

CHAPTER X

ASSESSMENT

18. *Assessment.*—(1) The Financial year, for the purpose of Section 72 of the Act and Rules made under section 109 of the Waqf Act, 1995 shall be the year ending on 31st day of March.

(2) The period within which the Muthavalli of a Waqf shall submit a return of the net annual income of the Waqf to the assessing authority as per rules shall be 31st May of the succeeding year.

(3) Every annual return referred to in rules shall be submitted in the Form prescribed by the Board.

(4) Muthavalli of a Waqf may remit annual contribution or any portion thereof along with the annual return referred to in the rules.

(5) Muthavalli of every Waqf shall pay annual contribution at 7 percent on the net annual income, if the annual income is more than ₹ 50,000.

(6) All payments shall be made to Administrative-cum-Accounts Officer or Divisional Waqf Officer by way of Demand Draft or Money Order or by cash.

(7) All Demand Draft shall be drawn in the name of 'Kerala State Waqf Board' and shall be Account Payee Only".

(See regulation)

Name of the Waqf

Registration No.

The year for which contribution is due

1. Name and Address of the Mutawalli

(a) Official

(b) Residential

INCOME

2. Income from landed properties

(a) from agricultural operations

(i) Paddy (ii) Coconut (iii) other items

(b) from Pattam

3. Income from rent on building

4. Income from hired utensils

5. Income from Bhandaram/Nerchapetty

6. Income from deposits

7. Income from festivals/Nerchas

8. Income by way of donations

(a) to the Corpus of the Waqf

(b) to other specific purposes
(Specify each items)

9. Income by way of subscription

10. Income from Tin collection

11. Income from Bucket collection

12. Income from Pidiyari

13. Income from Kettuthengu/Ottathengu/
Kudithengu

14. Income by way of Grant in aid

(a) Government of India

(b) State Government

(c) Local Bodies

(d) Other sources

15. Income from remunerative undertakings

16. Income from non-remunerative undertakings

(a) School

(b) College

(c) Hospital

(d) Poor Home

(e) Orphanage

(f) Other institutions

17. income by way of voluntary contributions

18. Income by way of audit recoveries

19. income from sale proceeds of religious books
and publication

20. Withdrawal from Banks

21. Receipt from Courts

22. Security deposits

23. Advance in deposit received

24. Loans

25. Sale proceeds of immovable properties

26. Other items, if any, specify

Deductions

1. Land Revenue paid :
2. Rates, cesses, taxes and licence fee paid :
3. Total expenditure for agricultural operations :
 - (a) Maintenance and repair charges for irrigation work :
 - (b) Cost of seed or seedlings :
 - (c) Expenditure for manure :
 - (d) Purchase and maintenance of agricultural impediments :
 - (e) Purchase and maintenance of cattle for cultivation :
 - (f) Wages for flowing, watering, sowing, transplanting, harvesting, crushing & other agricultural operation :

(If it exceeds 10% of the income derived from land deduct only 10% of income of the same)

4. Expenditure on sundry repairs to rented building :

(If it exceeds 5% of the annual rent deduct only 5%)

5. Sale proceeds reinvested :
6. Advance & deposits recovered :
7. Loans received :
8. Deposits made as securities :
9. Withdrawals from Banks & withdrawals of investments :
10. Amount recovered towards books & publication as a non-remunerative enterprise :

11. Sales proceeds of religions books & publication as a non-remunerative enterprise :
12. Donation in cash or kind or offerings made to the corpus of the Waqf :
13. Expense on service for which voluntary contributions are received :
14. Audit recoveries :
 - 7% of the net annual income : Rs.
 - Advance amount paid if any : Rs.
 - (Specify the details)
 - Balance amount paid : Rs.
 - Mode of payment (specify details) :

VERIFICATION

I,

S/o..... solemnly declare that to the best of my knowledge and belief the information given in this return and the annexure and statements accompanying it is correct and complete and the amount of total income and other particulars shown therein are truly stated and in so far it relates to the relevant year. I further solemnly declare that during the said year no other income has accrued or arisen or was received by me from any asset held by me as Mutawalli. I further declare that I am making this return in my capacity as Mutawalli of..... Waqf and that I am competent to make this return and verify it.

Place:

Date :

Name and Signature

Deductions

1. Land Revenue paid :
2. Rates, cesses, taxes and licence fee paid :
3. Total expenditure for agricultural operations :
 - (a) Maintenance and repair charges for irrigation work :
 - (b) Cost of seed or seedlings :
 - (c) Expenditure for manure :
 - (d) Purchase and maintenance of agricultural impediments :
 - (e) Purchase and maintenance of cattle for cultivation :
 - (f) Wages for flowing, watering, sowing, transplanting, harvesting, crushing & other agricultural operation :

(If it exceeds 10% of the income derived from land deduct only 10% of income of the same)

4. Expenditure on sundry repairs to rented building :

(If it exceeds 5% of the annual rent deduct only 5%)

5. Sale proceeds reinvested :
6. Advance & deposits recovered :
7. Loans received :
8. Deposits made as securities :
9. Withdrawals from Banks & withdrawals of investments :
10. Amount recovered towards books & publication as a non-remunerative enterprise :

11. Sales proceeds of religions books & publication as a non-remunerative enterprise :
12. Donation in cash or kind or offerings made to the corpus of the Waqf :
13. Expense on service for which voluntary contributions are received :
14. Audit recoveries :
 - 7% of the net annual income : Rs.
 - Advance amount paid if any : Rs.
 - (Specify the details)
 - Balance amount paid : Rs.
 - Mode of payment (specify details) :

VERIFICATION

I,
 S/o..... solemnly declare that to the best of my knowledge and belief the information given in this return and the annexure and statements accompanying it is correct and complete and the amount of total income and other particulars shown therein are truly stated and in so far it relates to the relevant year. I further solemnly declare that during the said year no other income has accrued or arisen or was received by me from any asset held by me as Mutawalli. I further declare that I am making this return in my capacity as Mutawalli of.....
Waqf and that I am competent to make this return and verify it.

Place:

Date:

Name and Signature