

M/S. MODI BUILDERS-METHODIST COMPLEX
1-10-72/2/3, BETHUNE, HYDERABAD-500 016

ASSESSMENT YEAR 1992-93

Status : Partnership
 Accounting year : 31-3-1992
 A/c. Books maintained : Cash book, Ledger
 G I R No. : M-312/DC (Assts) Special Range 4.

COMPUTATION OF INCOME

Net profit as per profit & Loss A/c. Rs.5,79,973

Less: Rent receipts in last year not connected to this year (considered in revised returns)

A.Y. 1990-91 7,02,960
 A.Y. 1991-92 2,66,057

Rs.9,69,017

(-) Rs.3,89,044

Less: Maintenance charges received in last year but not connected to this year (considered in revised returns)

A.Y. 1990-91 4,405
 A.Y. 1991-92 29,272

(-) Rs. 33,677

(-) Rs.4,22,721

Add: Interest paid to S.B.M. in last year but not connected to this year (considered in revised returns)

A.Y. 1990-91 3,98,325
 A.Y. 1991-92 36,137

(+) Rs.4,34,462

(+) Rs. 11,741

Less: Difference in Trial Balance

(-) Rs. 3,042

Net Income:

Rs. 8,699

Apportionment:

1) M&M Associates 25% share

Rs. 2,175

2) Shiva Shakti Construction 75% share

Rs. 6,524

Rs. 8,699

M/s. MODI BUILDERS - METHODIST COMPLEX
1-10-12/2/3, BEGUNPET,
HYDERABAD - 500 016.

ASSESSMENT YEAR - 1992-93

BALANCE SHEET AS ON 31st March, 92

<u>LIABILITIES</u>	<u>SCHEDULE</u>	<u>Rs.</u>	<u>ASSETS</u>	<u>SCHEDULE</u>	<u>Rs.</u>
<u>Secured Loans</u>	A		<u>Partners Capital</u>	D	
Loan from State Bank of Hyd.		22,34,012.60	1) Shiva Shakti Con- structions (P) Ltd.		28,56,536.68
			2) NAM Associates		<u>6,69,066.81</u>
					35,25,603.49
<u>Current Liabilities</u>	B		<u>Work-in-Progress</u>	E	
Refundable Deposits from Lessees		<u>1,56,68,881.07</u>	Building Construction A/c.		1,12,44,850.07
<u>Sundry creditors</u>	C	7,24,077.71	<u>Current Assets</u>		
			Cash on hand		2,684.00
<u>Cash at Bank</u>					
Union Bank of India Q/D		1,79,111.03	<u>Cash at Bank</u>		
			United Bank of India		580.72
<u>Generator Reserve Fund</u>	J	60,500.00	<u>Sundry Debtors</u>	F	60,377.60
			<u>Loans & Advances</u>		
			Advances paid to Labour against works	G	26,01,877.08
			<u>Deposits</u>	H	
			A.P.S.E.B.		1,54,392.00
			Fixed Deposit		<u>10,00,000.00</u>
					11,54,392.00
			<u>Fixed Assets</u>	I	2,76,217.45
		<u>1,98,66,582.41</u>			<u>1,98,66,582.41</u>

PROFIT & LOSS A/c.
FOR THE YEAR ENDED 31st March, 1992

<table border="0" style="width: 100%;"> <tr> <td style="width: 30%;">To Lease Rent</td> <td style="width: 10%;">'K'</td> <td style="width: 20%; text-align: right;">12,00,000.00</td> <td style="width: 30%;"></td> </tr> <tr> <td>" Bank charges</td> <td></td> <td style="text-align: right;">1,086.15</td> <td></td> </tr> <tr> <td>" Salaries</td> <td>'L'</td> <td style="text-align: right;">35,365.00</td> <td></td> </tr> <tr> <td>" Building Maintenance charges</td> <td>'M'</td> <td style="text-align: right;">3,75,592.74</td> <td></td> </tr> <tr> <td>" Generator maintenance</td> <td>'N'</td> <td style="text-align: right;">13,954.00</td> <td></td> </tr> <tr> <td>" Auditor fee</td> <td>'O'</td> <td style="text-align: right;">7,600.00</td> <td></td> </tr> <tr> <td>" <u>Interest Paid</u></td> <td></td> <td></td> <td></td> </tr> <tr> <td>A.Y. 1992-93</td> <td></td> <td style="text-align: right;">4,32,273.40</td> <td></td> </tr> <tr> <td>A.Y. 1991-92</td> <td></td> <td style="text-align: right;">36,137.10</td> <td></td> </tr> <tr> <td>A.Y. 1990-91</td> <td></td> <td style="text-align: right;">3,98,325.00</td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">8,66,735.50</td> <td></td> </tr> <tr> <td>To Legal Fee</td> <td>'D'</td> <td style="text-align: right;">2,000.00</td> <td></td> </tr> <tr> <td>" Printing & Stationary</td> <td></td> <td style="text-align: right;">1,212.50</td> <td></td> </tr> <tr> <td>" Postage</td> <td></td> <td style="text-align: right;">91.00</td> <td></td> </tr> <tr> <td>" Dep. on fixed assets</td> <td>'R'</td> <td style="text-align: right;">92,072.48</td> <td></td> </tr> <tr> <td>" Office maintenance</td> <td>'B'</td> <td style="text-align: right;">5,448.10</td> <td></td> </tr> <tr> <td>" Telephone charges</td> <td>'T'</td> <td style="text-align: right;">4,712.00</td> <td></td> </tr> <tr> <td>To M/s. Shivashakti Construction (P) Ltd.</td> <td></td> <td style="text-align: right;">4,34,979.85</td> <td></td> </tr> <tr> <td>" M & M Associates</td> <td></td> <td style="text-align: right;">1,44,993.29</td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">31,85,842.61</td> <td></td> </tr> </table>	To Lease Rent	'K'	12,00,000.00		" Bank charges		1,086.15		" Salaries	'L'	35,365.00		" Building Maintenance charges	'M'	3,75,592.74		" Generator maintenance	'N'	13,954.00		" Auditor fee	'O'	7,600.00		" <u>Interest Paid</u>				A.Y. 1992-93		4,32,273.40		A.Y. 1991-92		36,137.10		A.Y. 1990-91		3,98,325.00				8,66,735.50		To Legal Fee	'D'	2,000.00		" Printing & Stationary		1,212.50		" Postage		91.00		" Dep. on fixed assets	'R'	92,072.48		" Office maintenance	'B'	5,448.10		" Telephone charges	'T'	4,712.00		To M/s. Shivashakti Construction (P) Ltd.		4,34,979.85		" M & M Associates		1,44,993.29				31,85,842.61		<table border="0" style="width: 100%;"> <tr> <td style="width: 30%;">By Electrical charges received</td> <td style="width: 10%;">'U'</td> <td style="width: 20%; text-align: right;">5,067.00</td> <td style="width: 30%;"></td> </tr> <tr> <td>" <u>Rent received</u></td> <td>'V'</td> <td></td> <td></td> </tr> <tr> <td>A.Y. 1992-93</td> <td></td> <td style="text-align: right;">17,70,761.37</td> <td></td> </tr> <tr> <td>A.Y. 1991-92</td> <td></td> <td style="text-align: right;">2,66,057.44</td> <td></td> </tr> <tr> <td>A.Y. 1990-91</td> <td></td> <td style="text-align: right;">7,02,960.24</td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">27,39,779.05</td> <td></td> </tr> <tr> <td>" <u>Maintenance Charges received</u></td> <td>'W'</td> <td></td> <td></td> </tr> <tr> <td>A.Y. 1992-93</td> <td></td> <td style="text-align: right;">2,89,796.09</td> <td></td> </tr> <tr> <td>A.Y. 1991-92</td> <td></td> <td style="text-align: right;">29,271.90</td> <td></td> </tr> <tr> <td>A.Y. 1990-91</td> <td></td> <td style="text-align: right;">4,405.38</td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">3,23,473.37</td> <td></td> </tr> <tr> <td>" Interest received</td> <td>'X'</td> <td style="text-align: right;">1,14,480.80</td> <td></td> </tr> <tr> <td>" Difference in T.B.</td> <td></td> <td style="text-align: right;">3,042.39</td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">31,85,842.61</td> <td></td> </tr> </table>	By Electrical charges received	'U'	5,067.00		" <u>Rent received</u>	'V'			A.Y. 1992-93		17,70,761.37		A.Y. 1991-92		2,66,057.44		A.Y. 1990-91		7,02,960.24				27,39,779.05		" <u>Maintenance Charges received</u>	'W'			A.Y. 1992-93		2,89,796.09		A.Y. 1991-92		29,271.90		A.Y. 1990-91		4,405.38				3,23,473.37		" Interest received	'X'	1,14,480.80		" Difference in T.B.		3,042.39				31,85,842.61	
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SCHEDULE TO BALANCE SHEET

SCHEDULE 'D' PARTNERS CAPITALS Rs. 35,25,603.49

SHIVA SHAKTI CONSTRUCTION (P) LTD.

To Balance	17,41,516.53	31st March By Profit	4,34,979.85
" Cheques issued during the year	15,50,000.00	" Balance	28,56,536.68
	<hr/>		<hr/>
	32,91,516.53		32,91,516.53
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M & M ASSOCIATES

To Balance	6,64,060.10	By Cheques received during the year	2,00,000.00
" Cheques issued during the year	3,50,000.00	31st March By Profit	1,44,993.29
	<hr/>	" Balance	6,69,066.81
	10,14,060.10		10,14,060.10
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SCHEDULE 'J' GENERATOR RESERVE FUND

Generator Reserve Fund Rs. 60,500.00

GENERATOR RESERVE FUND A/c.

To Balance	60,500.00	By Opening balance	15,000.00
		" Cheque No. 682456 Hansa footwear	22,500.00
		" Mohanlal	10,000.00
		" D.C.B.	13,000.00
	<hr/>		<hr/>
	60,500.00		60,500.00
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STATE BANK OF INDIA

	DEBIT	CREDIT
N/s. Shri... Construction	21,21,000.00	
(?) ...		
Reserve Bank of India	10,00,000.00	
N/s. ...	6,10,000.00	
Shri... Enterprises		4,00,000.00
Bank charges	1,000.00	
Electrical charges received		2,000.00
... Enterprises	51,012.00	
... received		12,10,000.00
Maintenance charges received		1,22,473.27
Salaries	20,000.00	
Security charges paid	35,000.00	
... deposits	10,00,000.00	
C.B.F.		60,000.00
... maintenance	11,000.00	
Auditor fees	7,500.00	
Interest on P.B.S.		20,000.00
Interest received		20,100.00
Interest paid to (S.B.I.)	6,00,000.00	
J.M.B.C.	25,000.00	
Labour charges	7,417.00	
Legal fee	1,000.00	
Lift maintenance	20,000.00	
Printing & Stationery	1,012.00	
Postage	50.00	
Building maintenance charges paid	1,70,100.00	
Electrical charges paid	1,11,000.00	
S.B.I. loan		22,34,013.00
Rent receipts (S.B.I.)		10,00,000.00
Representation on assets	52,072.00	
Fixed assets	2,70,017.00	
A.P.S.B. deposits	1,00,000.00	
Office maintenance	1,111.00	
General maintenance charges	6,100.00	
Building maintenance	19,000.00	
Telephone charges	4,712.00	
Union Bank of India		1,70,111.00
... in progress n/c.	1,10,00,000.00	
Outstanding amount payable		70,000.00
Advance	20,00,000.00	
United Bank of India	100.00	

Refundable deposits from leases		1,56,62,881.07
Petty cash on hand	2,601.00	1,56,61,741.07
Interest on C.D.	6,770.00	3,042.39
Difference in trial balance		10,000.00
	<hr/>	<hr/>
	2,20,52,425.02	2,20,52,425.02
	<hr/>	<hr/>

BANK RECONCILIATION STATEMENT

Debit balance in Bank Books		70,021.03
Add: Cheques issued but not presented to bank (1,00,000.00 + 3,000.00 + 4,000.00)		1,07,500.00
		<hr/>
		1,05,681.03
Less: Cheques deposited but not credit in to on A/c. (5,100 + 100 + 170)		6,570.00
		<hr/>
Credit balance as per cash book:		1,79,111.03
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M/S. SRI KALANATHAN-NETHERIYAR COMPANY

A.Y. 1991-92.

SCHEDULE TO BALANCE SHEET
SCHEDULE 'A' SECURED LOAN

STATE BANK OF HYDRABAD LOAN ACCOUNT

31-3-1992		1-4-1991	
To Adjustment to loan	10,00,000.00	By balance	24,34,147.10
To difference	100.00	31-3-1992	
		By Interest credited	9,59,965.50
31-3-1992			
To balance	22,34,012.00		
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	33,14,112.00		33,14,112.60
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1952

STATE OF NEW YORK - DEPARTMENT OF TAXATION

A. T. 1992-21.

**STATEMENT TO BALANCE SHEET
SCHEDULE "C" - DEBT LIABILITIES**

1. 1/8% State Debt Interference	6,00,000.00
2. Out standing amounts payable	74,257.00
	<hr/>
	7,24,257.00
	<hr/>

STATE DEBT INTERFERENCE

15-4-1991 To cheque issued	4,00,000.00	By opening balance	14,49,000.00
17-7-1991 To cheque issued	7,50,000.00	7-8-1992 By cheque	5,00,000.00
24-8-1992 To cheque issued	4,00,000.00	3-9-1992 By cheque	2,50,000.00
31-3-1993 To balance	6,00,000.00		
	<hr/>		<hr/>
	21,90,000.00		21,90,000.00
	<hr/>		<hr/>

OUT STANDING AMOUNTS PAYABLE

31-3-1993 To balance	74,257.00	1-4-1993 By opening balance	74,257.00
	<hr/>		<hr/>
	74,257.00		74,257.00
	<hr/>		<hr/>

STATE BANK OF INDIA
STATE BANK OF INDIA

STATE BANK OF INDIA

STATE BANK OF INDIA

To opening balance	1,11,35,151.53
• Construction work	11,000.00
• Machinery Sales	7,000.00
• Work on State Street	2,000.00
• New Bus	1,000.00
• Road Construction	1,000.00
• Material for painting	1,13,110.00
• Materials	10,000.00
• Cash assets	4,000.00
• Salary expenses	1,000.00
• R.D. Fund	1,000.00
• Cash assets	1,000.00

1,12,32,250.53

By Electrical equipment	22,400.00
Balance as on 11-11-1952	1,12,44,850.57

1,12,44,850.57

STATE BANK OF INDIA
STATE BANK OF INDIA

STATE BANK OF INDIA

STATE BANK OF INDIA

STATE BANK OF INDIA

To balance	1,54,392.00
	<u>1,54,392.00</u>

By balance as on 11-11-1952	1,54,392.00
	<u>1,54,392.00</u>

STATE BANK OF INDIA

To amount deposited in Union Bank of India	10,00,000.00
	<u>10,00,000.00</u>

By balance	10,00,000.00
	<u>10,00,000.00</u>

SCHEDULE 17: BANK BALANCE

Bankry debtors

Rs. 60,377.00

MAINTENANCE CHARGES A/c.

To opening balance	1,000.00	By Bank	5,22,470.00
* amount receivable	94,997.00	* Bank charges	445.15
* difference of rent	12.00	" BALANCE	34,812-85
* maintenance charges	7,245.00		
* transfer to S.B.H. rent A/c.	4,54,482.00		
	<hr/>		<hr/>
	5,57,736.00		5,57,736.00
	<hr/>		<hr/>

J.B.H. A/c.

To Adjustment maintenance charges	12,924.97	By opening balance	2,97,591.02
* Adjustment with rent	6,74,616.98	* receipts during the year	2,85,106.10
	<hr/>	* balance	25,544.75
	7,89,541.95		<hr/>
	<hr/>		7,89,541.95
	<hr/>		<hr/>

SCHEDULE 18: ADVANCES & DEBITORS

Advances paid to labour

Rs. 26,01,677.00

ADVANCES & DEBITORS A/c.

To advances paid to labour against works	26,01,677.00	By balance	26,01,677.00
	<hr/>		<hr/>
	26,01,677.00		26,01,677.00
	<hr/>		<hr/>

AMOUNTS BY DEPARTMENT
PLANT & EQUIPMENT

1. Plant & Machinery 25%	<u>2,99,844.20</u>
	<u>2,99,844.20</u>

1. PLANT & EQUIPMENT A/C

To opening balance	2,66,450.90	By Depreciation 25%	66,614.70
		" Balance	1,99,844.20
	<u>2,66,450.90</u>		<u>2,66,450.90</u>

1. CAR A/C

To opening balance	20,810.73	By Depreciation (25%)	1,002.68
		" Balance (as on 31-3-52)	18,006.05
	<u>20,810.73</u>		<u>20,810.73</u>

AMOUNTS BY DEPARTMENT

To opening	61,820.20	By Depreciation 25%	20,455.10
		" Balance (as on 31-3-52)	61,365.20
	<u>61,820.20</u>		<u>61,820.20</u>

SCHEDULE TO PROFIT & LOSS A/c.

SCHEDULE 'K' LEASE RENT

Lease Rent Rs.12,00,000.00

LEASE RENT A/c.

31-3-1992 To	amount paid to Methodist Church of India and lease rent	12,00,000.00	By transfer to P & L A/c.	12,00,000.00
12,00,000.00			12,00,000.00	
12,00,000.00			12,00,000.00	

SCHEDULE 'L' SALARIES

Salaries Rs.35,365.00

SALARY A/c.

To	Salaries paid to the following staff during the year		By transfer to P & L A/c.	35,365.00
1.	Praveen	9,600.00		
2.	Srinivas	10,450.00		
3.	N.Reddy	4,275.00		
4.	Chongmal	7,800.00		
5.	Mrs.Bharathi	2,340.00		
6.	Maqbool	900.00		
35,365.00			35,365.00	

SCHEDULE 'M' BUILDING MAINTAINANCE

Building Maintainance Rs.3,75,592.24

BUILDING MAINTAINANCE A/c.

To	Building maintainance charges	1,93,419.15	By transfer to P & L A/c.	3,75,592.74
"	Electricity charges paid	1,11,219.09		
"	Labour charges paid	2,417.50		
"	Lift maintainance	28,537.00		
"	Security charges	35,000.00		
3,75,592.74			3,75,592.74	

SCHEDULE 10: GENERAL EXPENDITURES

April 1952-53

SCHEDULE 10: GENERAL EXPENDITURES
General Expenditures Rs. 13,934.00
GENERAL EXPENDITURES A/c

To amount paid for generator for repairs and petrol charges	13,934.00	By transfer to P&L A/c.	13,934.00
	<u>13,934.00</u>		<u>13,934.00</u>

SCHEDULE 10: I.T. REPRESENTATION FEE
I.T. Representation Fee Rs. 7,000.00
I.T. REPRESENTATION FEE A/c

To I.T. Representation Fee paid to Ghandi & Ghandi	7,000.00	By transfer to P&L A/c.	7,000.00
	<u>7,000.00</u>		<u>7,000.00</u>

SCHEDULE 11: INTEREST A/c

Interest paid Rs. 8,66,735.50

SCHEDULE 11: INTEREST A/c

1. Interest paid S.B.N. and Union Bank of India A.Y. 1952-53	6,32,273.00
2. Interest paid S.B.N. shown loss in A.Y. 1951-52	36,137.10
3. Interest paid to S.B.N. shown loss in A.Y. 1952-51	1,98,325.00
	<u>8,66,735.50</u>

SCHEDULE 12: LEGAL FEE

Rs. 2,000.00

LEGAL FEE A/c

To amount paid to legal expenses	2,000.00	By transfer to P&L A/c.	2,000.00
	<u>2,000.00</u>		<u>2,000.00</u>

SCHEDULE 13: DEPRECIATION

Depreciation

Rs. 92,072.00

To Dep. on P&L	61,000.00	By transfer to P&L A/c.	92,072.00
To Dep. on Govt	1,000.00		
To Dep. on exhaust system	30,072.00		
	<u>92,072.00</u>		<u>92,072.00</u>

OFFICE MAINTENANCE
No. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100

To office maintenance charges	1,112.00	By checking to P.M. A/c.	1,112.00
• General charges	4,336.00		
	<u>5,448.00</u>		<u>5,448.00</u>

TELEPHONE CHARGES
No. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100

To Telephone charges phone No. 201478	4,712.00	By checking to P.M. A/c.	4,712.00
	<u>4,712.00</u>		<u>4,712.00</u>

*Rent deducted
for Jan, Feb, March
₹ 38,500 x 3*

SCHEDULE 'U' ELEC. CHARGES RECEIVED

Electrical charges Rs. 5,067.00

ELECTRICAL CHARGES A/c.

To transfer to P&L A/c.	5,067.00	By charges received during the year	5,067.00
	<u>5,067.00</u>		<u>5,067.00</u>

SCHEDULE 'V' RENT RECEIVED

Rent received Rs. 27,39,779.05

DETAILS OF RENT RECEIVED

<u>1. Rent received during the year</u>		
S.B.H.	9,94,482.00	
J.M.D.C.	3,82,606.30	
Others	3,93,673.07	
	<u>Rs. 17,70,761.37</u>	
<u>2. Rent received during A.Y. 1991-92 but not shown in return.</u>		
S.B.H.	47,702.00	
J.M.D.C.	2,18,355.44	
	<u>Rs. 2,66,057.44</u>	
<u>3. Rent received during A.Y. 1990-91 but not shown in return</u>		
S.B.H.	5,87,505.00	
J.M.D.C.	73,455.24	
Others expo.	5,000.00	
Others "	37,000.00	
	<u>Rs. 7,02,960.24</u>	
	<u>Rs. 27,39,779.05</u>	

SCHEDULE 'W' MAINTAINANCE RECEIVED

Maintainance charges received Rs. 3,23,473.37

DETAILS OF MAINTAINANCE CHARGES

1. Maintainance charges received during the year	2,89,796.09
2. Maintainance charges received from J.M.D.C. in A.Y. 1991-92	29,271.90
3. Maintainance charges received from J.M.D.C. in A.Y. 1990-91	4,405.38
	<u>3,23,473.37</u>

SCHEDULE 'X' INTEREST RECEIVED

Interest received Rs. 1,14,480.80

INTEREST RECEIVED A/c.

To transfer to P&L A/c.	1,14,480.80	By arihant	18,000.00
		" Samangal	72,000.00
		" Bank	130.80
		" Interest from S.D.R.	24,350.00
	<u>1,14,480.80</u>		<u>1,14,480.80</u>