Set	15%	12463.12	0.00	12463.12	1869.47	10593.65
9	Motor Cycle	15%	5138.11	0.00	5138.11	770.72	4367.39
10	Soller Panel	15%	361250.00	0.00	361250.00	54187.50	307062.50
11	Inter Camera Service	15%	35000.00	0.00	35000.00	5250.00	29750.00
12	Electric Equipment	40%	227354.60	6500.00	233854.60	90941.84	142912.76
13	Computer A/c	40%	247968.69	0.00	247968.69	99187.48	148781.21
14	Printer	40%	9936.00	0.00	9936.00	3974.22	5961.78
	<b>TOTAL</b>		<b>13586115.06</b>	<b>3341100.00</b>	<b>16927215.06</b>	<b>1550652.00</b>	<b>15376563.06</b>

PLACE : AMROHA  
DATE :

**REPORT**

As per our seprate Audit Report of even date attached  
For. HASNAIN & CO.  
CHARTERED ACCOUNTANT

MUTAHIR HUSAIN  
(PROPRIETOR)  
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