



THE GREATER COCHIN DEVELOPMENT AUTHORITY

**Statements of Accounts for the
Financial Year 2019-20**

**A A MENON AND ASSOCIATES**

Chartered Accountants

1st Floor, Ambady Panthiyil Towers, Warriam Road, Ernakulam, Ernakulam-682016 Kerala

Phone : 9847536588, E-Mail : aamclients@gmail.com

Form No 3CB**[See rule 6G(1)(b)]****Audit report under section 44AB of the Income-Tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G**

1. We have examined the balance sheet as on 31/03/2020, and the Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020, attached herewith of THE GREATER COCHIN DEVELOPMENT AUTHORITY, ., GCDA BUILDINGS, SAHODARAN AYYAPPAN ROAD, KADAVANTHARA, ERNAKULAM, KERALA-682020. PAN - AAAJT1797M.
2. We certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at ., GCDA BUILDINGS, SAHODARAN AYYAPPAN ROAD, KADAVANTHARA, ERNAKULAM, KERALA-682020 and 0 branches.
3. (a) We report the following observations/comments/discrepancies/inconsistencies, if any:
Financial statements are the responsibility of the assessee. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with 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 mis-statements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the assessee, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

Further to the continuous spreading of COVID - 19 across India, the Indian Government announced a strict 21 day lockdown on March 24, 2020, which was further extended till June 30, 2020 across the India to contain the spread of the virus and some of the restrictions are still persisting. This has resulted in restriction on physical visit to the client locations and the need for carrying out alternative audit procedures as per the Standards on Auditing prescribed by the Institute of Chartered Accountants of India (ICAI).

As a result of the above, the audit has been carried out based on the advisory on "Specific Considerations while conducting Distance Audit/ Remote Audit/ Online Audit under current Covid-19 situation" issued by the Auditing and Assurance Standards Board of ICAI wherever necessary.

We bring to the attention of the users that the audit of the financial statements has been performed in the aforesaid conditions.

- (b) Subject to above -
 - (A) 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.
 - (B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.
 - (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any give a true and fair view : -
 - (i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2020 and
 - (ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.

4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any

SN	Qualification Type	Observation/Qualification
1	Records produced for verification of payments through account payee cheque were not sufficient	It is not possible to verify whether the payments in excess of Rs.10,000/- been made otherwise than by account payee cheque or bank draft as necessary evidence is not in the possession of the assessee. However the assessee certifies that the cheque exceeding Rs.10,000/-are issued by account payee cheque or bank draft.
2	Others	The figure and information in the reports have been complied by the management and have been verified by us on the basis such test checks which are considered appropriate. Further wherever the information is stated to be NIL or NA, these have been concluded on the basis of management representation.

For A A MENON AND ASSOCIATES
Chartered Accountants



[Handwritten Signature]

Ca Jolly M P
(Partner)

M. No. : 221405

FRN : 0005405S

**1st Floor, Ambady Panthiyil Towers, Warriam
Road, Ernakulam, Ernakulam-682016 Kerala**

Date : 30/03/2021
Place : Ernakulam

FORM NO. 3CD

[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART-A

- 1 Name of the assessee : THE GREATER COCHIN DEVELOPMENT AUTHORITY
- 2 Address : ., GCDA BUILDINGS, SAHODARAN AYYAPPAN ROAD, KADAVANTHARA, ERNAKULAM, KERALA-682020
- 3 Permanent Account Number : AAAJT1797M
- 4 Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same : Yes

SN	Type	Registration Number
1	Goods and Services Tax (KERALA)	32AAAJT1797M1ZM

- 5 Status : AOP/BOI
- 6 Previous year from : 01/04/2019 to 31/03/2020
- 7 Assessment year : 2020-21
- 8 Indicate the relevant clause of section 44AB under which the audit has been conducted

SN	Type
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

- 8a Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB : NA
Section under which option exercised :

PART-B

- 9 a If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios

Name	Profit Sharing Ratio (%)
FORMED BY GOVERNMENT OF KERALA	0.00
CHAIRMAN	0.00
SECRETARY	0.00
ALL MLAS OF THE ERNAKULAM DISTRICT	0.00
SECRETARY, COCHIN MUNICIPAL CORPORATION	0.00
DISTRICT TOWN PLANNER	0.00
EXECUTIVE ENGINEER ROADS AND BRIDGES, PUBLIC WORKS DEPARTMENT	0.00

- b If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such Change. : No

Date of change	Name of partner/member	Type of change	Old profit sharing ratio	New profit sharing ratio	Remarks
NA	NA	NA	NA	NA	NA

- 10 a Nature of business or profession.

Sector	Sub sector	Code
OTHER SERVICES	Other services n.e.c.(21008)	21008

- b If there is any change in the nature of business or profession, the : **No**
particulars of such change.

Business	Sector	Sub sector	Code
Nil	Nil	Nil	Nil

- 11 a Whether books of accounts are prescribed under section 44AA, if yes, list : **Yes**
of books so prescribed.

CASH BOOK, JOURNAL AND LEDGER

- b List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Books maintained	Address line 1	Address line 2	City/Town/District	State	Pincode
CASH BOOK, JOURNAL AND LEDGER	GCDA BUILDINGS	SAHODARAN AYYAPPAN ROAD	ERNAKULAM	KERALA	682020

- c List of books of account and nature of relevant documents examined.

CASH BOOK, JOURNAL AND LEDGER

- 12 Whether the profit and loss account includes any profits and gains assessable : **No**
on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)

Section	Amount
Nil	Nil

- 13 a Method of accounting employed in the previous year. : **Mercantile system**

- b Whether there has been any change in the method of accounting : **No**
employed vis-à-vis the method employed in the immediately preceding previous year.

- c If answer to (b) above is In the affirmative, give details of such change ,and the effect thereof on the profit or loss.

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

- d Whether any adjustment is required to be made to the profits or loss for : **No**
complying with the provisions of income computation and disclosure standards notified under section 145(2).

- e If answer to (d) above is in the affirmative, give details of such adjustments:

ICDS	Increase in profit	Decrease in profit	Net Effect
Nil	Nil	Nil	Nil
Total			

f Disclosure as per ICDS:

ICDS	Disclosure
ICDS I-Accounting Policies	Expenses and Income are accounted on accrual basis as per generally accepted accounting principles followed in the country. assets are accounted on historical cost basis and ascertainable liabilities are accounted
ICDS II-Valuation of Inventories	No inventories are ascertained and hence question of valuation does not arise
ICDS III-Construction Contracts	The assessee has used the proportion of that contract costs incurred for work performed which bears to estimated total contract costs and completion of a physical proportion of the contract work done to determine the stage of completion of contracts in progress as determined by the engineering division of the assessee.
ICDS IV-Revenue Recognition	The total amount of revenue from services are recognised on completion of services and billed as per the GST rules. GST, CESS, etc collected and payable to the Government is accounted separately and is not included in the turnover.
ICDS V-Tangible Fixed Assets	As expenditure that increases the future benefits from the existing asset beyond its previously assessed standard of performance is added as actual cost. All assets are accounted under the historical cost system and depreciation is charged on all assets except land as per the prescribed rate in the Income Tax Act, 1961, on the written down value and additions proportionately as mentioned in the said act.
ICDS VII-Governments Grants	The assessee has shown as income the Government grant received for the repairs of the Jawaharlal Nehru International Stadium. The government grants received for the development of markets and roads are still pending utilisation and is shown in the balance sheet.
ICDS IX Borrowing Costs	No borrowing cost incurred during the year
ICDS X-Provisions, Contingent Liabilities and Contingent Assets	No contingent assets are accounted as per prudence principle. No provisions are entered in the profit and loss account. No contingent liabilities of the previous year are neither provided for nor settled during the year

14 a Method of valuation of closing stock employed in the previous year. : NA

b In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish. : No

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

15 Give the following particulars of the capital asset converted into stock-in-trade: : NA

16 Amounts not credited to the profit and loss account, being: -

a The items falling within the scope of section 28. : NA

b The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned. : NA

- c Escalation claims accepted during the previous year. : **NA**
- d Any other item of income. : **NA**
- e Capital receipt, if any. : **NA**
- 17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish: : **NA**
- 18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following Form :- : **AS PER ANNEXURE 'I'**
- 19 Amount admissible under sections 32AC / 33AB / 33ABA / 35 / 35ABB / 35AC / 35CCA / 35CCB / 35D / 35DD / 35DDA / 35E : **NA**
- 20 a Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [section 36(1)(ii)] : **NA**
- b Details of contributions received from employees for various funds as referred to in section 36(1)(va): : **AS PER ANNEXURE 'II'**
- 21 a Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.
- Capital expenditure : **NA**
- Personal expenditure : **NA**
- Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party : **NA**
- Expenditure incurred at clubs being entrance fees and subscriptions : **NA**
- Expenditure incurred at clubs being cost for club services and facilities used : **NA**
- Expenditure by way of penalty or fine for violation of any law for the time being force : **NA**
- Expenditure by way of any other penalty or fine not covered above : **NA**
- Expenditure incurred for any purpose which is an offence or which is prohibited by law : **NA**
- b Amounts inadmissible under section 40(a):-
- i. as payment to non-resident referred to in sub-clause (i)
- (A) Details of payment on which tax is not deducted: : **NA**
- (B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1) : **NA**
- ii. as payment referred to in sub-clause (ia)
- (A) Details of payment on which tax is not deducted: : **NA**

(B) Details of payment on which tax has been deducted but has not been : **NA**
paid on or before the due date specified in sub- section (1) of section 139

iii. as payment referred to in sub-clause (ib)

(A) Details of payment on which levy is not deducted: : **NA**

(B) Details of payment on which levy has been deducted but has not been : **NA**
paid on or before the due date specified in sub- section (1) of section 139

iv. Fringe benefit tax under sub-clause (ic) : **0**

v. Wealth tax under sub-clause (iia) : **0**

vi. Royalty, license fee, service fee etc. under sub-clause (iib) : **0**

vii. Salary payable outside india/to a non resident without TDS etc. Under : **NA**
sub-clause (iii)

viii. Payment to PF/other fund etc. under sub-clause (iv) : **0**

ix. Tax paid by employer for perquisites under sub-clause (v) : **0**

c Amounts debited to profit and loss account being, interest, salary, bonus, : **NA**
commission or remuneration inadmissible under section 40(b)/40(ba) and
computation thereof

d Disallowance/deemed income under section 40A(3):

(A) On the basis of the examination of books of account and other relevant : **Yes**
documents/evidence, whether the expenditure covered under section
40A(3) read with rule 6DD were made by account payee cheque drawn on
a bank or account payee bank draft. If not, please furnish the details

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee
Nil	Nil	Nil	Nil	Nil

(B) On the basis of the examination of books of account and other relevant : **Yes**
documents/evidence, whether the payment referred to in section 40A(3A)
read with rule 6DD were made by account payee cheque drawn on a bank
or account payee bank draft If not, please furnish the details of amount
deemed to be the profits and gains of business or profession under
section 40A(3A)

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee
Nil	Nil	Nil	Nil	Nil

e provision for payment of gratuity not allowable under section 40A(7) : **0**

f any sum paid by the assessee as an employer not allowable under section : **7591935**
40A(9)

g Particulars of any liability of a contingent nature : **NA**

h Amount of deduction inadmissible in terms of section 14A in respect of the : **NA**
expenditure incurred in relation to income which does not form part of the
total income

i amount inadmissible under the proviso to section 36(1)(iii) : 0

22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. : 0

23 Particulars of any payment made to persons specified under section 40A(2)(b). : NA

24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA. : NA

25 Any amounts of profits chargeable to tax under section 41 and computation thereof : NA

26 (i) In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

A Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was:-

(a) Paid during the previous year : NA

(b) Not paid during the previous year; : NA

B Was incurred in the previous year and was:-

(a) paid on or before the due date for furnishing the return of income of the previous year 139(1);

Section	Nature of Liability	Amount
Sec 43B(a) -tax , duty,cess,fee etc	CGST PAYABLE	947409
Sec 43B(a) -tax , duty,cess,fee etc	SGST PAYABLE	947409
Sec 43B(a) -tax , duty,cess,fee etc	REVERSE CHARGE ON GST	13250

(b) Not paid on or before the aforesaid date. : NA

state whether sales tax,goods & services Tax, customs duty, excise duty : Yes
or any other indirect tax,levy,cess,impost etc.is passed through the profit
and loss account

TAX PAID AT THE TIME OF ASSESSMENT AND UNCLAIMED INPUT PASSED THROUGH PROFIT AND
LOSS ACCOUNT

27 a Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed : No
of or utilised during the previous year and its treatment in profit and loss
account and treatment of outstanding Central Value Added Tax
Credits/Input Tax Credit(ITC) in accounts.

CENVAT / ITC	Amount	Treatment in Profit & Loss / Accounts
Opening Balance		
Credit Availed		
Credit Utilized		
Closing / outstanding Balance		

b Particulars of income or expenditure of prior period credited or debited to : NA
the profit and loss account:-

28 Whether during the previous year the assessee has received any property, : NA
being share of a company not being a company in which the public are
substantially interested, without consideration or for inadequate consideration
as referred to in section 56(2)(viia), if yes, please furnish the details of the
same.

29 Whether during the previous year the assessee received any consideration for : NA
issue of shares which exceeds the fair market value of the shares as referred
to in section 56(2)(viib), if yes, please furnish the details of the same.

- A Whether any amount is to be included as income chargeable under the : **No**
head 'income from other sources' as referred to in clause (ix) of sub-section (2)
of section 56, If yes, please furnish the following details:

Nature of income	Amount
Nil	Nil

- B Whether any amount is to be included as income chargeable under the : **No**
head 'income from other sources' as referred to in clause (x) of sub-section (2)
of section 56, If yes, please furnish the following details:

Nature of income	Amount
Nil	Nil

- 30 Details of any amount borrowed on hundi or any amount due thereon (including : **No**
interest on the amount borrowed) repaid, otherwise than through an account
payee cheque, (Section 69D)

Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Address line 1	Address line 2	City/Town/District	State	Pincode	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

- A Whether primary adjustment to transfer price, as referred to in sub-section : **No**
(1) of section 92CE, has been made during the previous year, If yes,
please furnish the following details

Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE	If yes, whether the excess money has been repatriated within the prescribed time	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
Nil	Nil	Nil	Nil	Nil	Nil

- B Whether the assessee has incurred expenditure during the previous year : **No**
by way of interest or of similar nature exceeding one crore rupees as
referred to in sub-section (1) of section 94B, If yes, please furnish the
following details

Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Details of interest expenditure brought forward as per sub-section (4) of section 94B		Details of interest expenditure carried forward as per sub-section (4) of section 94B	
			Assessment Year	Amount	Assessment Year	Amount
Nil	Nil	Nil	Nil	Nil	Nil	Nil

- C Whether the assessee has entered into an impermissible avoidance : **NA**
arrangement, as referred to in section 96, during the previous year.
(This Clause is applicable from 1st April, 2021)

Nature of the impermissible avoidance arrangement	Specify Others	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:
NA	NA	NA

- 31 a Particulars of each loan or deposit in an amount exceeding the limit : **NA**
specified in section 269SS taken or accepted during the previous year :-
- b Particulars of each specified sum in an amount exceeding the limit : **NA**
specified in section 269SS taken or accepted during the previous year:-
- (a) Particulars of each receipt in an amount exceeding the limit specified in : **NA**
section 269ST, in aggregate from a person in a day or in respect of a
single transaction or in respect of transactions relating to one event or
occasion from a person, during the previous year, where such receipt is
otherwise than by a cheque or bank draft or use of electronic clearing
system through a bank account
- (b) Particulars of each receipt in an amount exceeding the limit specified in : **NA**
section 269ST, in aggregate from a person in a day or in respect of a
single transaction or in respect of transactions relating to one event or
occasion from a person, received by a cheque or bank draft, not being an
account payee cheque or an account payee bank draft, during the
previous year :-
- (c) Particulars of each payment made in an amount exceeding the limit : **NA**
specified in section 269ST, in aggregate to a person in a day or in respect
of a single transaction or in respect of transactions relating to one event or
occasion to a person, otherwise than by a cheque or bank draft or use of
electronic clearing system through a bank account during the previous
year
- (d) Particulars of each payment in an amount exceeding the limit specified : **NA**
in section 269ST, in aggregate to a person in a day or in respect of a
single transaction or in respect of transactions relating to one event or
occasion to a person, made by a cheque or bank draft, not being an
account payee cheque or an account payee bank draft, during the
previous year
- c Particulars of each repayment of loan or deposit or any specified advance : **NA**
in an amount exceeding the limit specified in section 269T made during
the previous year:—
- d Particulars of repayment of loan or deposit or any specified advance in an : **NA**
amount exceeding the limit specified in section 269T received otherwise
than by a cheque or bank draft or use of electronic clearing system
through a bank account during the previous year:—
- e Particulars of repayment of loan or deposit or any specified advance in an : **NA**
amount exceeding the limit specified in section 269T received by a cheque
or bank draft which is not an account payee cheque or account payee
bank draft during the previous year:—
- 32 a Details of brought forward loss or depreciation allowance, in the following : **NA**
manner, to extent available:-
- b Whether a change in shareholding of the company has taken place in the : **NA**
previous year due to which the losses incurred prior to the previous year
cannot be allowed to be carried forward in terms of section 79.

- c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same. : **No**
- d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year. : **No**
- e In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. : **NA**

33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). : **No**

Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
Nil	Nil

34 a Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish: : **Yes**

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	2	3	4	5	6	7	8	9	10
CHNG00156C	192	Salary	77053259	3106218	3106218	666240	0	0	666240
CHNG00156C	194C	Payments to contractors	29327550	29327550	586551	586551	0	0	586551
CHNG00156C	194J	Fees for professional or technical services	1439750	1439750	143975	143975	0	0	143975
CHNG00156C	206C	Profits and gains from the business of trading in alcoholic liquor, forest produce, scrap, etc	19078558	18550946	375907	375907	0	0	375907

- b Whether the assessee is required to furnish the statement of tax deducted : **Yes**
or tax collected, If yes ,please furnish the details:

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transact ions which are not reported
CHNG00156C	Form 27EQ	31/07/2019	15/07/2019	Yes	
CHNG00156C	Form 27EQ	31/10/2019	11/10/2019	Yes	
CHNG00156C	Form 27EQ	31/01/2020	10/01/2020	Yes	
CHNG00156C	Form 27EQ	31/07/2020	22/06/2020	Yes	
CHNG00156C	Form 26Q	31/07/2019	13/07/2019	Yes	
CHNG00156C	Form 26Q	31/10/2019	20/10/2019	Yes	
CHNG00156C	Form 26Q	31/01/2020	22/01/2020	Yes	
CHNG00156C	Form 26Q	31/07/2020	22/06/2020	Yes	
CHNG00156C	Form 24Q	31/07/2020	09/11/2020	Yes	
CHNG00156C	Form 24Q	31/10/2020	20/10/2019	Yes	
CHNG00156C	Form 24Q	31/01/2020	22/01/2020	Yes	

- c Whether the assessee is liable to pay interest under section 201(1A) or : **NA**
section 206C(7). If yes, please furnish:

- 35 a In the case of a trading concern, give quantitative details of principal items : **NA**
of goods traded

- b In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products any by-products

(A) Raw materials : **NA**

(B) Finished products : **NA**

(B) By products : **NA**

- 36 In the case of Domestic Company, details of tax on distributed profits under : **NA**
section 115-O in the following forms:-

- A Whether the assessee has received any amount in the nature of dividend : **No**
as referred to in sub-clause (e) of clause (22) of section 2, If yes, please furnish the following details:-

Amount received	Date of receipt
Nil	Nil

- 37 Whether any cost audit was carried out. ?" : **NA**

- 38 Whether any audit was conducted under the Central Excise Act, 1944. ? : **NA**

- 39 Whether any audit was conducted under section 72A of the Finance Act,1994 : **NA**
in relation to valuation of taxable services, finance act 1994 in relation to valuation of taxable service as may be reported/identified by the auditor. ?

- 40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Particulars	Previous year			Preceding previous year		
Total turnover of the assessee	164298849			172358229		
Gross profit/turnover	0	0	0.00	0	0	0.00
Net profit/turnover	0	0	0.00	0	0	0.00
Stock-in-trade/turnover	0	0	0.00	0	0	0.00
material consumed/Finished goods produced	0	0	0.00	0		0.00

41 Please furnish the details of demand raised or refund issued during the : **NA**
previous year under any tax laws other than Income tax Act, 1961 and Wealth
tax Act, 1957 alongwith details of relevant proceedings.

42 Whether the assessee is required to furnish statement in Form No.61 or Form : **No**
No. 61A or Form No. 61B, If yes, please furnish

Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/transacti ons which are not reported
Nil	Nil	Nil	Nil	Nil	Nil

43 Whether the assessee or its parent entity or alternate reporting entity is liable to : **No**
furnish the report as referred to in sub-section (2) of section 286:
if yes, please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report
Nil	Nil	Nil	Nil

If Not due , please enter expected date of furnishing the report

44 Break-up of total expenditure of entities registered or not registered under the GST.
(This Clause is applicable from 1st April,2021)

Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
	Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
NA	NA	NA	NA	NA	NA

For THE GREATER COCHIN DEVELOPMENT
AUTHORITY

For A A MENON AND ASSOCIATES
Chartered Accountants

Kayalvakkath Abdul Malik
(Secretary)

Date : 30/03/2021
Place : Ernakulam



CA Jolly M P
Partner

M. No. : 221405
FRN : 0005405S
1st Floor, Ambady Panthiyil Towers, Warriam Road,
Ernakulam, Ernakulam-682016 Kerala

Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-

assets, as the case may be, in the following form:

SN	Description of the block of assets	Rate of depreciation	Opening WDV	Adjustment made to the written down value under section 115BA A (for assessment year 2020-21 only)	Adjusted written down value	Additions				Deductions	Depreciation allowable	Written down value at the end of the year	
						Purchase value	Adjustments on account of						Total value of purchase
							CENVAT	Change in rate of exchange	Subsidy/Grant				
1	(18r) Furnitures & Fittings @ 10%-Sec 32(1)(ii)	10%	50559800		50559800	1984723	0	0	0	1984723		5181532	47362991
2	(18l) Building @ 10%-Sec 32(1)(ii)	10%	760670521		760670521	7441029	0	0	0	7441029		76811155	691300395
3	(18k) Building @ 5%-Sec 32(1)(ii)	5%	72598137		72598137							3629907	68968230
4	(18a) Plant & Machinery @ 15%-Sec 32(1)(ii)	15%	24884674		24884674							3732702	21151972
5	(18c) Plant & Machinery @ 40%-Sec 32(1)(ii)	40%	719968		719968	528000	0	0	0	528000		499187	748781
	Total		909433100	0	909433100	9953752	0	0	0	9953752	0	89854483	829532369

Additions : (18r) Furnitures & Fittings @ 10%- Sec 32(1)(ii)

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
04/05/2019	04/05/2019	526315	0	0	0	526315
19/12/2019	19/12/2019	1458409	0	0	0	1458409
	Total	1984724	0	0	0	1984724

Additions : (18l) Building @ 10%- Sec 32(1)(ii)

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
25/04/2019	25/04/2019	7441029	0	0	0	7441029
	Total	7441029	0	0	0	7441029

Additions : (18c) Plant & Machinery @ 40%- Sec 32(1)(ii)

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
02/08/2019	02/08/2019	528000	0	0	0	528000

	Total	528000	0	0	0	528000
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Annexure 'II'

Details of contributions received from employees for various funds as referred to in section 36(1)(va)

S N	Nature of Fund:	Sum received from employees	Due Date of Payment	The actual amount Paid	The actual date of payment to the concerned authorities
1	Provident Fund	1019597	15/05/2019	1019597	07/05/2019
2	Provident Fund	1025744	15/06/2019	1025744	07/06/2019
3	Provident Fund	1055942	15/07/2019	1055942	04/07/2019
4	Provident Fund	1100895	15/08/2019	1100895	05/08/2019
5	Provident Fund	1059428	15/09/2019	1059428	06/09/2019
6	Provident Fund	1089035	15/10/2019	1089035	04/10/2019
7	Provident Fund	1105286	15/11/2019	1105286	04/11/2019
8	Provident Fund	1123271	15/12/2019	1123271	11/12/2019
9	Provident Fund	1138161	15/01/2020	1138161	04/01/2020
10	Provident Fund	1126803	15/02/2020	1126803	04/02/2020
11	Provident Fund	1110447	15/03/2020	1110447	06/03/2020
12	Provident Fund	1038945	15/04/2020	1038945	03/04/2020

THE GREATER COCHIN DEVELOPMENT AUTHORITY
., GCDA BUILDINGS, SAHODARAN AYYAPPAN ROAD, KADAVANTHARA, ERNAKULAM,
KERALA-682020
BALANCE SHEET AS AT 31ST MARCH, 2020


PARTICULARS	SCH NO	AMOUNT
SOURCES OF FUNDS		
CAPITAL	1	2,18,67,32,039.72
RESERVES AND SURPLUSES	2	4,68,66,697.01
CURRENT LIABILITIES	3	19,65,32,236.31
TOTAL		2,43,01,30,973.04
APPLICATION OF FUNDS		
FIXED ASSETS	4	86,86,64,979.70
CAPITAL WORK IN PROGRESS		3,44,21,098.00
SUNDRY DEBTORS	5	6,57,16,278.01
CASH AND BANK	6	1,01,20,76,099.56
OTHER CURRENT ASSETS	7	44,92,52,517.77
TOTAL		2,43,01,30,973.04

Schedules 1 to 12 form an integral part of accounts

In terms of our attached report of even date


For THE GREATER COCHIN DEVELOPMENT
AUTHORITY

For A A MENON AND ASSOCIATES


KAYALVAKKATH ABDUL MALIK
(SECRETARY)



CHARTERED ACCOUNTANTS
FRN : 0005405S


CA JOLLY M P
(PARTNER)
M. NO. : 221405

Place : ERNAKULAM
Date : 30/03/2021

THE GREATER COCHIN DEVELOPMENT AUTHORITY
., GCDA BUILDINGS, SAHODARAN AYYAPPAN ROAD, KADAVANTHARA, ERNAKULAM,
KERALA-682020
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2020

PARTICULARS	AMOUNT
(A) INCOME	
DIRECT INCOMES (AS PER SCHEDULE - 8)	16,42,98,849.32
INDIRECT INCOMES (AS PER SCHEDULE - 9)	8,20,54,318.06
TOTAL (A)	24,63,53,167.38
(B) EXPENDITURE	
ADMINISTRATIVE EXPENSES (AS PER SCHEDULE - 10)	1,18,37,455.00
INDIRECT EXPENSES (AS PER SCHEDULE - 11)	13,26,37,714.02
TOTAL (B)	14,44,75,169.02
NET PROFIT/(LOSS) BEFORE DEPRECIATION AND TAX	10,18,77,998.36
DEPRECIATION	8,98,54,482.11
NET PROFIT/(LOSS) AFTER DEPRECIATION	1,20,23,516.25
NET PROFIT/(LOSS) CARRIED TO BALANCE SHEET	1,20,23,516.25


Schedules 1 to 12 form an integral part of accounts

In terms of our attached report of even date

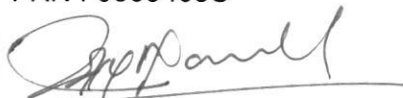
For THE GREATER COCHIN DEVELOPMENT
AUTHORITY

For A A MENON AND ASSOCIATES

CHARTERED ACCOUNTANTS
FRN : 0005405S


KAYALVAKKATH ABDUL MALIK
(SECRETARY)




CA JOLLY M P
(PARTNER)
M. NO. : 221405

Place : ERNAKULAM
Date : 30/03/2021

THE GREATER COCHIN DEVELOPMENT AUTHORITY
, GCDA BUILDINGS, SAHODARAN AYYAPPAN ROAD, KADAVANTHARA, ERNAKULAM,
KERALA-682020

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2020

Schedule : 1

CAPITAL

PARTICULARS	AMOUNT
Capital	2,18,67,32,039.72
TOTAL	2,18,67,32,039.72

Schedule : 2

RESERVES AND SURPLUSES

PARTICULARS	AMOUNT
Grant Pending Utilisation	4,68,66,697.01
TOTAL	4,68,66,697.01

Schedule : 3

CURRENT LIABILITIES

PARTICULARS	AMOUNT
Creditors For Advances	1,58,27,094.50
Creditors For Expenses	20,49,058.58
Security Deposit	15,08,76,365.50
Sundry Creditors	2,77,79,717.73
TOTAL	19,65,32,236.31

Schedule : 4

FIXED ASSETS

Particulars	Rate	WDV as on 01/04/2019	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2020
			More than 180 Days	Less than 180 Days				
		Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
COMPUTERS								
COMPUTER	40%	7,19,968.00	5,28,000.00	0.00	0.00	12,47,968.00	4,99,187.20	7,48,780.80
FURNITURE AND FITTINGS								
FURNITURE AND FITTINGS	10%	2,50,26,308.69	0.00	0.00	0.00	2,50,26,308.69	25,02,630.87	2,25,23,677.82
LAND								
LAND	-	3,83,91,378.00	5,83,936.00	1,57,295.00	0.00	3,91,32,609.00	0.00	3,91,32,609.00
ELECTRICAL FITTINGS								
ELECTRICAL FITTINGS	10%	38,13,711.30	5,26,314.50	14,58,408.75	0.00	57,98,434.55	5,06,923.02	52,91,511.53
ELECTRICAL INSTALLATION	10%	2,17,19,779.65	0.00	0.00	0.00	2,17,19,779.65	21,71,977.97	1,95,47,801.68
PLANT AND MACHINERY								
AIR CONDITIONER	15%	3,63,718.04	0.00	0.00	0.00	3,63,718.04	54,557.71	3,09,160.33
MACHINERY AND EQUIPMENTS	15%	2,34,23,916.99	0.00	0.00	0.00	2,34,23,916.99	35,13,587.55	1,99,10,329.44
BUILDINGS								
COMMERCIAL BUILDINGS	10%	70,41,44,581.15	74,41,029.02	0.00	0.00	71,15,85,610.17	7,11,58,561.02	64,04,27,049.15
RESIDENTIAL BUILDINGS	5%	7,25,98,137.40	0.00	0.00	0.00	7,25,98,137.40	36,29,906.87	6,89,68,230.53
ROADS AND BRIDGES	10%	5,65,25,940.00	0.00	0.00	0.00	5,65,25,940.00	56,52,594.00	5,08,73,346.00
VEHICLES								
VEHICLES	15%	10,97,039.32	0.00	0.00	0.00	10,97,039.32	1,64,555.90	9,32,483.42
Total		94,78,24,478.54	90,79,279.52	16,15,703.75	0.00	95,85,19,461.81	8,98,54,482.11	86,86,64,979.70

Schedule : 5

SUNDRY DEBTORS

PARTICULARS	AMOUNT
Sundry Debtors	6,57,16,278.01
TOTAL	6,57,16,278.01

Schedule : 6

CASH AND BANK

PARTICULARS	AMOUNT
Cash And Bank	1,01,20,76,099.56
TOTAL	1,01,20,76,099.56

Schedule : 7

OTHER CURRENT ASSETS

PARTICULARS	AMOUNT
Debtors For Advances	3,14,52,147.91
Deposits, loans & Advances	15,23,60,000.00
Other Current Assets	26,54,40,369.86
TOTAL	44,92,52,517.77

**SCHEDULES FORMING PART OF PROFIT & LOSS ACCOUNT
 FOR THE YEAR ENDED ON 31ST MARCH, 2020**

Schedule : 8

DIRECT INCOMES

PARTICULARS	AMOUNT
Common Facility Charges	48,60,571.00
Income From Services	2,47,28,738.00
Rent Received	13,47,09,540.32
TOTAL	16,42,98,849.32

Schedule : 9

INDIRECT INCOMES

PARTICULARS	AMOUNT
Grant Received	37,23,819.66
Interest Received	7,41,03,751.59
Other Incomes	14,34,845.98
Sale Of Plots ,land And Flats	27,28,450.83
Sale Of Products	63,450.00
TOTAL	8,20,54,318.06

Schedule : 10

ADMINISTRATIVE EXPENSES

PARTICULARS	AMOUNT
Administrative Expenses	1,18,37,455.00
TOTAL	1,18,37,455.00

Schedule : 11

INDIRECT EXPENSES

PARTICULARS	AMOUNT
Employee Cost	10,53,84,711.50
Repairs And Maintenance	1,31,38,241.70
Service Expenses	1,41,14,760.82
TOTAL	13,26,37,714.02

SCHEDULE-12

Notes on Accounts

1. The accounts are prepared on historical cost basis and as a going concern. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.
2. Until and up to the Assessment year 2017-18, return of Income along with the accounts were filed as a Charitable Organisation with the CIT (Exemptions) as the GCDA is registered under section 12AA of the Income Tax Act, 1961 vide number CIT/CHN/12AA/108/05-06. The incomes were assessed as business income and taxed as per the provisions by the department for the last several years. Hence in the current year while filing the return the incomes are considered as business income as was done at the time of previous assessments.
3. The preparation of financial statements requires, the management of the organisation to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating contingent liabilities as at the date of the financial statements and reported amounts of income and expenses during the period. Although these estimates are based up on management's best knowledge of current events and actions, actual results could differ from these estimates. Uncertainties about those estimates and assumption could result in outcomes requiring material adjustments to the carrying amounts of assets and liabilities in the future period. Examples of such expenses include loss or Bad debts of Debtors, useful lives of fixed assets, etc
4. Fixed Asset are shown at written down value less depreciation. The depreciation has been calculated at the rates provided in the Income Tax Act, 1961. No depreciation has been taken on the value of land. All the fixed assets have been physically verified at the closing of the year, and are in running/usable condition
5. Accounts are generally prepared under the accrual Basis but some items due to their peculiar nature are considered on cash basis.
6. There are sundry debtors against services provided at the closing of the year, which were good and realizable.
7. There was no payment to relative parties u/s 40A(2) of the Income Tax Act, 1961. No personal expenses have been charged to revenue accounts.
8. The financial statements are free of material misstatements, including omissions. There are no items shown intentionally that may materially affect

the carrying value or classification of assets and liabilities reflected in the financial statements. Confirmation of balance certificates has not been obtained from individual parties coming under current liabilities and current assets. The allocation between capital and revenue has been correctly done and that no items of capital nature have been debited to Profit & Loss account and vice versa.

9. The transactions entered with Small, Micro and Medium enterprises are not identifiable due to lack of information from such parties. Hence the amounts due to them are not separately classified. No interest has also been calculated on such dues, as per the provisions of Micro, Small and Medium Enterprises Development Act, 2006 to be disclosed in Form 3CD
10. No fraud has been detected as committed during the year of accounts.
11. There are no prior period or extra ordinary expenses or losses debited to profit and loss account.
12. Opening balance figures for the preparation of the current year statement has been taken from the audited balance sheet of the previous year.
13. Contingent Liabilities are as follows. No frivolous claims has been considered here.

Kerala Government Loan with interest	60,73,51,468.73
Audit Fees to Kerala Government Audit Department	2,05,50,340.00
Acquisition establishment Charges to Revenue Department, Government of Kerala	80,18,022.00
Civil Suit by Contractor	29,36,000.00

14. Final Accounts has been prepared on Going Concern assumption.
15. The GCDA has no bank accounts other than those disclosed in the books of accounts. During the year of accounts TDS and corresponding interest from Government Treasury payable to GCDA Staff Pension Fund has been shown in the name of the The Greater Cochin Development Authority.

for THE GREATER COCHIN
DEVELOPMENT AUTHORITY

Sd/

KAYALVAKKATH ABDUL MALIK
SECRETARY

Place : KOCHI
Date : 30/03/2021

THE GREATER COCHIN DEVELOPMENT AUTHORITY
., GCDA BUILDINGS, SAHODARAN AYYAPPAN ROAD, KADAVANTHARA, ERNAKULAM,
KERALA-682020

LISTS FOR THE YEAR ENDING ON 31ST MARCH, 2020

CAPITAL

PARTICULARS	AMOUNT
CAPITAL FUND	2,17,47,08,523.47
NET PROFIT	1,20,23,516.25
TOTAL	2,18,67,32,039.72

GRANT PENDING UTILISATION

PARTICULARS	AMOUNT
GRANT FOR MARINE DRIVE BEAUTIFICATION	13,68,364.01
GRANT FROM GOVT.(BUDGET PROVISION)	4,54,98,333.00
TOTAL	4,68,66,697.01

CREDITORS FOR ADVANCES

PARTICULARS	AMOUNT
COCHIN SMART MISSION LTD	2,00,000.00
EDATHALA-OTHER CURRENT LIABILITIES	24,67,953.00
EMD FROM CONTRACTORS	19,400.00
FAMILY BENEFIT SCHEME (GIS)	54,200.00
GPF (DEPUTATION STAFF)	21,250.00
GPF (GCDA STAFF)	10,38,945.00
GST PAYABLE	18,94,818.00
INCOME TAX FROM SALARIES	47,540.00
JAYACHANDRAN REIMBURSEMENT	17,000.00
LIC STAFF COLLECTIONS	1,10,733.00
NET SALARIES PAYABLE	39,43,077.00
NPS GCDA CONTRIBUTION PAYABLE	22,132.00
NPS-CONTRIBUTION OF DEPUTATION STAFF	7,736.00
OUTPUT CGST PAYABLE	14,08,537.00
OUTPUT SGST PAYABLE	14,08,537.00
PERSONAL ACCIDENTAL INSURANCE	12,330.00
POSTAL LIFE INSURANCE	12,675.00
RAMESWARAM WEST TOWN PLANNING SCHEME ELC	17,10,889.00
RECOVERY REMITTANCE (MISCELLANEOUS)	3,100.00
RECREATION CLUB	150.00
STATE LIC (RECOVERS AND REMITTED)	60,380.00
SUNEER T.A.-ROOFING GCDA COMPL	13,41,671.00
TAX COLLECTED AT SOURCE	24,041.50
TOTAL	1,58,27,094.50

CREDITORS FOR EXPENSES

PARTICULARS	AMOUNT
ADVERTISEMENT EXPENSE PAYABLE	(0.02)
CMDS-HELIUM BALLOON	20,00,000.00
CONSOLIDATED PAY TO ADVISERS PAYABLE	49,059.00
JNIS RENOVATION(U-17 FIFA) EXPENSES PAYABLE	(0.40)
TOTAL	20,49,058.58

SECURITY DEPOSIT

PARTICULARS	AMOUNT
DEPOSIT FROM KSNIC	20,000.00
RENT DEPOSIT	15,08,56,365.50
TOTAL	15,08,76,365.50

THE GREATER COCHIN DEVELOPMENT AUTHORITY
., GCDA BUILDINGS, SAHODARAN AYYAPPAN ROAD, KADAVANTHARA, ERNAKULAM,
KERALA-682020

LISTS FOR THE YEAR ENDING ON 31ST MARCH, 2020

SUNDRY CREDITORS

PARTICULARS	AMOUNT
A N ENTERPRISES	1,00,000.00
ADV. ROSHIN IPE JOSEPH	1,400.00
AMC PAYABLE	28,000.00
BADANUNEESA	13,865.00
CERA CHEM P LTD	81,759.00
CHANGAMPUZHA MAINTANANCE EXP. PAYABLE	38,880.00
CROSSFIELDS	1,681.00
CURRENT BOOKS	2,400.00
DEENS CONSTRUCTIONS P LTD	1,28,150.00
DISTRICT INDUSTRIES CENTRE	1,200.00
DISTRICT MISSION CO ORDINATOR KUDUMBASREE ERNAKULAM	25,000.00
EMD, RETENTION AND PAYABLES TO	2,48,94,043.92
FUTURE ONE FACILITY MANAGEMENT	5,520.00
INDIAN COMMUNIST PARTY	524.00
JIJI	14,065.00
JOSEPH PRAVEEN	3,928.00
K.N.BABUCONTRACTOR	340.00
LASERTECH P LTD	2,25,000.00
M/S INTERNATIONAL TRADING COMPANY	3,540.00
MINI STUDIO	5,000.00
PRINCE T ANOTNY	21,22,078.25
SECURITY SERVICE CHARGES PAYABLE	0.56
SIVAKUMAR G R	1,000.00
SRI.PAUL C G	20,000.00
ST.GEORGE SAW MILL	7,560.00
T P SATHEESANPARKING	52,783.00
WESTERN GHATS GREEN INITIATIVE LLP	2,000.00
TOTAL	2,77,79,717.73

CAPITAL WORK IN PROGRESS

PARTICULARS	AMOUNT
CAPITAL WORK IN PROGRESS	3,44,21,098.00
TOTAL	3,44,21,098.00

FIXED ASSETS

PARTICULARS	AMOUNT
AIR CONDITIONER	3,63,718.04
COMMERCIAL AND OTHER BUILDINGS	70,41,44,581.15
COMPUTER	12,47,968.00
ELECTRICAL FITTINGS	57,98,434.55
ELECTRICAL INSTALLATION	2,17,19,779.65
FURNITURE AND FITTINGS	2,50,26,308.69
LAND	3,91,32,609.00
MACHINERY AND EQUIPMENTS	2,34,23,916.99
RESIDENTIAL BUILDINGS	8,00,39,166.42
ROAD AND BRIDGES	5,65,25,940.00
VEHICLE	10,97,039.32
TOTAL	95,85,19,461.81

THE GREATER COCHIN DEVELOPMENT AUTHORITY
., GCDA BUILDINGS, SAHODARAN AYYAPPAN ROAD, KADAVANTHARA, ERNAKULAM,
KERALA-682020

LISTS FOR THE YEAR ENDING ON 31ST MARCH, 2020

SUNDRY DEBTORS

PARTICULARS	AMOUNT
CESS @ % RECEIVABLES	81,902.35
COMMON FACILITY CHARGES RECEIVABLE- CMDs	2,72,698.00
COMMON FACILITY CHARGES RECEIVABLE JNIS	2,97,115.00
COMMON FACILITY CHARGES RECEIVABLE OF EASTERN ENTRY	67,905.16
COMMON FACILITY CHARGES RECEIVABLE- P. NAGAR SHOPPING COMPLEX	1,955.00
COMMON FACILITY CHARGES RECEIVABLE SHOPS NEAR KAIRALI	382.00
APPARTMENT	
COMMON FACILITY CHARGES RECEIVABLEAMBEDKAR STADIUM	7,574.00
COMMON FACILITY CHARGES RECEIVABLEGANDHI NAGAR SHOPPING	6,409.00
COMPLEX	
COMMON FACILITY CHARGES RECEIVABLESMANAPPATIPARAMBU SHOPS	7,784.00
COMMON FACILITY CHARGES RECEIVABLESSHOPS AT ELAMKULAM WEST	1,100.00
EXTENSION	
COMMON FACILITY CHARGES RECEIVABLEVELI MAIDAN	6,160.00
EDATHALA HOUSING SCHEME DUE	2,84,70,213.90
MAINTANENCE CHARGERECEIVABLES KINCO JETTY	120.00
MAINTENANCE CHARGES RECEIVABLES ON VARIOUS SCHEME	5,190.00
RENT RECEIVABLES- OFGODOWN SPACE AT GANDHI NAGAR	6,99,818.00
RENT RECEIVABLES CMDs BUNK SHOPS	52,400.00
RENT RECEIVABLES- KIOSKS AT PANAMPILLY NAGAR	25,457.00
RENT RECEIVABLES OF K K ROAD ADVRETISMENT SPACE	2,65,146.00
RENT RECEIVABLES SHOPPING CENTRE NEAR HIG GANDHI NAGAR	1,24,172.00
RENT RECEIVABLES SHOPS AT SALIM RAJAN ROAD	16,687.00
RENT RECEIVABLES- SHOPS NEAR RBI KALOOR	3,52,837.00
RENT RECEIVABLES(LEASE RENT) PLOT NEAR KADAVANTHRA MARKET	1,16,637.00
RENT RECEIVABLES-BUILDING AT EASTERN ENTRY	32,24,940.22
RENT RECEIVABLES-BUNKS AT ELAMKULAM EAST DTS	825.00
RENT RECEIVABLES-CMDs SHOPS	68,29,251.90
RENT RECEIVABLES-ELAMKULAM NORTH T.P. SCHEME - LIONS CLUB	9,166.00
RENT RECEIVABLES-KSRTC STADIUM SHOPPING COMPLEX	3,72,986.00
RENT RECEIVABLES-MANAPPATIPARAMBU BUNK SHOPS	1,252.00
RENT RECEIVABLES-MANAPPATIPARAMBU SHOPS	3,81,885.00
RENT RECEIVABLES-MARKET STALL GANDHI NAGAR	3,53,620.00
RENT RECEIVABLES-SHOPPING CENTRE - KALOOR	1,69,870.00
RENT RECEIVABLES-SHOPPING CENTRE AT PANAMPILLY NAGAR	8,14,424.00
RENT RECEIVABLESSHOPPING CENTRE AT VELIMAIIDAN	12,571.00
RENT RECEIVABLES-SHOPPING COMPLEX NEAR JNIS	13,58,137.04
RENT RECEIVABLES-SHOPPING COMPLEX NEAR PASSPORT OFFICE	72,590.90
P.NAGAR	
RENT RECEIVABLES-SHOPS AT ELAMKULAM WEST EXTENSION	36,072.00
RENT RECEIVABLESSHOPS AT GANDHI NAGAR (OPP. KENDRIYA VIDYALAYA)	2,80,404.00
RENT RECEIVABLES-SHOPS AT JAWAHARLAL NEHRU INTERNATIONAL	1,91,24,485.53
STADIUM	
RENT RECEIVABLES-SHOPS AT KADAVANTHRA WEST	96,271.00
RENT RECEIVABLESSHOPS AT KALOOR MARKET COMPLEX	44,927.00
RENT RECEIVABLESSHOPS AT PANAMPILLY NAGAR (OPP. KAIRALI	14,000.00
APARTMENTS)	
RENT RECEIVABLESSHOPS AT ROB KATHRIKADAVU	16,38,937.00
WIND TECH	0.01
TOTAL	6,57,16,278.01

THE GREATER COCHIN DEVELOPMENT AUTHORITY
., GCDA BUILDINGS, SAHODARAN AYYAPPAN ROAD, KADAVANTHARA, ERNAKULAM,
KERALA-682020

LISTS FOR THE YEAR ENDING ON 31ST MARCH, 2020

CASH AND BANK

PARTICULARS	AMOUNT
ADDL. SUB TREASURY	1.00
AST NEW FD // .NOS	54,98,23,600.00
BGFDSBI//	2,16,047.00
CASH IN HAND	5,774.00
CENTRAL BANK OF INDIA (FIFA U-17)	18,47,195.05
DHANALAKSHMI BANK FD (BG) 27201112220001	40,32,456.00
DHANALAKSHMI BANK FD (BG) 27201142350001	13,58,042.51
DHANALAXMI BANK LS	3,71,601.76
DHANLAXMI BANK	3,91,70,712.95
ERNAKULAM DISTRICT CO-OPERATIVE BANK LTD, MAIN BRANCH-5809	47,178.43
ESAF BANK,TPRA FD NO340783 & 340703	1,85,00,000.00
ESAF, EDAPPPALLY NO &	1,80,00,000.00
FEDERAL BANK SB A/C-12380100196643	10,69,384.00
FINCARE FD NO//	1,00,00,144.00
INDIAN OVERSEAS BANK A/C NO 8000(NPS)	47,529.36
INDIAN OVERSEA'S BANK, KALOOR	269.78
SOUTH INDIAN BANK FD	14,00,00,000.00
SOUTH INDIAN BANK FD	14,42,52,129.00
STATE BANK OF INDIA ONLINE (889)	2,09,392.75
STATE BANK OF INDIA ONLINE, BROADWAY, ERNAKULAM-(452)	12,45,443.83
STATE BANK OF INDIA, PANAMPILLY NAGAR	2,59,69,455.14
SUB TREASURY (A/C NO.TPA 45)	5,49,09,743.00
TREASURY (U) A/C NO	10,00,000.00
TOTAL	1,01,20,76,099.56

DEBTORS FOR ADVANCES

PARTICULARS	AMOUNT
ADVANCE TO STAFF GENERAL	1,21,164.00
GST ELECTRONIC LEDGER BALANCE	1,27,824.00
IMPREST ADVANCE (MISCELLANEOUS EXPENSES)	39,009.00
INPUT CGST ELECTRONIC LEDGER	32,87,250.00
RAMESWARAM WEST HOUSING SCHEME	1,65,12,718.91
RAMESWARAM WTPS PLOTS	13,00,000.00
RECOVERY ADVANCE PURCHASE	19,433.00
RESUMPTION OF FUND BY GOVT. OF KERALA	99,39,749.00
SECURITY DEPOSIT RECEIVED FROM CMDS SHOPS	1,05,000.00
TOTAL	3,14,52,147.91

DEPOSITS,LOANS & ADVANCES

PARTICULARS	AMOUNT
ELECTRICAL DEPOSIT -JNIS	23,60,000.00
VYTTILA MOBILITY HUB - LOAN WITHOUT INTEREST	15,00,00,000.00
TOTAL	15,23,60,000.00

OTHER CURRENT ASSETS

PARTICULARS	AMOUNT
INCOME TAX	26,371.00
INCOME TAX ON BANK DEPOSIT	77,63,779.00
INCOME TAX REMITTED FOR GCDA	21,49,38,472.00
TAX DEDUCTED AT SOURCE 2017-18	1,30,14,769.00
TAX DEDUCTED AT SOURCE 2018-19	1,43,92,572.00
TAX DEDUCTED AT SOURCE 2019-20	1,53,04,406.86
TOTAL	26,54,40,369.86

THE GREATER COCHIN DEVELOPMENT AUTHORITY
., GCDA BUILDINGS, SAHODARAN AYYAPPAN ROAD, KADAVANTHARA, ERNAKULAM,
KERALA-682020

LISTS FOR THE YEAR ENDING ON 31ST MARCH, 2020

COMMON FACILITY CHARGES

PARTICULARS	AMOUNT
COMMON FACILITY CHARGES FOR SHOPS NEAR KAIRALI	4,619.00
COMMON FACILITY CHARGES OF AMBEDKAR STADIUM	13,188.00
COMMON FACILITY CHARGES OF EASTERN ENTRY	1,97,952.00
COMMON FACILITY CHARGES OF GANDHINAGAR (OPP KV)	51,994.00
COMMON FACILITY CHARGES OF JNIS	18,22,049.00
COMMON FACILITY CHARGES OF KADAVANTHRA MARKET	54,869.00
COMMON FACILITY CHARGES OF KALOOR SHOPPING CENTRE	13,680.00
COMMON FACILITY CHARGES OF MANAPPATIPARAMBU SHOPS	10,312.00
COMMON FACILITY CHARGES OF P. NAGAR	13,265.00
COMMON FACILITY CHARGES RECEIVABLE JNIS	11,841.00
COMMON FACILITY CHARGES SHOPS ELAMKULAM	4,150.00
COMMON FACILITY CHARGES THOTTAKATTUKARA	1,248.00
MAINTANENCE CHARGE AT CMDs	25,50,386.00
MAINTANENCE CHARGE AT GANDHI NAGAR	64,066.00
MAINTANENCE CHARGE AT KINCO JETTY	1,945.00
MAINTANENCE CHARGE AT P NAGAR	672.00
MAINTANENCE CHARGE AT PANAMPILLY NAGAR	17,070.00
MAINTANENCE CHARGE AT VELI MAIDAN	17,920.00
MAINTANENCE CHARGES RECEIVED	9,345.00
TOTAL	48,60,571.00

INCOME FROM SERVICES

PARTICULARS	AMOUNT
ADVERTISEMENT BOARD - CMDs	30,600.00
AUCTION PROCEEDS VARIOUS ITEMS	37,000.00
CLEANING EXPENSES JNIS	47,750.00
FORFEITURE OF EMD	67,622.00
LAB TESTING FEE	4,73,482.00
MAINTENANCE CHARGE-STP (ASOKA APARTMENTS)	1,61,694.00
MISCELLANEOUS RECEIPTS	10,58,859.00
PARKING FEE	1,22,57,894.00
PARKING FEE -DIRCET COLLECTION	68,20,664.00
PENALTY	4,76,584.00
SALE OF FORMS	1,71,318.00
STP COST SHARING CHARGES	7,52,379.00
TRANSFER FEE	23,72,892.00
TOTAL	2,47,28,738.00

RENT RECEIVED

PARTICULARS	AMOUNT
LEASE RENT - KALOOR DTP SCHEME	1,42,009.00
LEASE RENT E N T.P. SCHEME - EWS NBA	3,623.32
LEASE RENT FOR KAKKANAD STUDIO APPARTMENT	18,45,726.00
LEASE RENT FROM LAND AT PANAMPILLY NAGAR	15,541.00
LEASE RENT -MANAPPATIPARAMBU GROUND	9,07,500.00
LEASE RENT -PLOT NEAR KADAVANTHRA MARKET	3,50,506.00
QUARTERS RENT	2,46,862.00
RENT FOR ADVERTISEMENT SPACE AT AMBEDKAR STADIUM	2,68,333.00
RENT FOR ADVERTISEMENT SPACE AT MATTANCHERY BRIDGE	1,00,000.00
RENT FROM RAJENDRA MAIDAN LASER PARK	4,83,884.00
RENT MANAPPATTIPARAMBU BOT BUILDING	3,70,738.00
RENT OF BUILDING AT EASTERN ENTRY	96,77,249.00
RENT OF BUILDING HIG GANDHI NAGAR	12,102.00

THE GREATER COCHIN DEVELOPMENT AUTHORITY
., GCDA BUILDINGS, SAHODARAN AYYAPPAN ROAD, KADAVANTHARA, ERNAKULAM,
KERALA-682020

LISTS FOR THE YEAR ENDING ON 31ST MARCH, 2020

RENT OF BUILDING IN THOTTAKATTUKARA SCHEME	70,953.00
RENT OF BUNK NEAR KETTUVALAM PALAM WALKWAY	8,93,892.00
RENT OF BUNK NEAR KETTUVALAM PALAM WALKWAY	31,722.00
RENT OF BUNK SHOPS AT PANAMPILLY NAGAR	5,23,590.00
RENT OF BUNKS AT ELAMKULAM EAST DTS	10,021.00
RENT OF BUNKS NEAR KSRTC BUS STAND	3,11,248.00
RENT OF CANTEEN	48,515.00
RENT OF CMDS BUNK SHOPS	8,08,548.00
RENT OF CMDS SHOPS	2,74,31,357.00
RENT OF ELAMKULAM NORTH T.P. SCHEME - LIONS CLUB	3,066.00
RENT OF GCDA ANNEX(HALL)	24,750.00
RENT OF GODOWN SPACE AT GANDHI NAGAR	12,95,940.00
RENT OF GROUND - RAJENDRA MAIDAN	84,000.00
RENT OF JNIS GROUND	56,20,000.00
RENT OF JNIS OTHERS	15,000.00
RENT OF JNIS OUTER GROUND	97,94,100.00
RENT OF K K ROAD ADVRETISMENT SPACE	14,43,024.00
RENT OF KIOSKS AT PANAMPILLY NAGAR	2,17,697.00
RENT OF KSRTC STADIUM SHOPPING COMPLEX	5,98,471.00
RENT OF LAND AND BUILDING	83,94,517.00
RENT OF MANAPPATIPARAMBU BUNK SHOPS	64,571.00
RENT OF MANAPPATIPARAMBU SHOPS	6,66,375.00
RENT OF MARKET STALL GANDHI NAGAR	26,21,628.00
RENT OF OFFICE SPACE CMDS	17,004.00
RENT OF SHOPPING CENTRE - KALOOR	9,87,483.00
RENT OF SHOPPING CENTRE AT GANDHI NAGAR	22,55,911.00
RENT OF SHOPPING CENTRE AT MAVELIPURAM (KAKKANADU)	4,82,619.00
RENT OF SHOPPING CENTRE AT PANAMPILLY NAGAR	39,61,518.00
RENT OF SHOPPING CENTRE AT VELIMADAN	2,60,123.00
RENT OF SHOPPING CENTRE NEAR HIG GANDHI NAGAR	5,35,396.00
RENT OF SHOPPING COMPLEX NEAR JNIS	69,29,535.00
RENT OF SHOPPING COMPLEX P.NAGAR	5,08,113.00
RENT OF SHOPS AT ELAMKULAM WEST EXTENSION	2,95,862.00
RENT OF SHOPS AT GANDHI NAGAR	13,50,917.00
RENT OF SHOPS AT JNU COMPLEX	3,65,08,260.00
RENT OF SHOPS AT KADAVANTHARA WEST	1,90,960.00
RENT OF SHOPS AT KALOOR MARKET COMPLEX	4,32,292.00
RENT OF SHOPS AT PANAMPILLY NAGAR	2,00,083.00
RENT OF SHOPS AT ROB KATHRIKADAVU	22,24,889.00
RENT OF SHOPS AT SALIM RAJAN ROAD	2,20,459.00
RENT OF SHOPS NEAR RBI KALOOR	15,94,962.00
RENT OF STAFF QUARTERS	16,096.00
RENT GANDHINAGAR LADIES HOSTAL	3,40,000.00
TOTAL	13,47,09,540.32

GRANT RECEIVED

PARTICULARS	AMOUNT
JNIS RENOVATION EXPENSES FOR FIFA	37,23,819.66
TOTAL	37,23,819.66

THE GREATER COCHIN DEVELOPMENT AUTHORITY
., GCDA BUILDINGS, SAHODARAN AYYAPPAN ROAD, KADAVANTHARA, ERNAKULAM,
KERALA-682020

LISTS FOR THE YEAR ENDING ON 31ST MARCH, 2020

INTEREST RECEIVED

PARTICULARS	AMOUNT
INTEREST FROM DEPOSITS	6,97,06,590.00
INTEREST ON DELAYED PAYMENT	67,667.00
INTEREST ON INSTALMENT RECEIPTS	43,29,494.59
TOTAL	7,41,03,751.59

OTHER INCOMES

PARTICULARS	AMOUNT
DIVIDEND RECEIVED	26,800.00
ELECTRICITY & WATER CHARGES RECEIVED FROM CMDS	1,00,168.34
ELECTRICITY CHARGES RECOVERED FROM JNIS ALLOTTEES	36,826.00
FOREFEITURE OF EMD	2,72,966.50
INCIDENTAL EXPENSES	3,000.00
PHOTOCOPY CHARGE	2,200.00
R.T.I. FEE	7,666.00
RESTORATION CHARGE	9,60,152.60
ROUND OFF	0.54
SURCHARGES COLLECTED FROM STAFF	25,066.00
TOTAL	14,34,845.98

SALE OF PLOTS ,LAND AND FLATS

PARTICULARS	AMOUNT
EDATHALA ELC	95,658.00
INSTALMENT RECEIPTS	4,00,641.83
RAMESWARAM WEST T P SCHEME SALE OF LAND	17,32,000.00
RAMESWARAM WEST TOWN PLANNING SCHEME ELC	2,23,505.00
SALE OF LAND AT EWES	2,76,646.00
TOTAL	27,28,450.83

SALE OF PRODUCTS

PARTICULARS	AMOUNT
SALE OF PLANT & TREES	63,450.00
TOTAL	63,450.00

ADMINISTRATIVE EXPENSES

PARTICULARS	AMOUNT
ADVERTISEMENT	4,89,557.00
BANK CHARGES	40,574.48
BOOKS AND PERIODICALS	37,144.00
CONSOLIDATED PAY TO ADVISERS	5,78,590.00
ENTERTAINMENT EXPENSES	26,090.00
GST PAID ACCOUNT	71,21,826.63
HONORARIUM TO CHAIRMAN	2,40,000.00
INSURANCE OF VEHICLES	39,441.85
KRISHI KALYAN CESS	26,063.50
LAW CHARGES	14,39,750.00
MISCELLANEOUS OFFICE EXPENSES	942.00
POSTAGE	29,823.00
PRINTING AND STATIONERY	4,76,970.08
PROFESSIONAL FEES	44,416.25
RATES & TAXES	6,091.00
SALES TAX	65,201.00

THE GREATER COCHIN DEVELOPMENT AUTHORITY
., GCDA BUILDINGS, SAHODARAN AYYAPPAN ROAD, KADAVANTHARA, ERNAKULAM,
KERALA-682020

LISTS FOR THE YEAR ENDING ON 31ST MARCH, 2020

SERVICE TAX PAID	9,45,415.00
SITTING FEE (T.A. TO MEMBERS)	7,564.00
TELEPHONE CHARGE	1,60,892.67
TRAINING OF PERSONNEL	11,250.00
WEB RENEWAL & MAINTENANCE	49,852.54
TOTAL	1,18,37,455.00

EMPLOYEE COST

PARTICULARS	AMOUNT
DAILY WAGES PAID	41,49,729.00
EXPENSES FOR STAFF WELFARE	50,000.00
FESTIVAL ADVANCE(RECOVERS AND REMITTED)	3,000.00
LABOR CHARGES FOR PARKING FEE COLLECTION	3,08,100.00
MEDICAL BENEFIT	32,813.00
N P S-CONTRIBUTION OF GCDA STAFF	6,213.00
NPS-CONTRIBUTION OF GCDA FOR DEPUTATION STAFF	17,993.00
NPS-CONTRIBUTION OF GCDA FOR GCDA STAFF	19,44,699.00
PENSION CONTRIBUTION FOR GCDA STAFF	75,91,935.00
PENSION CONTRIBUTION FOR STAFF ON DEPUTATION	1,98,720.00
PENSIONARY BENEFITS PAID	1,38,24,311.00
REMUNERATION TO ELETRICAL PANAL MEMBERS	85,090.00
REMUNERATION TO ELETRICAL PANEL ENGINEER	57,643.00
SALARIES AND ALLOWANCES	7,70,53,259.00
T.A. TO OFFICERS & STAFF	61,206.50
TOTAL	10,53,84,711.50

REPAIRS AND MAINTENANCE

PARTICULARS	AMOUNT
ANNUAL MAINTENANCE CHARGES	8,62,097.46
CHAMGAMPUZHA SMARAKAM MAINTENANCE CHARGES	9,09,838.00
MAINTANENCE CHARGE AT JNIS	4,11,893.00
MAINTANENCE OF SEWAGE TREATMENT PLANT CMDS	4,97,227.58
MAINTENANCE & REPAIRS OFFICE EQUIPMENTS	68,237.45
MISCELLANEOUS ELECTRICAL REPAIRS & MAINTANENCE	3,789.00
OFFICE EQUIPMENTS MAINTENANCE	1,932.17
REPAIR & MAINTENANCE FOR GCDA OFFICE BUILDING AND QUARTERS	22,25,028.94
REPAIRS AND MAINTENANCE - VEHICLES	1,73,582.56
REPAIRS AND MAINTENANCE JNIS PREMISES	12,24,246.58
REPAIRS AND MAINTENANCE OTHER SCHEME	50,87,323.65
REPAIRS AND MAINTENANCE -ROAD & DRAINAGE	60,583.91
REPAIRS AND MAINTENANCE-CMDS	1,10,771.28
REPAIRS AND MAINTENANCE-ELECTRICAL	1,60,019.12
REPAIRS TO OFFICE BUILDING-TRUSS WORK	13,41,671.00
TOTAL	1,31,38,241.70

SERVICE EXPENSES

PARTICULARS	AMOUNT
BUILDING TAX FROM ALLOTTEES	73,872.00
CLEANING EXPENSES CMDS	38,400.00
CLEANING EXPENSES OTHER SCHEMES	13,07,955.42
COST OF FUEL CHARGES	3,09,291.00
COST OF FUEL GENERATOR	19,310.50
ELECTRICITY CAGE FISH FARMING PROJECT	18,674.00
ELECTRICITY CHARGE	9,82,860.00

THE GREATER COCHIN DEVELOPMENT AUTHORITY
., GCDA BUILDINGS, SAHODARAN AYYAPPAN ROAD, KADAVANTHARA, ERNAKULAM,
KERALA-682020

LISTS FOR THE YEAR ENDING ON 31ST MARCH, 2020

ELECTRICITY CHARGES -CMDS	10,14,053.00
ELECTRICITY CHARGES JNIS	21,19,235.00
ELECTRICITY RAJENDRA MAIDAN	31,200.00
EXPENSES FOR EVICTION	78,701.00
FEES/PENALTY ON CGST	50.00
FEES/PENALTY ON SGST	50.00
GARDENING & HORTICULTURE	7,67,800.00
INTEREST ON SERVICE TAX	17,90,090.00
LICENSE FEE	1,00,523.60
MISCELLANEOUS EXPENSES	25,120.00
PENALTY ON SERVICE TAX DUE	3,40,956.00
REVENUE RECOVERY CHARGES	4,49,823.00
SCRUTINY FEE	39,700.00
SECURITY SERVICE CHARGES	39,62,545.30
SURVEY FEE	8,000.00
WATER CHARGES CMDS	30,248.00
WATER CHARGES JNIS	1,55,984.00
WATER CHARGES OTHER SCHEME	4,50,319.00
TOTAL	1,41,14,760.82

NAME OF ASSESSEE : THE GREATER COCHIN DEVELOPMENT AUTHORITY
PAN : AAAJT1797M
OFFICE ADDRESS : ., GCDA BUILDINGS, SAHODARAN AYYAPPAN ROAD, KADAVANTHARA, ERNAKULAM, KERALA-682020
STATUS : AOP (MMR) **ASSESSMENT YEAR** : 2020 - 2021
SUB-STATUS : ANY OTHER AOP/BOI
WARD NO : **FINANCIAL YEAR** : 2019 - 2020
D.O.I. : 31/01/1984
PHONE NO. : 484-2205061 **MOBILE NO.** : 9846603322
EMAIL ADDRESS : gcdaonline@gmail.com
NATURE OF BUSINESS : SERVICES - OTHERS
STOCK VALUATION : AT COST OF NET REALISABLE VALUE WHICHEVER IS LESS
METHOD :
METHOD OF ACCOUNTING : MERCANTILE SYSTEM
NAME OF BANK : INDIAN OVERSEAS BANK
MICR CODE : 682020009
IFS CODE : IOBA0001613
ADDRESS : KALOOR
ACCOUNT NO. : 161301033445566
RETURN : ORIGINAL (FILING DATE : 31/03/2021 & NO. : 333326771310321)

COMPUTATION OF TOTAL INCOME

PROFITS AND GAINS FROM BUSINESS AND PROFESSION

0

THE GREATER COCHIN DEVELOPMENT AUTHORITY

PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT 12023516

ADD :

DEPRECIATION DISALLOWED	89854482	
DISALLOWED U/S 40A	7591935	97446417
		109469933

LESS :

INTEREST ON DEPOSITS	69706590	
ALLOWED DEPRECIATION	89854482	-159561072
		-50091139

OUT OF LOSS OF RS. 50091139, UNABSORBED DEPRECIATION IS RS. 50091139

INCOME FROM OTHER SOURCES

69706590

INTEREST FROM DEPOSITS	69706590	
TOTAL	69706590	

INTER-HEAD ADJUSTMENT OF LOSSES U/S 71

UNABSORBED DEPRECIATION SET OFF FROM :

INCOME FROM OTHER SOURCES		-50091139
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GROSS TOTAL INCOME

19615451

TOTAL INCOME

19615451

TOTAL INCOME ROUNDED OFF U/S 288A

19615450

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. 19615450 @ 30%	5884635
	5884635
ADD: SURCHARGE @ 37%	2177315
	8061950
ADD: HEALTH AND EDUCATION CESS @ 4%	322478
	8384428

LESS TAX DEDUCTED AT SOURCE

SECTION 194C: CONTRACTORS AND SUB-CONTRACTORS	38460	
SECTION 194J: FEES FOR PROFESSIONAL OR TECHNICAL SERVICES	253711	
SECTION 194A: OTHER INTEREST	6849207	
SECTION 194I(A): SECTION 194I(A)	13977	
SECTION 194I(B): SECTION 194I(B)	6417294	13572649
		-5188221
ADD: FEE PAYABLE U/S 234F		10000
		-5178221
REFUNDABLE		(5178221)
TAX ROUNDED OFF U/S 288B		(5178220)

Previous Year Return Filing Details :

Acknowledgement No.	413891441230720
Date of Filing	23/07/2020
Ward	EXEMPTION CIRCLE , KOCHI
Return Income	Rs. 8644866


KAYALVAKKATH ABDUL MALIK
(Principal Officer)

Information regarding Turnover/Gross Receipt Reported for GST	
GSTR No.	32AAAJT1797M1ZM
Amount of turnover/Gross receipt as per the GST return filed	164298849

FIXED ASSETS

Particulars	Rate	WDV as on 01/04/2019	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2020
			More than 180 Days	Less than 180 Days				
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FURNITURE AND FITTINGS	10%	2,50,26,308.69	0.00	0.00	0.00	2,50,26,308.69	25,02,630.87	2,25,23,677.82
COMMERCIAL BUILDINGS	10%	70,41,44,581.15	74,41,029.02	0.00	0.00	71,15,85,610.17	7,11,58,561.02	64,04,27,049.15
RESIDENTIAL BUILDINGS	5%	7,25,98,137.40	0.00	0.00	0.00	7,25,98,137.40	36,29,906.87	6,89,68,230.53
ROADS AND BRIDGES	10%	5,65,25,940.00	0.00	0.00	0.00	5,65,25,940.00	56,52,594.00	5,08,73,346.00
PLANT AND MACHINERY								
AIR CONDITIONER	15%	3,63,718.04	0.00	0.00	0.00	3,63,718.04	54,557.71	3,09,160.33
COMPUTER	40%	7,19,968.00	5,28,000.00	0.00	0.00	12,47,968.00	4,99,187.20	7,48,780.80
MACHINERY AND EQUIPMENTS	15%	2,34,23,916.99	0.00	0.00	0.00	2,34,23,916.99	35,13,587.55	1,99,10,329.44
VEHICLES	15%	10,97,039.32	0.00	0.00	0.00	10,97,039.32	1,64,555.90	9,32,483.42
ELECTRICAL FITTINGS								
ELECTRICAL FITTINGS	10%	38,13,711.30	5,26,314.50	14,58,408.75	0.00	57,98,434.55	5,06,923.02	52,91,511.53
ELECTRICAL INSTALLATION	10%	2,17,19,779.65	0.00	0.00	0.00	2,17,19,779.65	21,71,977.97	1,95,47,801.68
Total		90,94,33,100.54	84,95,343.52	14,58,408.75	0.00	91,93,86,852.81	8,98,54,482.11	82,95,32,370.70

Details of Tax Deducted at Source on Income other than Salary

Sl. No.	Tax Deduction Account Number (TAN) of the Deductor	Unique TDS Certificate No.	Name and address of the Deductor	Amount paid /credited	Date of Payment /Credit	Total tax deducted	Amount claimed for this year	B/F C/F
194A : Other Interest								
1.	AHMF01283C		FINCARE SMALL FINANCE BANK LIMITED	221894	31/03/2020	22189	22189	
2.	AHMF01283C		FINCARE SMALL FINANCE BANK LIMITED	224332	31/12/2019	22433	22433	
3.	AHMF01283C		FINCARE SMALL FINANCE BANK LIMITED	204825	30/09/2019	20483	20483	
Sub-Total (TAN)				651051		65105	65105	
4.	CHNA01460E		ADDITIONAL SUB TREASURY ERNAKULAM ERNAKULAM, ERNAKULAM, KERALA-682020	750000	29/02/2020	75000	75000	
5.	CHNA01460E		ADDITIONAL SUB TREASURY ERNAKULAM ERNAKULAM, ERNAKULAM, KERALA-682020	1702200	30/09/2019	170220	170220	
6.	CHNA01460E		ADDITIONAL SUB TREASURY ERNAKULAM ERNAKULAM, ERNAKULAM, KERALA-682020	186510	31/07/2019	18651	18651	
7.	CHNA01460E		ADDITIONAL SUB TREASURY ERNAKULAM ERNAKULAM, ERNAKULAM, KERALA-682020	1438870	31/07/2019	143887	143887	
8.	CHNA01460E		ADDITIONAL SUB TREASURY ERNAKULAM ERNAKULAM, ERNAKULAM, KERALA-682020	2787120	31/07/2019	278712	278712	
9.	CHNA01460E		ADDITIONAL SUB TREASURY ERNAKULAM ERNAKULAM, ERNAKULAM, KERALA-682020	850000	31/07/2019	85000	85000	
10.	CHNA01460E		ADDITIONAL SUB TREASURY ERNAKULAM ERNAKULAM, ERNAKULAM, KERALA-682020	977500	31/07/2019	97750	97750	
11.	CHNA01460E		ADDITIONAL SUB TREASURY ERNAKULAM	2550000	30/06/2019	255000	255000	