SAG INFOTECH PVT. LTD

Presentation of depreciation as per Companies Act 2013 as well as Income tax act 1961
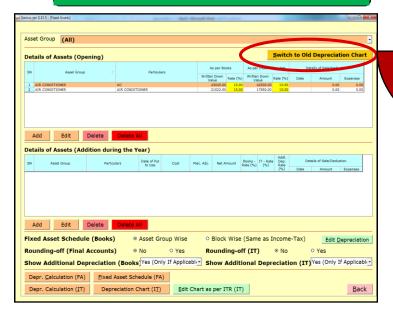
**Preparation of depreciation chart as per company's
act 2013 and As per Income tax act 1961**

✓New asset wise detailed depreciation chart is introduced from
AY(2015-16)FY(2014-15)
✓Now assessee can prepare depreciation according to block and assets
wise
✓Import facility from old depreciation chart of previous year to new
depreciation chart of current year

For user other than company who are not suppose to calculate Depreciation as per companies act 2013 old depreciation Chart is also available .User can also switch from old Depreciation chart to New Depreciation chart

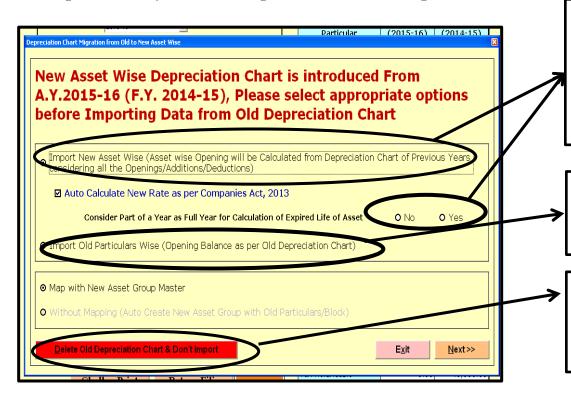**Import facility from old depreciation to new depreciation.**

Depreciation Chart Migration from Old to New Asset Wise

New Asset Wise Depreciation Chart is introduced From A.Y.2015-16 (F.Y. 2014-15), Please select appropriate options before Importing Data from Old Depreciation Chart

○ Import New Asset Wise (Asset wise Opening will be Calculated from Depreciation Chart of Previous Years considering all the Openings/Additions/Deductions)

☑ Auto Calculate New Rate as per Companies Act, 2013

Consider Part of a Year as Full Year for Calculation of Expired Life of Asset   ○ No   ○ Yes

○ Import Old Particulars Wise (Opening Balance as per Old Depreciation Chart)

◉ Map with New Asset Group Master

○ Without Mapping (Auto Create New Asset Group with Old Particulars/Block)

Delete Old Depreciation Chart & Don't Import

E_xit   _Next >>

Auto calculation of depreciation as per companies act 2013 according to useful life of asset.
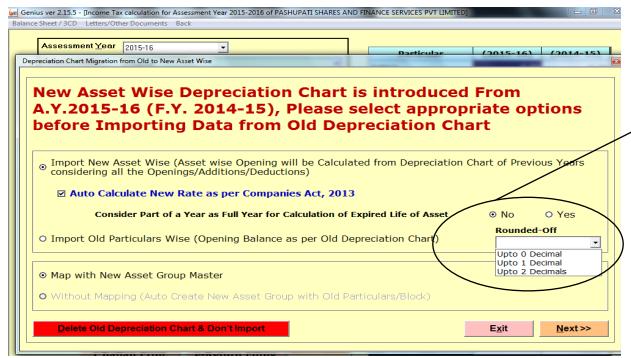Remaining useful life which we are calculating is New useful life-lapsed life which we found in software .User will select whether he wants to consider part of assets as full year or not for calculating remaining useful life

If you are preparing depreciation chart other then company then you can use this option alternatively (import from old depreciation chart)

If you have already prepared depreciation in AY (2015-16) with old formatting and want to import from previous AY 2014-15 then you can use this option.(delete old data & import the same again with new format)
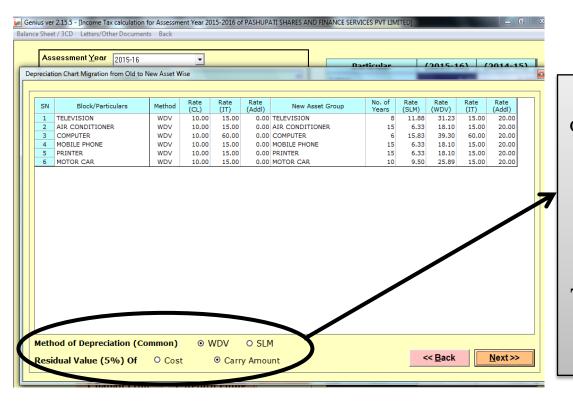
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help

Genius ver 2.15.5 - [Income Tax calculation for Assessment Year 2015-2016 of PASHUPATI SHARES AND FINANCE SERVICES PVT LIMITED]

Balance Sheet / 3CD   Letters/Other Documents   Back

Assessment **Year**   2015-16

Particular   (2015-16)   (2014-15)

Depreciation Chart Migration from Old to New Asset Wise

New Asset Wise Depreciation Chart is introduced From A.Y.2015-16 (F.Y. 2014-15), Please select appropriate options before Importing Data from Old Depreciation Chart

○ Import New Asset Wise (Asset wise Opening will be Calculated from Depreciation Chart of Previous Years considering all the Openings/Additions/Deductions)

☑ **Auto Calculate New Rate as per Companies Act, 2013**

Consider Part of a Year as Full Year for Calculation of Expired Life of Asset   ⦿ No   ○ Yes

Rounded-Off

Upto 0 Decimal
Upto 1 Decimal
Upto 2 Decimals

○ Import Old Particulars Wise (Opening Balance as per Old Depreciation Chart)

⦿ Map with New Asset Group Master

○ Without Mapping (Auto Create New Asset Group with Old Particulars/Block)

Delete Old Depreciation Chart & Don't Import

Exit   **Next >>**

If part of year is not consider as full year then Select rounding of months upto nearest year
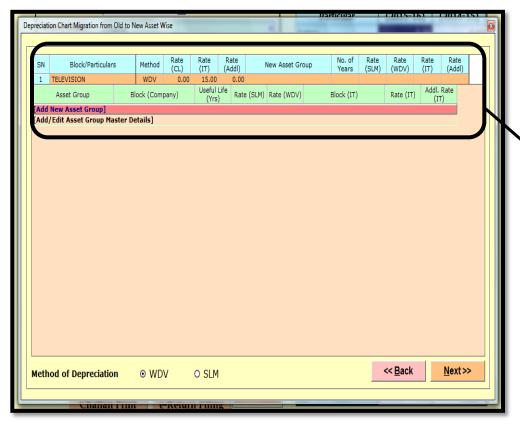
Mapping of old asset block into new asset group

Genius ver 2.15.5 - [Income Tax calculation for Assessment Year 2015-2016 of PASHUPATI SHARES AND FINANCE SERVICES PVT LIMITED]

Balance Sheet / 3CD   Letters/Other Documents   Back

Assessment Year 2015-16

Depreciation Chart Migration from Old to New Asset Wise

SN	Block/Particulars	Method	Rate (CL)	Rate (IT)	Rate (Addl)	New Asset Group	No. of Years	Rate (SLM)	Rate (WDV)	Rate (IT)	Rate (Addl)
1	TELEVISION	WDV	10.00	15.00	0.00	TELEVISION	8	11.88	31.23	15.00	20.00
2	AIR CONDITIONER	WDV	10.00	15.00	0.00	AIR CONDITIONER	15	6.33	18.10	15.00	20.00
3	COMPUTER	WDV	10.00	60.00	0.00	COMPUTER	6	15.83	39.30	60.00	20.00
4	MOBILE PHONE	WDV	10.00	15.00	0.00	MOBILE PHONE	15	6.33	18.10	15.00	20.00
5	PRINTER	WDV	10.00	15.00	0.00	PRINTER	15	6.33	18.10	15.00	20.00
6	MOTOR CAR	WDV	10.00	15.00	0.00	MOTOR CAR	10	9.50	25.89	15.00	20.00

Method of Depreciation (Common)   ● WDV   ○ SLM
Residual Value (5%) Of   ○ Cost   ● Carry Amount

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User have to select method of depreciation whether it is WDV or SLM
Note: Method of Depreciation should be same for all assets for a financial year
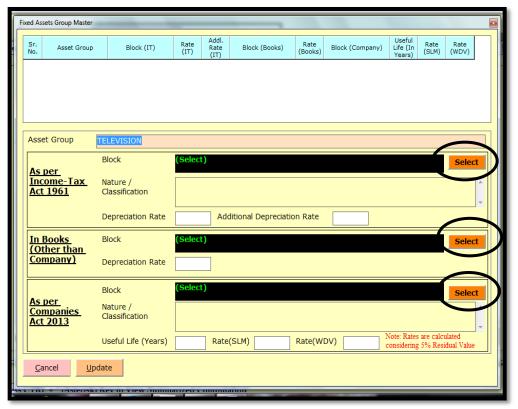This is a common setting of method of depreciation for all assets

Depreciation Chart Migration from Old to New Asset Wise

SN	Block/Particulars	Method	Rate (CL)	Rate (IT)	Rate (Addl)	New Asset Group	No. of Years	Rate (SLM)	Rate (WDV)	Rate (IT)	Rate (Addl)
1	TELEVISION	WDV	0.00	15.00	0.00						

Asset Group	Block (Company)	Useful Life (Yrs)	Rate (SLM)	Rate (WDV)	Block (IT)	Rate (IT)	Addl. Rate (IT)

[Add New Asset Group]

[Add/Edit Asset Group Master Details]

Method of Depreciation   ⊙ WDV   ○ SLM

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In this screen asset of user is television then user have to map this television into new asset group master by clicking on ADD New Asset Group
OR
If asset group is already exist then you can use edit Asset group master

Manage asset group master

By adding new asset group user have to select :
a) Block of asset as per income tax act
b) Block of asset as per books for other then company
c) Block of asset as per companies act 2013

Selection of block of asset and rate of depreciation

Fixed Assets Group Master

Sr. No.	Nature/Classification	Rate
(1)	Machinery and plant other than those covered by sub-items (2), (3) and (8) below :	15.00
(2)	Motor cars, other than those used in a business of running them on hire, acquired or put to use on or after the 1st day of April, 1990	15.00
(3)(i)	Aeroplanes - Aeroengines	40.00
(3)(ii)	Motor buses, motor lorries and motor taxis used in a business of running them on hire	30.00
(3)(iii)	Commercial vehicle which is acquired by the assessee on or after the 1st day of October, 1998, but before the 1st day of April, 1999 and is put to use for any period before the 1st day of April, 1999 for the purposes of business or profession in accordance with the third proviso to clause (ii) of sub-section (1) of section 32 [See Note 6 below the Table]	40.00
(3)(iv)	New commercial vehicle which is acquired on or after the 1st day of October, 1998, but before the 1st day of April, 1999 in replacement of condemned vehicle of over 15 years of age and is put to use for any period before the 1st day of April, 1999 for the purposes of business or profession in accordance with the third proviso to clause (ii) of sub-section (1) of section 32 [See Note 6 below the Table]	60.00
(3)(v)	New commercial vehicle which is acquired on or after the 1st day of April, 1999 but before the 1st day of April, 2000 in replacement of condemned vehicle of over 15 years of age and is put to use before the 1st day of April, 2000 for the purposes of business or profession in accordance with the second proviso to clause (ii) of sub-section (1) of section 32 [See Note 6 below the Table]	60.00
(3)(vi)	New commercial vehicle which is acquired on or after the 1st day of April, 2001 but before the 1st day of April, 2002 and is put to use before the 1st day of April, 2002 for the purposes of business or profession [See Note 6 below the Table]	50.00
(3)(via)	New commercial vehicle which is acquired on or after the 1st day of January, 2009 but before the 1st day of October, 2009 and is put to use before the 1st day of October, 2009 for the purposes of business or profession [See paragraph 6 of the Notes below this Table]	50.00
(3)(vii)	Moulds used in rubber and plastic goods factories	30.00
(3)(viii)	Air pollution control equipment	(Select)
(3ix)	Water pollution control equipment	(Select)
(3x)(a)	Solidwaste control equipments being - caustic/lime/chrome/mineral/cryolite recovery systems	100.00
(3x)(b)	Solidwaste recycling and resource recovery systems	100.00
(3xi)	Machinery and plant, used in semi-conductor industry covering all integrated circuits (ICs) (excluding hybrid integrated circuits) ranging from small scale integration (SSI) to large scale integration/very large scale integration (LSI/VLSI) as also discrete semi-conductor devices such as diodes, transistors, thyristors, triacs, etc., other than those covered by entries (viii), (ix) and (x) of this sub-item and sub-item (8) below	30.00
(3xia)	Life saving medical equipment	(Select)
(4)	Containers made of glass or plastic used as re-fills	50.00
(5)	Computers including computer software [See note 7 below the Table]	60.00
(6)	Machinery and plant, used in weaving, processing and garment sector of textile industry, which is purchased under TUFS on or after the 1st day of April, 2001 but before the 1st day of April, 2004 and is put to use before the 1st day of April, 2004 [See Note 8 below the Table]	50.00
(7)	Machinery and plant, acquired and installed on or after the 1st day of September, 2002 in a water supply project or a water treatment system and which is put to use for the purpose of business of providing infrastructure facility under clause (i) of	100.00

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We have provided all the list according to block of income tax act 1961.user can select category of asset from available list in genius so that rate will automatically appear for auto calculation of depreciation.

As per this example user has selected machinery and plant group for income tax so rate of depreciation is automatically selected i.e. 15% and as per companies act 2013 block is plant & machinery so useful life and rate of depreciation will auto come i.e. 8 years & 31.33% as per WDV and 11.88% as per SLM

Selection of asset group as per companies act 2013

Fixed Assets Group Master

Sr. No.	Nature/Classification	Useful Life	Rate (SLM)	Rate (WDV)
(a)	Plant and Machinery related to production and exhibition of Motion Picture Films	(Select)		
(b)	Plant and Machinery used in glass manufacturing	(Select)		
(c)	Plant and Machinery used in mines and quarries - Portable underground machinery and earth moving machinery used in open cast mining	8	11.88	31.23
(d)	Plant and Machinery used in Telecommunications	(Select)		
(e)	Plant and Machinery used in exploration, production and refining oil and gas	(Select)		
(f)	Plant and Machinery used in generation, transmission and distribution of power	(Select)		
(g)	Plant and Machinery used in manufacture of steel	(Select)		
(h)	Plant and Machinery used in manufacture of non-ferrous metals	(Select)		
(i)	Plant and Machinery used in medical and surgical operations	(Select)		
(j)	Plant and Machinery used in manufacture of pharmaceuticals and chemicals	(Select)		
(k)	Plant and Machinery used in civil construction	(Select)		
(l)	Plant and Machinery used in salt works	15	6.33	18.10

As per new companies act 2013 depreciation should be recognize over the useful life of asset so in genius we are providing you list of assets as per schedule II of companies act 2013 so that user can choose appropriate asset from available list with its useful life for auto calculation of depreciation.

Mapping of all old group of asset according to new asset group

Depreciation Chart Migration from Old to New Asset Wise

SN	Block/Particulars	Method	Rate (CL)	Rate (IT)	Rate (Addl)	New Asset Group	No. of Years	Rate (SLM)	Rate (WDV)	Rate (IT)	Rate (Addl)
1	TELEVISION	WDV	0.00	15.00	0.00	TELEVISION	8	11.88	31.23	15.00	20.00
2	AIR CONDITIONER	WDV	0.00	15.00	0.00	AIR CONDITIONER	15	6.33	18.10	15.00	20.00
3	COMPUTER	WDV	0.00	60.00	0.00	COMPUTER	6	15.83	39.30	60.00	20.00
4	MOBILE PHONE	WDV	0.00	15.00	0.00	MOBILE PHONE	15	6.33	18.10	15.00	20.00
5	PRINTER	WDV	0.00	15.00	0.00	PRINTER	15	6.33	18.10	15.00	20.00
6	MOTOR CAR	WDV	0.00	15.00	0.00	MOTOR CAR	10	9.50	25.89	15.00	20.00

Depreciation Chart Migration from Old to New Asset Wise

SN	Block/Particulars	Method	Rate (CL)	Rate (IT)	Rate (Addl)	New Asset Group	No. of Years	Rate (SLM)	Rate (WDV)	Rate (IT)	Rate (Addl)
1	COMPUTER	WDV	40.00	60.00	0.00	COMPUTER	6	15.83	39.30	60.00	20.00
2	COMPUTER SOFTWARE	WDV	40.00	60.00	0.00	COMPUTER SOFTWARE	6	15.83	39.30	60.00	20.00
3	FLUENCE CAR	WDV	25.89	15.00	0.00	FLUENCE CAR	8	11.88	31.23	15.00	20.00
4	AIR CONDITIONER	WDV	13.91	15.00	0.00	AIR CONDITIONER	15	6.33	18.10	15.00	20.00
5	PULSE CAR	WDV	25.89	15.00	0.00	PULSE CAR	8	11.88	31.23	15.00	20.00
6	ELECTRIC FITTING	WDV	13.91	15.00	0.00	ELECTRIC FITTING	10	9.50	25.89	15.00	20.00
7	FURNITURE	WDV	18.10	10.00	0.00	FURNITURE	10	9.50	25.89	10.00	N/A
8	WATER COOLER	WDV	13.91	15.00	0.00	WATER COOLER	15	6.33	18.10	15.00	20.00
9	EPABX	WDV	13.91	15.00	0.00	EPABX	15	6.33	18.10	15.00	20.00
10	UPS	WDV	13.91	15.00	0.00	UPS	15	6.33	18.10	15.00	20.00
11	UTM	WDV	40.00	60.00	0.00	UTM	6	15.83	39.30	60.00	20.00
12	FIRE EQUIPMENT	WDV	13.91	15.00	0.00	FIRE EQUIPMENT	15	6.33	18.10	15.00	20.00
13	POWER FACTOR CONSOLE	WDV	13.91	15.00	0.00	POWER FACTOR CONSOLE	15	6.33	18.10	15.00	20.00

Method of Depreciation   ⦿ WDV   ○ SLM

Residual Value (5%) Of   ○ Cost   ⦿ Carry Amount

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Select appropriate option and click on next option to import from old WDV of asset in AY (2015-16) with opening balances to calculate depreciation according to new asset group

Adjustment in opening WDV:
If there is a sale from opening then insert details of deduction

User can select assets wise depreciation method and residual value other than common settings

If there is a deduction from opening WDV then user has to bifurcate opening WDV into two parts i.e. WDV which is sold during the year and WDV which remains with company .

For example opening WDV of Air conditioner (AC) is 50000 from which AC of WDV of Rs 10000 is sold during the year then AC should be bifercated into two parts 10000 and 40000

For 10000 WDV we have to insert detail of deduction i.e. Date of deduction and sale value of assets coz user is maintaining assets wise record so that assets wise profit and remaining WDV can be recognize.

Asset Group AIR CONDITIONERS (SURAT)　　　　　Manage Asset Group Master

Particulars PLANT

For Calculation as per Companies Act 2013　　　Block : PLANT AND MACHINERY

Cost 40000.00

Depreciation upto 31/03/2014 .... 28293.00

For Calculation of Carrying Amount, Consider Depreciation Upto 31/03/ 2014 ▼　28293.00

Residual Value ☑ Default (5%) ... 585.00　Remaining Life (Years) [Useful Life : 15]　0

Rate (%) ☐ Auto Calculated 18.10

For Calculation as per Income-Tax Act 1961　　Block : MACHINERY AND PLANT

Written Down Value 40000

Adjustment on Account of Excess Sale/Deduction of Other Assets in Block (if any) in Earlier Years	Particulars	Written Down Value	Date of Deduction	Amount of Deduction	Excess Deduction	Amount To be Adjusted

Rate (%) ☑ Default (As per Fixed Asset Group Master) 15.00

Details of Sale/Deduction

Date of Sale/Deduction [　　　] Sale/Deduction Amount [0.00] Expenses (If any) [0.00]

From	To	Shift
01/04/2014	31/03/2015	Single

☑ Auto Calculated Depreciation as per Companies Act 2013

2119.00　Calculated for 365 Days

Update

Cancel

Depreciation will be calculated on remaining WDV i.e. 40,000 Rs

Details of Assets Acquired during the year

Details of Assets (Addition during the Year)

SN	Asset Group	Particulars	Date of Put to Use	Cost	Misc. Adj.	Net Amount	As per Companies Act			IT - Rate (%)	Addl. Dep. Rate (%)	Details of Sale/Deduction		
							Residual Value	Useful Life (Years)	Rate (%)			Date	Amount	Expenses

Add   Edit   Delete   Delete All

Method of Depreciation   ⦿ WDV   ◯ SLM   Residual Value (5%) Of   ◯ Cost   ⦿ Carry Amount

Rounding-off (Final Accounts)   ◯ No   ⦿ Yes   Rounding-off (IT)   ◯ No   ⦿ Yes

Show Additional Depreciation (IT)   [Yes (Only If Applicable ▾]

Depr. Calculation (FA)   Fixed Asset Schedule (FA)   Depr. Calculation (IT)   Depreciation Chart (IT)   Edit (IT)   Back

Asset which are acquired during the year will govern with new provisions of companies act 2013 so here user can insert details of addition

Addition and deduction during the year

Now user have to insert detail of asset which are acquired during the year and assets which are sold during the year from that addition

List of fixed asset of the company
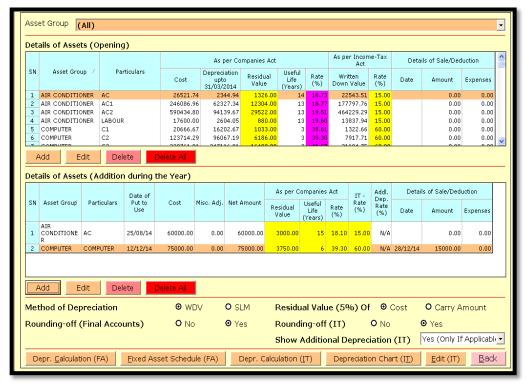
Asset Group (All)

Details of Assets (Opening)

SN	Asset Group	Particulars	As per Companies Act						As per Income-Tax Act		Details of Sale/Deduction		
			Cost	Depreciation upto 31/03/2014	Residual Value	Useful Life (Years)	Rate (%)	Written Down Value	Rate (%)	Date	Amount	Expenses
1	AIR CONDITIONER	AC	26521.74	2344.94	1326.00	14	18.73	22543.51	15.00		0.00	0.00
2	AIR CONDITIONER	AC1	246086.96	62327.34	12304.00	13	18.77	177797.76	15.00		0.00	0.00
3	AIR CONDITIONER	AC2	590434.80	94139.67	29522.00	13	19.51	464229.29	15.00		0.00	0.00
4	AIR CONDITIONER	LABOUR	17600.00	2604.05	880.00	13	19.60	13837.94	15.00		0.00	0.00
5	COMPUTER	C1	20666.67	16202.67	1033.00	3	38.61	1322.66	60.00		0.00	0.00
6	COMPUTER	C2	123714.29	96067.19	6186.00	3	39.30	7917.71	60.00		0.00	0.00

Add   Edit   Delete   Delete All

Details of Assets (Addition during the Year)

SN	Asset Group	Particulars	Date of Put to Use	Cost	Misc. Adj.	Net Amount	As per Companies Act			IT - Rate (%)	Addl. Dep. Rate (%)	Details of Sale/Deduction		
							Residual Value	Useful Life (Years)	Rate (%)			Date	Amount	Expenses
1	AIR CONDITIONER	AC	25/08/14	60000.00	0.00	60000.00	3000.00	15	18.10	15.00	N/A		0.00	0.00
2	COMPUTER	COMPUTER	12/12/14	75000.00	0.00	75000.00	3750.00	6	39.30	60.00	N/A	28/12/14	15000.00	0.00

Add   Edit   Delete   Delete All

Method of Depreciation   ⦿ WDV   ○ SLM   **Residual Value (5%) Of** ⦿ Cost   ○ Carry Amount

Rounding-off (Final Accounts) ○ No ⦿ Yes   **Rounding-off (IT)** ○ No   ⦿ Yes

Show Additional Depreciation (IT) Yes (Only If Applicable)

Depr. Calculation (FA)   Fixed Asset Schedule (FA)   Depr. Calculation (IT)   Depreciation Chart (IT)   Edit (IT)   Back

Total assets with the company
a) Opening WDV of assets
b) Additions in the assets during the year

Here is the print of depreciation as per schedule II company act 2013

FIXED ASSETS

Block / Asset Group	Rate	Gross Block 01/04/2014 Rupees	Additions Rupees	Sale/Adj. Rupees	31/03/2015 Rupees	Depreciation 01/04/2014 Rupees	For the Year Rupees	Sale/Adj. Rupees	31/03/2015 Rupees	Net Block 31/03/2015 Rupees	31/03/2014 Rupees
COMPUTERS AND DATA PROCESSING UNITS											
COMPUTER	39.30%	0.00	7,29,993.14	0.00	7,29,993.14	0.00	1,40,637.89	0.00	1,40,637.89	5,89,355.25	0.00
	45.07%	6,49,321.72	0.00	0.00	6,49,321.72	2,09,052.43	1,98,429.38	0.00	4,07,481.81	2,41,839.91	4,40,269.29
	52.71%	6,56,341.79	0.00	0.00	6,56,341.79	3,13,893.75	1,80,504.36	0.00	4,94,398.11	1,61,943.68	3,42,448.04
	63.16%	10,22,887.72	0.00	0.00	10,22,887.72	7,39,908.64	1,78,729.59	0.00	9,18,638.23	1,04,249.49	2,82,979.08
	77.64%	1,00,900.00	0.00	0.00	1,00,900.00	86,505.18	11,175.36	0.00	97,681.54	3,218.46	14,393.82
		24,29,451.23	7,29,993.14	0.00	31,59,444.37	13,45,361.00	7,09,476.58	0.00	20,58,837.58	11,00,606.79	10,80,090.23
COMPUTER SOFTWARE	39.30%	0.00	5,89,607.90	0.00	5,89,607.90	0.00	2,22,193.33	0.00	2,22,193.33	3,67,414.57	0.00
	52.71%	2,01,150.00	0.00	0.00	2,01,150.00	1,10,262.30	47,906.90	0.00	1,58,169.20	42,980.80	90,887.70
	63.16%	1,85,346.00	0.00	0.00	1,85,346.00	1,37,143.70	30,444.57	0.00	1,67,588.27	17,757.73	48,202.30
		3,86,496.00	5,89,607.90	0.00	9,76,103.90	2,47,406.00	3,00,544.80	0.00	5,47,950.80	4,28,153.10	1,39,090.00
UPS	45.07%	5,05,000.00	0.00	0.00	5,05,000.00	59,083.00	2,00,974.79	0.00	2,60,057.79	2,44,942.21	4,45,917.00
UTM	45.07%	2,67,000.00	0.00	0.00	2,67,000.00	67,591.00	89,873.64	0.00	1,57,464.64	1,09,535.36	1,99,409.00
		35,87,947.23	13,19,601.04	0.00	49,07,548.27	17,23,441.00	13,00,869.81	0.00	30,24,310.81	18,83,237.46	18,64,506.23
ELECTRICAL INSTALLATIONS AND EQUIPMENT											
ELECTRIC FITTING	25.89%	0.00	32,300.23	0.00	32,300.23	0.00	6,359.80	0.00	6,359.80	25,940.43	0.00
	28.31%	64,223.52	0.00	0.00	64,223.52	4,138.83	17,009.98	0.00	21,148.81	43,074.71	60,084.69
	31.23%	2,28,407.48	0.00	0.00	2,28,407.48	33,512.17	60,865.79	0.00	94,377.96	1,34,029.52	1,94,895.31
		2,92,631.00	32,300.23	0.00	3,24,931.23	37,651.00	84,235.57	0.00	1,21,886.57	2,03,044.66	2,54,980.00
FURNITURE AND FITTINGS											
FURNITURE	28.31%	3,91,599.00	0.00	0.00	3,91,599.00	28,963.03	1,02,662.24	0.00	1,31,625.27	2,59,973.73	3,62,635.97
	31.23%	5,62,127.00	0.00	0.00	5,62,127.00	1,12,875.97	1,40,301.09	0.00	2,53,177.06	3,08,949.94	4,49,251.03
		9,53,726.00	0.00	0.00	9,53,726.00	1,41,839.00	2,42,963.33	0.00	3,84,802.33	5,68,923.67	8,11,887.00
MOTOR VEHICLES											
CYCLE	25.89%	0.00	11,985.00	0.00	11,985.00	0.00	1,156.16	0.00	1,156.16	10,828.84	0.00
FLUENCE CAR	45.07%	15,50,000.00	0.00	0.00	15,50,000.00	7,28,805.00	3,70,112.59	0.00	10,98,917.59	4,51,082.41	8,21,195.00
PULSE CAR	39.30%	7,08,521.00	0.00	0.00	7,08,521.00	3,01,979.00	1,59,771.01	0.00	4,61,750.01	2,46,770.99	4,06,542.00
		22,58,521.00	11,985.00	0.00	22,70,506.00	10,30,784.00	5,31,039.76	0.00	15,61,823.76	7,08,682.24	12,27,737.00
PLANT AND MACHINERY											
AIR CONDITIONER	18.10%	0.00	32,760.87	0.00	32,760.87	0.00	598.86	0.00	598.86	32,162.01	0.00
	19.26%	26,521.74	0.00	0.00	26,521.74	2,344.94	4,656.45	0.00	7,001.39	19,520.35	24,176.80
	20.58%	8,54,121.75	0.00	0.00	8,54,121.75	1,59,071.06	1,43,041.44	0.00	3,02,112.50	5,52,009.25	6,95,050.70
		8,80,643.50	32,760.87	0.00	9,13,404.37	1,61,416.00	1,48,296.75	0.00	3,09,712.75	6,03,691.62	7,19,227.50
ATTENDENCE MACHINE	18.10%	0.00	37,500.00	0.00	37,500.00	0.00	4,810.14	0.00	4,810.14	32,689.86	0.00
CAMERA	18.10%	0.00	1,15,000.00	0.00	1,15,000.00	0.00	10,093.85	0.00	10,093.85	1,04,906.15	0.00
EPABX	18.10%	0.00	2,18,800.00	0.00	2,18,800.00	0.00	19,236.88	0.00	19,236.88	1,99,563.12	0.00
	19.26%	3,57,700.00	0.00	0.00	3,57,700.00	34,984.00	62,155.10	0.00	97,139.10	2,60,560.90	3,22,716.00
		3,57,700.00	2,18,800.00	0.00	5,76,500.00	34,984.00	81,591.98	0.00	1,16,375.58	4,60,124.02	3,22,716.00
FIRE EQUIPMENT	19.26%	27,337.50	0.00	0.00	27,337.50	302.00	5,207.04	0.00	5,509.04	21,828.46	27,035.50
LED DISPLAY	18.10%	0.00	63,000.00	0.00	63,000.00	0.00	5,404.71	0.00	5,404.71	57,595.29	0.00
MICROVAVE	18.10%	0.00	4,500.00	0.00	4,500.00	0.00	191.91	0.00	191.91	4,308.09	0.00
POWER FACTOR CONSOLE	19.26%	71,870.00	0.00	0.00	71,870.00	154.00	13,810.58	0.00	13,974.58	57,895.42	71,705.00
PRI LOGGER	15.33%	0.00	1,32,600.00	0.00	1,32,600.00	0.00	12,976.24	0.00	12,976.24	1,19,623.75	0.00
WATER COOLER	20.58%	62,710.52	0.00	0.00	62,710.52	9,587.00	10,932.82	0.00	20,519.82	42,190.70	53,123.52
		14,00,261.52	6,04,160.87	0.00	20,04,422.39	2,06,453.00	2,93,116.02	0.00	4,99,569.02	15,04,853.37	11,93,808.52
Grand Total		84,93,086.75	19,68,047.14	0.00	1,04,61,133.89	31,40,168.00	24,52,224.49	0.00	55,92,392.49	48,68,741.40	53,52,918.75

Depreciation chart as per income tax act 1961 according to block

FIXED ASSETS

Particulars	Rate	WDV as on 01/04/2014	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2015
			More than 180 Days	Less than 180 Days				
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AIR CONDITIONER	15%	6,78,408.50	0.00	32,760.87	0.00	7,11,169.37	1,04,218.00	6,06,951.37
ATTENDENCE MACHINE	15%	0.00	37,500.00	0.00	0.00	37,500.00	5,625.00	31,875.00
CAMERA	15%	0.00	0.00	1,15,000.00	0.00	1,15,000.00	8,625.00	1,06,375.00
COMPUTER	60%	5,01,579.51	4,37,580.96	2,92,412.18	0.00	12,31,572.65	6,51,220.00	5,80,352.65
COMPUTER SOFTWARE	60%	54,695.00	5,89,607.90	0.00	0.00	6,44,302.90	3,86,582.00	2,57,720.90
CYCLE	15%	0.00	0.00	11,985.00	0.00	11,985.00	899.00	11,086.00
ELECTRIC FITTING	15%	2,36,446.00	28,490.67	3,809.56	0.00	2,68,746.23	40,026.00	2,28,720.23
EPABX	15%	3,04,045.00	13,000.00	2,05,800.00	0.00	5,22,845.00	62,992.00	4,59,853.00
FIRE EQUIPMENT	15%	25,287.50	0.00	0.00	0.00	25,287.50	3,793.00	21,494.50
FLUENCE CAR	15%	10,35,884.00	0.00	0.00	0.00	10,35,884.00	1,55,383.00	8,80,501.00
LED DISPLAY	15%	0.00	0.00	63,000.00	0.00	63,000.00	4,725.00	58,275.00
MICROVAVE	15%	0.00	0.00	4,500.00	0.00	4,500.00	338.00	4,162.00
POWER FACTOR CONSOLE	15%	66,480.00	0.00	0.00	0.00	66,480.00	9,972.00	56,508.00
PRI LOGGER	60%	0.00	1,32,600.00	0.00	0.00	1,32,600.00	79,560.00	53,040.00
PULSE CAR	15%	5,11,907.00	0.00	0.00	0.00	5,11,907.00	76,786.00	4,35,121.00
UPS	15%	4,29,250.00	0.00	0.00	0.00	4,29,250.00	64,388.00	3,64,862.00
WATER COOLER	15%	49,306.52	0.00	0.00	0.00	49,306.52	7,396.00	41,910.52
FURNITURE COMPUTER	10%	8,48,056.00	0.00	0.00	0.00	8,48,056.00	84,806.00	7,63,250.00
UTM	60%	1,06,800.00	0.00	0.00	0.00	1,06,800.00	64,080.00	42,720.00
Total		48,48,145.03	12,38,779.53	7,29,267.61	0.00	68,16,192.17	18,11,414.00	50,04,778.17