


### 4.3.2 Student-Computer Ratio

#### Invoices of Computers Purchased for students in the last 5 years

##### Invoice 1: 10 LED Monitors (PC Doctor Pvt. Ltd.)



**PC Doctor India Pvt. Ltd.**

Regd. Office: 301, Mahaveer Industrial Estate, Ramchandra Lane (1st), Kanchpada, Malad (West), Mumbai-400 064  
Tel: 40124571 / 72 / 73 / 74 E-mail: mumbai@pcdoctor.co.in Website: www.pcdoctor.co.in

**TAX INVOICE**

Name: M/S. Ghanshyamdas Saraf College of Arts & Commerce No.: PCPI/16-17/415  
RS Champus, S. V. Road, Malad (West), Mumbai-400065 Date: September 24, 2016

S. No.	Particulars	Quantity	Rate	Discount in %	Amount
1	16" Acer LED Monitor-Model: P166HQL	10	4250.00	5.660	40094.34
	PO: RS/2016/0923, Dt: 23-09-2016				
	For Cyberzone Lab				
1	S/N: mmlTY55007604059C04207				
2	S/N: mmlTY550075520D3D54205				
3	S/N: mmlTY5500760405BE44207				
4	S/N: mmlTY5500760405C3F4207				
5	S/N: mmlTY5500760405C394207				
6	S/N: mmlTY5500760405BED4207				
7	S/N: mmlTY55007604059FD4207				
8	S/N: mmlTY55007604059B74207				
9	S/N: mmlTY550075520D3B84205				
10	S/N: mmlTY55007604059FC4207				
	<b>Total</b>				40094.34
Type of Sale			VAT@6%		2405.66
Cash / Chaque No. <u>OCN/10332/50416</u>			Service Tax		
Bank Name			Others		
₹ in words Forty Two Thousand Five Hundred Only			Net Payable		₹ 42500.00

Subject to Mumbai Jurisdiction

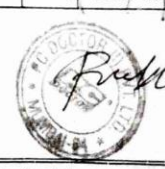
VAT TIN No.: 27080284114 V.w.e.f. 01-04-06

CST TIN No.: 27080284114 C.w.e.f. 01-04-06

S.T. No. AAACF2443DST001

PAN No.: AAACF2443D

I/We hereby certify that my/our registration certificate under the Maharashtra Value Added Tax Act, 2002 is in force on the date on which the sale of the goods specified in this "TAX INVOICE" is made by me/us and that the transaction of sale covered by this "TAX INVOICE" has been effected by me/us and it shall be accounted for in the turnover of sales while filing of return and the due tax, if any, payable on the sale has been paid or shall be paid.



**Thanks for your Business**

All H/W connected and working :-

(for GSC)

28/9/16

Installed at: Cyber Zone

Area: GSCC Floor: 6th

Asset Code No. Entered

28/9/2016

Authorized Signatory

Invoice 2: 12 Desktop (SBS Infotech)

**TAX INVOICE**

SBS Infotech From 01 April 2017  
 SHOP NO. 20, SAMMELAN ACHARYA, P.K. RD,  
 NR. S. K. K. S. HIGH SCHOOL,  
 MULUND(W), MUMBAI - 400080  
 GSTIN/UIN : ANWPS9722L17U  
 E-Mail : accounts@sbsinfotech.co.in

Invoice No. 452  
 Delivery Date 10 Oct 2017  
 Supplier's Ref. 360  
 Buyer's Order No. R3/2017/1009-146  
 Dispatch Document No. R3/2017/1009-146  
 Dispatched through By Hand  
 Terms of Delivery

Debited 10 Oct 2017  
 Mode of Payment A/c P/H P/O  
 Other Information

Debited 9 Oct 2017  
 Delivery Date Date 10 Oct 2017  
 Destination Malad

**OUTWARD**  
 NUMBER BS/5075  
17/10/17  
17/10/17  
 Description of Goods

Description of Goods	HSN/SAC	GST Rate	Quantity	Rate	per	Disc %	Amount
Desktop 8GB/16GB DDR4/1TB/DOS 3 YEARS WARRANTY-1AL26PA SGT722RHSV/GPF/GJH GH4/H3B/GH9/GJJ GRQ/GH5/H69	84715000	18 %	12.0 UNIT	25,677.96	UNIT		3,08,135.52
Cgst Output 9%							27,732.20
Sgst Output 9%							27,732.20
Rounding Off							0.08
<b>Total</b>			<b>12.0 UNIT</b>				<b>3,63,600.00</b>

Amount Chargeable (in words)  
 NR Three Lakh Sixty Three Thousand Six Hundred Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax Amount
4715000	3,08,135.52	9%	27,732.20	9%	27,732.20	55,464.40
<b>Total</b>	<b>3,08,135.52</b>		<b>27,732.20</b>		<b>27,732.20</b>	<b>55,464.40</b>

Tax Amount (in words) : INR Fifty Five Thousand Four Hundred Sixty Four and Forty paise Only

Company's PAN : ANWPS9722L

Declaration  
 We hereby certify that my/our registration certificate under the Maharashtra Value Added Tax Act 2002 is in force on the date of which the sales of goods specified in this tax invoice made by me/us & that the transaction of sale covered by invoice has been effected by me/us & it shall be counted for turnover of sales while filing of return & due tax payable on sale has been paid or shall be paid

Company's Bank Details  
 Bank Name : The Bharat Co-Operative Bank (Mumbai) Ltd  
 A/c No. : 005213100000192  
 Branch & IFS Code : Mulund West & BCBM0000093  
 for SBS Infotech From 01 April 2017

APPROVED 17/10/17  
 GSC

This is a Computer Generated Invoice

Received, Quality Quantity not checked,  
 1/10/2020

### 4.3.2 Student-Computer Ratio

#### Ledger Entries of Computers Purchased:

The following are the details of all the computers purchased during the last 5 years along with their ledger entries:

- 10 LED Monitors for the Cyberzone Lab (6th Floor Computer Lab) from PC Doctor Pvt. Ltd.
- 12 Desktops for the Bloomberg Lab (1st Floor) purchased from SBS Infotech

**GHANSHYAMDAS SARAF COLLEGE OF COMMERCE**  
**COMPUTER SETS**  
Ledger Account

Done <sup>(1)</sup>  
R

1-Apr-2015 to 31-Mar-2019

Date	Particulars	Vch Type	Vch No.	Debit	Credit
1-4-2015	Cr Opening Balance			15,151.00	
31-3-2016	Dr Depreciation DEPRICIATION PROVIDED UPTO 31.03. 2016	Journal	330		9,091.00
				15,151.00	9,091.00
	Dr Closing Balance			15,151.00	6,060.00
					15,151.00
1-4-2016	Cr Opening Balance			6,060.00	
20-10-2016	Cr PC DOCTOR (I) PVT. LTD Invoice no. PCPL/16-17/415 Dt. 24.09.2016 16" Acer LED monitor Model P166HQL with power for Cyberzone Lab == DCN/10332 /Sep 16 (entry change from exps to assets as per email 5.12	Journal (16-17)	466	42,500.00	
31-3-2017	Dr Depreciation DEPRICIATION PROVIDED UPTO 31.03. 2017	Journal	17		16,387.00
				48,560.00	16,387.00
	Dr Closing Balance			48,560.00	32,173.00
					48,560.00
1-4-2017	Cr Opening Balance			32,173.00	
13-10-2017	Cr SBS Infotech Expenses booked for HP Desktop - 280G2 /I3/6100/8GB DDR4/1TB/DOS 3yr. warranty -1AL26PA Sr.no. SGH722RH9V/GPF/GJH GQZ/GH4/H3B/GH9/GJJ/HB9/GRO/GH5 /H69 12 unit @ 25677.96 + 18% GST Invoice no 452 Dt. 10.10.17 == DCN/10174 /Oct17	Capital Purchase	186	3,63,600.00	
31-3-2018	Dr Depreciation DEPRICIATION PROVIDED UPTO 31.03. 2018	Journal (17-18)	456		85,590.00
				3,95,773.00	85,590.00
					2,10,183.00

208 = NETT  
14-10-2017  
605 = 1100 NETT  
14-11-2017

1718 ✓