

Vijay Sanghi & Company

Chartered Accountants

AUDIT REPORT, UNDER SECTION 12 A OF I.T. ACT, 1961 FROM NO.10 B, SEC. RULE 17 B.

To,

The General Body,
Tug-of-War Federation of India
NEW DELHI

We have examined the Balance Sheet of Tug-of-War Federation of India (Regd.) as at 31st March 2023 and the Income and Expenditure Account for the year ended on that date, which are in agreement with book of accounts maintained by the said federation at its head office at 301, 3rd floor, Delhi Chamber, Delhi Gate, New Delhi 110002.

We have obtained all the information & explanations which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion proper books of accounts have been kept by the above named federation so far as appears from our examination of the books.

In our opinion and to the best of our information and according to the informations 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 Federation as at 31st March, 2023, and
- (ii) In the case of Income & Expenditure account of the surplus for the year ended on 31st March, 2023.

The prescribe particulars are annexed hereto.

Dated : 21st September, 2023
Place : New Delhi

for VIJAY SANGHI & COMPANY
CHARTERED ACCOUNTANTS

(CA. VIJAY KUMAR SANGHI)
Partner



UDIN: 23086094 BGSN X G 7772

U-198 BANK OF BARODA BUILDING, VIKAS MARG, MAIN ROAD SHAKARPUR DELHI-110092
PHONE : 22429505, TELEFAX : 22437745 E-mail: sanghivijay@yahoo.com

Tug-of-War Federation of India,
301, Delhi Chamber Bldg., Delhi Gate, New Delhi-110002

ANNEXURE

STATEMENT OF PARTICULARS AS AT 31st March, 2023

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	Rs 44,11,969-80
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	Not exercised
3	Amount of income accumulated or set apart* /finally set apart for application 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.	Rs. 2,03,615-92
4	Amount of income eligible for exemption under section 11(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 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	No
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	No
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 (a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or (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 (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	No



Tug-of-War Federation of India,
AUDIT REPORT U/S 12A (b) As AT 31st March, 2023

**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 * trust/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 Amount lent |
| 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 | 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 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 | No |
| 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 | No |
| 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 | No |
| 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 | No |
| 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 | No |
- *Strike out whichever is not applicable.



Tug-of-War Federation of India,

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

S.NO.	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment	Income from the Investment Nt.	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
-----NIL-----					

Dated : 21st September, 2023
Place : New Delhi

for VIJAY SANGHI & COMPANY
CHARTERED ACCOUNTANTS


(CA. VIJAY KUMAR SANGHI)
Partner



BALANCE SHEET AS AT 31ST MARCH, 2023

<u>Liabilities</u>		<u>Amount</u>	<u>Assets</u>	<u>Amount</u>
Reserve Funds			Fixed Assets	
Capital Fund		45,151-00	(As per Sch-A)	47,152-00
Publication Fund for Books/Literature	2,79,980-00			
Less: Publiesh Rules Book during the years	47,468-00	2,32,512-00	Current Assets	
			Cash in hand	34,453-60
Sports Gear and Equipment Fund		36,006-00	Union Bank of India, Del. SB A/c.	1,05,751-52
Grant-in-Aid of EBSB Inter-Zone 2019-20		7,50,000-00	Canara Bank, Del. SB A/c.	39,597-72
Advance Player Registration fee			Haryana Tug of War Association	5,000-00
Telangana State Tug of War Association		63,000-00	Tug of War Association. AP	50-00
Current Liabilities		4,87,712-00	Tug of War Association Punjab	19,750-00
Mahalaxmi Enterprises	4,50,000-00		Maharashtra Tug of War Association	84,000-00
Sakir Medals	14,112-00		Govt. of India GIA-2014-15	4,00,000-00
<u>Vijay Sanghi & Co</u>	23,600-00		TDS Refundable	600-00
			Loan & Advance	
			Mr. Gaurav Dixit	4,130-00
			TA advance for TWIF Congress 2023	1,14,689-00
			Income & Expenditure A/c	
			Excess of Income Over	
			Expenditure for the year 2022-23	
			Opening Balance	9,62,823.08
			Less:	
			Surplus during the Year	2,03,615-92
				7,59,207-16
Total Rs.		16,14,381-00		16,14,381-00


(HARI SHANKER GUPTA)
President

(MADAN MOHAN)
Secretary Genl.


(NIRMAL KUMAR CHAKRAVARTY)
Treasurer

Dated : 21st September, 2023
Place : New Delhi

AS PER OUR REPORT OF EVEN DATE ATTACHED
for VIJAY SANGHI & COMPANY
CHARTERED ACCOUNTANTS

(CA. VIJAY KUMAR SANGHI)
Partner

UDIN: 23086094 BGSNXG7772

TUG-OF-WAR FEDERATION OF INDIA
301, Delhi Chamber Bldg., Delhi Gate, New Delhi

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED AS ON 31ST MARCH, 2023

<u>Expenditure</u>	<u>Amount</u>	<u>Income</u>	<u>Amount</u>
To Audit Fee	23,600-00	<u>FEE</u>	
To Bank Charges	648-80	By Memberships/Affiliations Fee	1,00,000-00
To Conveyance Exp.	23,950-00	By Players Regtn. & Tournaments Entry Fee	37,18,447-72
To Computer Repairs	29,936-00	By Donation	2,00,000-00
To Depreciation Exp.	16,166-00	By Coaching Camp Fee	5,25,001-00
To Miscellaneous Exp.	17,243-00	By Selection Trail fee	31,500-00
To Postage & Courier Exp	6,158-00		
To Printing & Stationery.	10,134-00		
To Professional Charges	27,500-00	<u>Other Income</u>	
To Telephone & Internet Data Exp.	7,922-00	By Interest on S.B. A/c	40,637-00
To Salary & Honorarium Exp.	1,44,000-00		
To Training & Development of Sports	6,50,065-00		
To Website Maintenance Exp.	13,987-00		
To Preparation of World Championship	88,991-00		
To Tour & Travels Exp.	71,927-00		
To 24th Sub Jr. & 35 th Jr. National, Palghar	21,42,202-00		
To 35 th Sr. Beach National at Vengurla	9,82,813-00		
To 35 th Sr. Outdoor National at Kurukshetra	1,03,658-00		
To 17 th Federation-Cup National at Panchkula	51,069-00		
Excess of Income over Expenditure	2,03,615-92		
Total	46,15,585-72	Total	46,15,585-72


(HARI-SHANKER GUPTA)
President


(MADAN MOHAN)
Secretary Genl.


(NIRMAL KUMAR CHAKRAVARTY)
Treasurer

Dated : 21st September, 2023
Place : New Delhi

AS PER OUR REPORT OF EVEN DATE ATTACHED
for VIJAY SANGHI & COMPANY
CHARTERED ACCOUNTANTS


(CA. VIJAY KUMAR SANGHI)
Partner



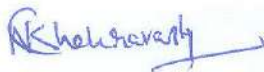
UDIN : 23086094 BGSN XG 7772

TUG-OF-WAR FEDERATION OF INDIASCHEDULE OF FIXED ASSETS AS AT 31ST MARCH 2023

S.No.	Particulars	Rate of Dep.	W.D.V. as on 1-4-2022	Add during the Yrs 2022-23	Total value of Assets	Dep. for the Years 2022-23	W.D.V. As at 31-3-2023
1.	Computer	40%	4,317-00	19,517-00	23,834-00	9,534-00	14,300-00
2.	Lap Top Computer	40%	4,197-00	--	4,197-00	1,679-00	2,518-00
3.	HP Scanner-2410	N/A	14-00	--	14-00	--	14-00
4.	Projector CP EX 250 Hitachi	N/A	366-00	--	366-00	--	366-00
5.	Furniture & Fixture	10%	5,649-00	--	5,649-00	565-00	5,084-00
6.	Weight Instrument	15%	473-00	--	473-00	71-00	402-00
7.	C.C. Machine	15%	7,522-00	--	7,522-00	1,128-00	6,394-00
8.	Rubber mat	15%	21,263-00	--	21,263-00	3,189-00	18,074-00
	Total		43,801.00	19,517-00	63,318-00	16,166-00	47,152-00


(HARI SHANKER GUPTA)
President


(MADAN MOHAN)
Secretary Genl.


(NIRMAL KUMAR CHAKRAVARTY)
Treasurer



Dated : 21st September, 2023
Place : New Delhi

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year 2023-24
[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)				
PAN	AAATT4750G			
Name	TUG OF WAR FEDERATION OF INDIA(REGD.)			
Address	301-302, DELHI CHAMBERS, Darya Ganj, CENTRAL DELHI , Darya Ganj , 09-Delhi , 110002			
Status	05-AOP/BOI	Form Number	ITR-7	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	524657951231123	
Taxable Income and Tax Details	Current Year business loss, if any	1	0	
	Total Income	2	0	
	Book Profit under MAT, where applicable	3	0	
	Adjusted Total Income under AMT, where applicable	4	0	
	Net tax payable	5	0	
	Interest and Fee Payable	6	0	
	Total tax, interest and Fee payable	7	0	
	Taxes Paid	8	0	
	(+) Tax Payable /(-) Refundable (7-8)	9	0	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0	
	Additional Tax payable u/s 115TD	11	0	
	Interest payable u/s 115TE	12	0	
	Additional Tax and interest payable	13	0	
	Tax and interest paid	14	0	
	(+) Tax Payable /(-) Refundable (13-14)	15	0	
This return has been digitally signed by <u>MADAN MOHAN</u> in the capacity of <u>Others</u> having PAN <u>AAJPM3929P</u> from IP address <u>122.162.151.145</u> on <u>23-Nov-2023 16:08:12</u> DSC SI.No & Issuer <u>5180211</u> & <u>94156012144739CN=Verasys CA</u> <u>2014,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN</u>				
System Generated Barcode/QR Code	 AAATT4750G075246579512311231758dcf758870ede5987837b742291952ffc8a76			
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>				