

**Office of the Chairperson  
Committee for Fixation & Regulation of Fee of Private  
Schools, J&K (FFRC)**

Order No: 636 -FFRC (FF) of 2021  
Dated: 01 / 11 /2021

**Sub: Fixation and Regulation of fee of Delhi Public School, Athwajan, Srinagar.**

**Delhi Public School, Athwajan, Srinagar** submitted file for fixation and regulation of fee structure of the School, which has been registered in FFRC office under No. **FFRC/FF/2021/Sgr/270**.

The Committee vide Order No.239-FFC of 2017 dated 20.11.2017 has regulated the tuition fee of the School for the **Session 2015-16 & 2016-17**.

The Committee for Fixation and Regulation of Fee of Private Schools (FFRC), creature of Section – 20A of the Jammu and Kashmir School Education Act' 2002, is enjoined with statutory duty to fix, determine and regulate the fee structure of Private Schools. The FFRC is under further statutory and legal obligation to ensure that private schools do not indulge in commercialization of education and convert noble mission of imparting education into a commercial activity.

In order to perform the statutory duty, it is deemed appropriate to travel back in time of the subject matter school.

Perusal of Order No.239-FFC of 2017 dated 20.11.2017, show the Committee found it just and proper to regularize the Tuition Fee of the School for the year 2015-16, which is taken note of:

<b>Tuition Fee:</b>	
LKG to 5 <sup>th</sup>	Rs.2,400/-
6 <sup>th</sup> to 10 <sup>th</sup>	Rs.2,800/-
11 <sup>th</sup> & 12 <sup>th</sup>	Rs.3,400/-

In terms of same Order, the Committee, which at that point of time was not statutory Committee, but was set-up in pursuance to judgement of Hon'ble the Supreme Court, further allowed an increase of 8% in the Tuition Fee of the School for the year 2016-17, and with this increase, the Tuition Fee of the School for the year 2016-17 was fixed and regulated as under:

Tuition Fee:	
LKG to 5 <sup>th</sup>	Rs.2,590/-
6 <sup>th</sup> to 10 <sup>th</sup>	Rs.3,025/-
11 <sup>th</sup> & 12 <sup>th</sup>	Rs.3,670/-

It was specifically stated in the Order that the hike is made **in respect of Tuition Fee only** and it will not apply to other charges, including the Admission Fee. It was further stated in the Order that School shall not charge more fee on any Head, including Admission Fee, than what it was charging in August' 2014, without approval of the Committee.

The necessary details relevant for disposal of the claim of the School Management provided in Order No.20-FFC of 2019 dated 15.07.2019, is taken note of:

*"The fee structure of the School approved by the Committee vide Order No.239-FFC of 2017 dated 20.11.2017 for the year 2016-17:*

LKG	UKG	1 <sup>st</sup>	2 <sup>nd</sup>	3 <sup>rd</sup>	4 <sup>th</sup>	5 <sup>th</sup>
2590	2590	2590	2590	2590	2590	2590
6 <sup>th</sup>	7 <sup>th</sup>	8 <sup>th</sup>	9 <sup>th</sup>	10 <sup>th</sup>	11 <sup>th</sup>	12 <sup>th</sup>
3025	3025	3025	3025	3025	3670	3670

*The present fee structure of the School is as under:-*

LKG	UKG	1 <sup>st</sup>	2 <sup>nd</sup>	3 <sup>rd</sup>	4 <sup>th</sup>	5 <sup>th</sup>
2750	2750	2750	2750	2750	2750	2750
6 <sup>th</sup>	7 <sup>th</sup>	8 <sup>th</sup>	9 <sup>th</sup>	10 <sup>th</sup>	11 <sup>th</sup>	12 <sup>th</sup>
3250	3250	3250	3250	3250	3950	3950
Admission Fee = Rs.1,10,000/-						
Annual Charges = Rs.8,700/-						

It is specifically stated that charging and collecting of Admission Fee is barred by statute. The above mention of Admission Fee in 'Chart' is what the School Management was charging and collecting earlier.

The Order No.239-FFC of 2017 dated 20.11.2017, also referred to the claim of the School Management for regulation of fee structure for academic session 2017-18. The then Fee Fixation Committee could not consider the claim of the School Management for non-availability of audited income and expenditure statement ending 31<sup>st</sup> March' 2017. The order further shows that Mr. Dhar was asked to produce the said documents, about which he said that he has not received these documents from Chartered Accountant, and further stated he will approach the Committee again for fixation of fee for the Session 2017-18.

The Committee in the aforesaid circumstances specifically ordered that fee structure for the Session 2017-18 will be decided after the School submits its audited report. It was further specifically ordered that till then the fee structure should be same as in 2016-17.

The record further shows that the School Management had made request for allowing it to make hike of 6% in the fee structure but the Committee did not accede to the request and asked the committee of officers to submit report as provided in Order dated 09.07.2019. Prima facie, the School Management/ Chairperson/ Principal, in cruel disregard to the aforesaid orders of the Committee has made hike in the fee.

In order to provide further enhancement in the fee structure of the School in pursuance to the decision of the Committee dated 09.07.2019, to further appreciate the efforts of School in raising the educational standards, a team of officers comprising of Director Academics, BOSE, Joint Director School Education, Chartered Accountant (Member) and A.O., FFC were asked to make inspection of the School and submit report. The team was directed to submit report within 15 days. Report of the A.O.,



FFRC dated 3<sup>rd</sup> of February' 2021 reveals that the team members, excepting Joint Director School Education, made inspection of the School. The A.O.'s report further show that due to non-availability of one member of the team and expiry of the term of the then Chairman, on 28<sup>th</sup> July' 2019, the report could not be framed and submitted.

The School Management has now submitted its record in pursuance to Order No.35-FFRC of 2021 dated 19.01.2021 which has been received in FFRC on 22<sup>nd</sup> of March' 2021.

In the application submitted alongwith the documents, it is stated that the School Management has not enhanced fee for the last 3 years. Many reasons have been given for seeking enhancement in the fee structure of the School, which besides others, is for providing more facilities to staff and sending them for training; to constantly upgrade the education and other facilities. It is also stated in the application that the School under reference is one of the few schools in the country and only in the UT, who cater to children with special needs and those visually impaired.

The Chairman of the School has, accordingly, requested for the enhancement of the fee structure in the manner suggested by School Management in their documents.

During the course of examination of the record, it was deemed necessary to ask the Chairman of the School to appear in FFRC, Srinagar for providing certain clarifications. The Chairman reported in the FFRC office, Srinagar on 21.09.2021. During the course of the interaction with Chairperson, FFRC, Shri Vijay Dhar, the Chairman of the School, stated that the DPS, Srinagar is set-up under the D. P. Dhar Memorial Trust. He, in response to queries of Chairperson, FFRC, also provided following information:

- a) Trust has 118 Kanals of land at Athwajan, Srinagar;
- b) Smt. Kiran Dhar is owner of 80 Kanals of land;
- c) Sh. Vijay Dhar is owner of 38 Kanals of land;
- d) The land has been leased for setting-up of School thereon;
- e) At present, rent of Rs.12.23 lakhs per month is being charged by the owners;



- f) Mrs. Sunandha Dhar, who is not a Trustee, is working in the School set-up for specially-abled persons and is being paid an amount of Rs.1,27,995/- as salary per month;
- g) School account is maintained separately;
- h) Sh. Vijay Dhar has provided loan to the tune of Rs.2.20 Crores from his personal accounts to the Trust/School;
- i) Sh. Vijay Dhar (HUF) has provided loan to the tune of Rs.90.00 lakhs;
- j) Mrs. Kiran Dhar has provided loan of Rs.40,79,334/- from her personal account to the Trust/School;
- k) Smt. Kanika Dhar has provided loan to the tune of Rs.20,79,439/-;
- l) Mr. Ramesh Chand Kashyap has provided loan to the tune of Rs.21,48,950/-;
- m) Mrs. Kapila has provided loan of Rs.15,52,020/-;
- n) SSR Ventures India Pvt. Ltd. has provided loan of Rs.2,05,60,131/-;
- o) Interest @ 12% is being charged by the above said persons on the amount of loans provided from their personal accounts;
- p) Except for Guest House, all buildings/structures have been constructed from School Funds, thus, belong to the School; and
- q) All the infrastructure belongs to the School.

Since the School Management had not provided Receipts and Payments Statements for last 3 years, the Chairman was told to provide the said documents.

Alongwith the letter send by Sh. Vijay Dhar, Chairman of the School, to Chairperson, FFRC dated 28.09.2021 and received on even date in FFRC, the Receipts and Payments Statements of D. P. Dhar Memorial Trust New, have been submitted.



Receipts and Payments Statement from **01.04.2017** to **31.03.2018** of **D. P. Dhar Memorial Trust**, provide details, some of which are taken note of:

**RECEIPTS:**

- A. Bank Accounts ----- Rs.2,68,32,388.72/-
- B. Cash-in-hand ----- Rs.2,08,059.77/-
- C. Reserve Fund ----- Rs.7,41,807/-
- D. Fixed Deposit ----- Rs.6,08,73,178/-

**Unsecured Loans:**

- A. Mrs. Kanika Dhar – Loan ----- Rs.2,00,000/-
- B. Mrs. Kiran Dhar – Loan ----- Rs.95,00,000/-
- C. Mr. Vijay Dhar – Loan ----- Rs.1,70,00,000/-
- D. Raj Dulari Kaul Charitable Trust ----- Rs.4,00,000/-
- E. SSR Ventures India Pvt. Ltd. – Loan ----- Rs.40,00,000/-

**Fee Accounts:**

- A. Admission Fee ----- Rs.5,92,65,200/-
- B. Tuition Fee ----- Rs.11,75,48,022/-
- C. Annual Charges ----- Rs.2,73,78,005/-

**Fee Advances:**

- A. Advance Fee ----- Rs.2,17,18,748/-

**Fixed Assets:**

- A. Sale of Cars ----- Rs.22,05,000/-

**PAYMENTS:**

**Unsecured Loans:**

- A. Mr. Ramesh Chand Kashyap – Loan ----- Rs.2,16,000/-
- B. Mrs. Kiran Dhar – Loan ----- Rs.1,60,00,000/-
- C. Mr. Vijay Dhar – Loan ----- Rs.4,00,00,000/-

- D. Raj Dulari Kaul Charitable Trust ----- Rs.2,50,000/-  
E. Smt. Kapila Kashyap – Loan ----- Rs.1,56,000/-  
F. Smt. Sonabatni Koul – Loan ----- Rs.3,00,000/-

**Payments – Revenue Expenditure:**

- A. Advertisement - Publication ----- Rs.5,10,688/-  
B. Car & Other Vehicle Running Expenses ----- Rs.15,39,707.67/-  
C. Hostel Running and Food Expenses ----- Rs.18,44,957.38/-  
D. Travelling Expenses ----- Rs.12,35,755/-  
E. Repairs & Maintenance ----- Rs.3,20,58,088.62/-  
F. Camps & Adventure Tour Expenses ----- Rs.11,11,175/-  
G. Function & Seminar Expenses ----- Rs.5,00,049/-  
H. Games & Sports Expenses ----- Rs.23,69,827/-  
I. Students Welfare Expenses ----- Rs.14,08,130/-  
J. Students Workshop & Exchange Programme ----- Rs.5,48,244/-

**Payments – Capital Expenditure:**

- A. Car & Other Vehicles ----- Rs.50,80,134/-

**Socio-Economic Programme Expenses:**

- A. Donations & Contributions Paid ----- Rs.3,47,760/-

**Tax Deducted at Source – TDS:**

- A. Tax Deducted at Source – TDS ----- Rs.41,83,384/-

**Bookshop Account:**

- A. Bookshop Account ----- Rs.1,12,96,487/-

**Closing Balance ----- Rs.7,53,22,904.53/-**

- A. Bank Accounts ----- Rs.3,15,30,131.93/-  
B. Cash-in-hand ----- Rs.3,59,013.60/-  
C. Reserve Fund – Fixed Deposits ----- Rs.4,26,38,061/-



Receipts and Payments Statement from **01.04.2018** to **31.03.2019** of **D. P. Dhar Memorial Trust**, provide details, some of which are taken note of:

**RECEIPTS:**

- A. Bank Accounts ----- Rs.3,15,30,131.93/-
- B. Cash-in-hand ----- Rs.3,59,013.60/-
- C. Reserve Fund – Fixed Deposits ----- Rs.4,26,38,061/-

**Unsecured Loans:**

- A. Mrs. Kiran Dhar – Loan ----- Rs.1,00,00,000/-
- B. Mr. Vijay Dhar – Loan ----- Rs.2,40,00,000/-

**Fee Accounts:**

- A. Tuition Fee ----- Rs.13,93,60,344/-
- B. Admission Fee ----- Rs.5,24,66,350/-
- C. Annual Charges ----- Rs.3,94,13,951/-

**General Miscellaneous Income:**

- A. Late Fee ----- Rs.6,00,571/-
- B. Sale of Admission Forms ----- Rs.5,42,000/-
- C. Miscellaneous Charges for Exchange Programme etc. ----- Rs.56,92,130/-

**Fee Advances:**

- A. Fee Advances ----- Rs.2,53,12,743/-

**Fixed Assets:**

- A. Sale of Cars ----- Rs.5,00,000/-

**Interest Received:**

- A. Interest on Saving Account ----- Rs.3,22,170/-
- B. Interest on Fixed Deposits – Net after TDS ----- Rs.30,07,620/-





**Sundry Receipts:**

- A. Tata Trust – Grant Aid for Construction Work ----- Rs.1,47,09,763/-  
B. JB. Constructions – Adv. Recovered Back ----- Rs.31,00,000/-  
C. Insurance Claim – Building & Other Assets ----- Rs.83,00,239/-  
D. Donations & Contributions ----- Rs.11,60,866/-  
E. PMDP – FUND – Interest Subvention ----- Rs.35,04,000/-  
F. Malik Industries – Adv. Recovered Back ----- Rs.8,00,000/-

**Bookshop Account:**

- A. Bookshop Account ----- Rs.91,91,663.58/-

**PAYMENTS:****Unsecured Loans:**

- A. Mr. Ramesh Chand Kashyap – Loan ----- Rs.1,62,740/-  
B. Mrs. Kiran Dhar – Loan ----- Rs.1,70,00,000/-  
C. Mr. Vijay Dhar (HUF) – Loan ----- Rs.2,00,000/-  
D. Mr. Vijay Dhar – Loan ----- Rs.3,60,00,000/-  
E. Smt. Kapila Kashyap – Loan ----- Rs.1,17,535/-  
F. Smt. Sonabatni Koul – Loan ----- Rs.2,00,000/-  
G. SSR Ventures India Pvt. Ltd. – Loan ----- Rs.4,00,000/-

**Payments – Revenue Expenditure:**

- A. Functions & Seminar Expenses ----- Rs.10,30,318/-  
B. Games & Sports Expenses ----- Rs.26,51,136.50/-  
C. Students Workshop & Exchange Programme etc. ----- Rs.16,03,611/-  
D. Teachers Enrichment Expenses ----- Rs.22,64,640/-  
E. Printing Magazine, Almanac & Assignments ----- Rs.40,42,794/-  
F. Advertisement & Publications ----- Rs.4,08,315/-  
G. Car & Other Vehicle Running Expenses ----- Rs.9,07,896.09/-  
H. Gifts & Festival Expenses ----- Rs.3,35,637/-  
I. Hostel Running & Food Expenses ----- Rs.17,35,612/-  
J. Travelling Expenses ----- Rs.14,62,810/-  
K. Repairs & Maintenance ----- Rs.1,88,44,108.73/-



**Payments – Capital Expenditure:**

A. Car & Other Vehicles ----- Rs.19,00,000/-

**Tax Deducted at Source – TDS:**

A. Tax Deducted at Source – TDS ----- Rs.31,12,053/-

B. Tax Deducted at Source F.Y. 2017-18 ----- Rs.5,672/-

**Bookshop Account:**

A. Bookshop Account ----- Rs.93,88,515/-

**Closing Balance ----- Rs.8,31,28,177.01/-**

A. Bank Accounts ----- Rs.2,40,56,733.11/-

B. Cash-in-hand ----- Rs.2,71,240.90/-

C. Reserve Fund – Fixed Deposits ----- Rs.5,79,53,597/-

Receipts and Payments Statement from **01.04.2019 to 31.03.2020 of D. P. Dhar Memorial Trust New**, provide details, some of which are taken note of:

**RECEIPTS:**

A. Bank Accounts ----- Rs.2,40,56,733.11/-

B. Cash-in-hand ----- Rs.2,71,240.90/-

C. Reserve Fund – Fixed Deposits ----- Rs.5,79,53,597/-

**Grant Aid Bank Account Tata Trust:**

A. J&K Bank – Project Account Tata Trust ----- Rs.23,09,763/-

**Capital Fund:**

A. Corpus Donations ----- Rs.10,00,000/-

**Loans (Liability):**

**Unsecured Loans:**

A. Mrs. Kiran Dhar – Loan ----- Rs.1,90,00,000/-

B. Mr. Vijay Dhar – Loan ----- Rs.5,00,00,000/-



**Fee Accounts:**

- A. Tuition Fee ----- Rs.13,56,91,543/-
- B. Refundable Admission Fee ----- Rs.4,97,70,000/-
- C. Annual Charges ----- Rs.2,35,39,869/-

**General Miscellaneous Income:**

- A. CBSE Registration Fee ----- Rs.17,36,400/-
- B. Late Fee ----- Rs.4,83,170/-
- C. LRC Fee ----- Rs.3,17,250/-
- D. Miscellaneous Fee ----- Rs.45,34,175/-
- E. Registration Forms ----- Rs.5,15,000/-

**Fee Advances:**

- A. Advance Fee ----- Rs.2,12,56,768/-

**Bookshop Account:**

- A. Bookshop Account ----- Rs.99,06,910/-

**Interest Received:**

- A. Interest on Saving Account ----- Rs.3,06,538/-
- B. Interest on Fixed Deposits – Net after TDS ----- Rs.40,72,754/-
- C. Interest on Reserve Fund ----- Rs.54,166/-

**PAYMENTS:****Unsecured Loans:**

- A. Mr. Ramesh Chand Kashyap – Loan ----- Rs.2,15,408/-
- B. Mrs. Kiran Dhar – Loan ----- Rs.1,92,00,000/-
- C. Mr. Vijay Dhar (HUF) – Loan ----- Rs.2,00,000/-
- D. Mr. Vijay Dhar – Loan ----- Rs.3,90,00,000/-
- E. Raj Dulari Kaul Charitable Trust ----- Rs.1,88,370/-
- F. Smt. Kapila Kashyap – Loan ----- Rs.1,56,001/-
- G. Smt. Sonabatni Koul – Loan ----- Rs.12,63,524/-
- H. SSR Ventures India Pvt. Ltd. – Loan ----- Rs.9,00,000/-



**Payments – Revenue Expenditure:**

- A. Books, Periodicals & Newspapers ----- Rs.3,81,088/-  
B. Camps & Adventure Tour Expenses ----- Rs.18,37,200/-  
C. Function & Seminar Expenses ----- Rs.3,29,527/-  
D. Games & Sports Expenses ----- Rs.11,97,229/-  
E. Teachers Enrichment Programmes ----- Rs.12,10,420/-  
F. Advertisement & Publications ----- Rs.11,97,273/-  
G. Car & Other Vehicle Running Expenses ----- Rs.12,69,111/-  
H. Gifts & Festival Expenses ----- Rs.4,50,654/-  
I. Hostel Running & Food Expenses ----- Rs.14,37,755/-  
J. Insurance – Car & Other Vehicles ----- Rs.3,56,858/-  
K. Travelling Expenses ----- Rs.13,39,233/-  
L. Repairs & Maintenance ----- Rs.1,01,77,284/-  
M. Rent Hostel – Mr. Vijay Dhar ----- Rs.45,00,000/-  
N. Lease Land Rent – Mrs. Kiran Dhar ----- Rs.1,50,00,000/-  
O. Lease Land Rent – Mr. Vijay Dhar ----- Rs.50,00,000/-

**Sundry Creditors:**

- A. Aru Eco Resort ----- Rs.2,46,000/-

**Bookshop Account:**

- A. Bookshop Account ----- Rs.1,19,80,927/-

**Tax Deducted at Source – TDS:**

- A. Tax Deducted at Source – TDS ----- Rs.38,86,954/-

**Closing Balance ----- Rs.8,27,59,184.13/-**

- A. Bank Accounts ----- Rs.1,72,67,726.03/-  
B. Cash-in-hand ----- Rs.2,64,572.10/-  
C. Reserve Fund – Fixed Deposits ----- Rs.6,20,16,351/-

**Grant Aid Bank Account Tata Trust:**

- A. J&K Bank – Project Account Tata Trust ----- Rs.23,09,763/-

During the perusal of the file and in order to obtain further information from the School Management, order was passed on 30<sup>th</sup> of September' 2021, which is taken note of:

“During the perusal of the records of DPS, Srinagar, it was deemed imperative to seek following information from Chairman/Principal:

1. Names of the Trustees with full particulars.
2. Landlords who have leased out land to the Trust/School, with full particulars.
3. How much rent has been fixed for the land and how much rent has been collected by the landlords, with year-wise details?
4. How much total loan has been advanced to the School till 31st March' 2020/ 31st March' 2021? Year-wise details be also provided.
5. The full particulars of the persons who advanced the loan and amount of loan advanced by them till 31st March' 2020/ 31st March' 2021.
6. How much interest has been charged and collected by the persons who have provided financial assistance to School? Separate details in respect of year-wise payment of interest with individual details till 31st March' 2020/ 31st March' 2021 be provided.
7. How many cars are owned by the School with full details and under whose disposal these cars/vehicles are?
8. To clarify the Travelling Expenses, travel details with full particulars be provided including the names of the persons on whom such amount was spent.
9. Complete year-wise details about Tax Deducted at Source (TDS) for last three years be provided.
10. Details about Hostel & Food Expenses be provided including persons who stay in the hostel.
11. The Particulars about Aru Eco Resort be provided and in which manner Rs.2,46,000/- have been spent and for whom?”

On 5<sup>th</sup> of October' 2021, Sh. Vijay Dhar, Chairman of the School, accompanied by Sh. K. K. Mehra, Chartered Accountant and Mr. Hilal Ahmad, Manager Accounts, came to the FFRC office, Srinagar. The Chairman submitted communication dated 5<sup>th</sup> of October' 2021 alongwith documents to the Chairperson, FFRC.

During the course of interaction with Sh. Vijay Dhar, his Chartered Accountant and Manager Accounts, it was deemed necessary by Chairperson, FFRC, to obtain clarification about TDS position, in as much as, from the Receipts & Payments statements, it prima facie appeared that TDS, which was to be deducted from the rent



paid to the landlords, appeared to have been paid from the School Funds. They were also informed that the reply has not been provided in respect of Para – 6 of the order dated 30<sup>th</sup> of September' 2021, so far as the details about the interest paid to the individuals has not been provided.

Sh. Dhar assured to provide the requisite information by next day.

Mr. Dhar also submitted that the charging and collecting of Admission Fee is barred, how to ensure the running of the affairs of the School.

Sh. Vijay Dhar, Chairman of the School has sent communication dated 6<sup>th</sup> of **October' 2021 received in FFRC on 7<sup>th</sup> of October' 2021** alongwith documents providing details of interest on unsecured loans for the years 2015-16, 2016-17, 2017-18, 2018-19, 2019-20 & 2020-21; documents providing year-wise details of the rent paid for the last four (04) years; and further, documents have also been provided in respect of Tax Deducted at Source (TDS), where-under reconciliation as per Receipts & Payments Statements submitted for the year 2017-18, 2018-19, 2019-20 & 2020-21, have been provided.

As already stated, the persons who have advanced the loan as per the statement of Sh. Vijay Dhar, have been charging and collecting interest @ 12% per annum, which is also reflected in the record hand-written by Mr. Hilal Ahmad, Manager Accounts, on 05.10.2021, which documents are enclosed with the said communication.

It becomes necessary to provide details about the interest paid to the persons who advanced loan to the Trust/School:

**Interest paid against unsecured loans during the Financial Years 2015-16, 2016-17, 2017-18, 2018-19, 2019-20 & 2020-21 is taken note of:**

Particulars	Financial Year 2015-16
1. Mr. Vijay Dhar	Rs.32,74,164/-
2. Mr. Vijay Dhar - HUF	Rs.6,88,147/-
3. Mrs. Kiran Dhar	Rs.7,23,482/-
4. Mrs. Kanika	Rs.1,78,790/-
5. Smt. Kapila Kashyap	Rs.1,48,591/-
6. Smt. Sonabatni Koul	Rs.1,86,593/-
7. Mr. Vishal Dhar	Rs.14,53,310/-

Particulars	Financial Year 2016-17
1. Mr. Vijay Dhar	Rs.45,38,732/-
2. Mr. Vijay Dhar - HUF	Rs.7,86,477/-
3. Mrs. Kiran Dhar	Rs.9,50,738/-
4. Mrs. Kanika	Rs.1,56,761/-
5. SSR Ventures India Pvt. Ltd.	Rs.11,89,091/-
6. Smt. Kapila Kashyap	Rs.1,55,999/-
7. Mr. Ramesh Chand Kashyap	Rs.1,89,371/-
8. Smt. Sonabatni Koul	Rs.1,78,148/-
9. Mr. Vishal Dhar	Rs.61,300/-

Particulars	Financial Year 2017-18
1. Mr. Vijay Dhar	Rs.39,07,742/-
2. Mr. Vijay Dhar - HUF	Rs.8,55,174/-
3. Mrs. Kiran Dhar	Rs.22,45,333/-
4. Mrs. Kanika	Rs.1,56,145/-
5. SSR Ventures India Pvt. Ltd.	Rs.18,62,870/-
6. Raj Dulari Kaul Charitable Trust	Rs.16,537/-
7. Smt. Kapila Kashyap	Rs.1,56,000/-
8. Mr. Ramesh Chand Kashyap	Rs.2,16,000/-
9. Smt. Sonabatni Koul	Rs.1,47,750/-

Particulars	Financial Year 2018-19
1. Mr. Vijay Dhar	Rs.23,53,635/-
2. Mr. Vijay Dhar - HUF	Rs.9,46,155/-
3. Mrs. Kiran Dhar	Rs.8,99,660/-
4. Mrs. Kanika	Rs.1,83,456/-
5. SSR Ventures India Pvt. Ltd.	Rs.22,14,618/-
6. Raj Dulari Kaul Charitable Trust	Rs.20,602/-
7. Smt. Kapila Kashyap	Rs.1,56,001/-
8. Mr. Ramesh Chand Kashyap	Rs.2,16,000/-
9. Smt. Sonabatni Koul	Rs.1,32,092/-

*Asami*

Particulars	Financial Year 2019-20
1. Mr. Vijay Dhar	Rs.29,32,124/-
2. Mr. Vijay Dhar - HUF	Rs.10,33,454/-
3. Mrs. Kiran Dhar	Rs.8,61,863/-
4. Mrs. Kanika	Rs.2,04,668/-
5. SSR Ventures India Pvt. Ltd.	Rs.23,55,790/-
6. Raj Dulari Kaul Charitable Trust	Rs.4,945/-
7. Smt. Kapila Kashyap	Rs.1,56,482/-
8. Mr. Ramesh Chand Kashyap	Rs.2,16,000/-
9. Smt. Sonabatni Koul	Rs.31,637/-

Particulars	Financial Year 2020-21
1. Mr. Vijay Dhar	Rs.21,29,164/-
2. Mr. Vijay Dhar - HUF	Rs.11,29,267/-
3. Mrs. Kiran Dhar	Rs.4,61,239/-
4. Mrs. Kanika	Rs.2,28,604/-
5. SSR Ventures India Pvt. Ltd.	Rs.14,73,940/-
6. Smt. Kapila Kashyap	Rs.1,68,043/-
7. Mr. Ramesh Chand Kashyap	Rs.2,32,674/-

For the aforesaid Financial Years, an amount of Rs.4,51,65,304/- has been paid on account of interest to the creditors.

The School has been set-up in the year 2003. Since all the details are not provided about the payment of the interest, it needs only to be visualized as to how much huge amount has been drawn from the School Funds on account of payment of interest and paid to the creditors.

**The details of rent credited to the landlords during the Financial Years 2017-18, 2018-19, 2019-20 & 2020-21, are detailed out as under:**



Particulars	Financial Year 2017-18		
	Amt. of rent credited during the year	TDS	Net Amt. of rent credited to party
1. Mr. Vijay Dhar – Rent Hostel Building	Rs.26,40,000/-	Rs.2,64,000/-	Rs.23,76,000/-
2. Mr. Vijay Dhar – Rent Lease Land	Rs.29,69,000/-	Rs.2,99,400/-	Rs.26,69,600/-
3. Mrs. Kiran Dhar – Rent Lease Land	Rs.90,00,000/-	Rs.9,00,000/-	Rs.81,00,000/-

Particulars	Financial Year 2018-19		
	Amt. of rent credited during the year	TDS	Net Amt. of rent credited to party
1. Mr. Vijay Dhar – Rent Hostel Building	Rs.26,40,000/-	Rs.2,64,000/-	Rs.23,76,000/-
2. Mr. Vijay Dhar – Rent Lease Land	Rs.31,44,000/-	Rs.3,14,400/-	Rs.28,29,600/-
3. Mrs. Kiran Dhar – Rent Lease Land	Rs.90,00,000/-	Rs.9,00,000/-	Rs.81,00,000/-

Particulars	Financial Year 2019-20		
	Amt. of rent credited during the year	TDS	Net Amt. of rent credited to party
1. Mr. Vijay Dhar – Rent Hostel Building	Rs.26,40,000/-	Rs.2,64,000/-	Rs.23,76,000/-
2. Mr. Vijay Dhar – Rent Lease Land	Rs.31,44,000/-	Rs.3,14,400/-	Rs.28,29,600/-
3. Mrs. Kiran Dhar – Rent Lease Land	Rs.90,00,000/-	Rs.9,00,000/-	Rs.81,00,000/-

*Aswini*

Particulars	Financial Year 2020-21		
	Amt. of rent credited during the year	TDS	Net Amt. of rent credited to party
1. Mr. Vijay Dhar – Rent Hostel Building	Rs.26,40,000/-	Rs.2,09,000/-	Rs.24,31,000/-
2. Mr. Vijay Dhar – Rent Lease Land	Rs.31,44,000/-	Rs.2,48,900/-	Rs.28,95,100/-
3. Mrs. Kiran Dhar – Rent Lease Land	Rs.90,00,000/-	Rs.7,12,500/-	Rs.82,87,500/-

The landlords have been paid an amount of Rs.5,33,70,400/- for four (04) years.

It can only be visualized that how much rent has been paid from School Funds to the landlords from 2003, when the School was set-up.

Mrs. Sunanda Dhar is presently being paid Rs.1,27,995/- per month as salary from the School Funds.

Travelling Expenses details from 1<sup>st</sup> April' 2020 to 31<sup>st</sup> March' 2021 in respect of Mr. Vikas Dhar, Principal, Mr. & Mrs. Dhar, Mrs. Kiran Dhar, Mrs. Sunanda Dhar, have been provided which shows an amount of Rs.1,82,268/- has been spent. Similarly, huge amounts have been spent on account of Travelling Expenses in respect of some of the aforesaid persons from 01.04.2019 to 31.03.2020, from out of total expended amount of Rs.15,89,649/-.

Details of cars have also been provided which include 11 Cars, 02 Load Carriers and 03 Scooters.

At whose disposal the Cars are? Details thereof are lacking and what is the need of keeping 11 Cars in School is also not spelt out.



In pursuance of order dated 30<sup>th</sup> of September' 2021 following information is also provided by the School Management:

1. List of Trustees of D. P. Dhar Memorial Trust has been provided which comprises of Mr. Vijay Dhar, Mrs. Kiran Dhar, Mr. Vishal Dhar and Mr. Vikas Dhar, all the residents of Tiger Villa, Gupkar Road, Srinagar.
2. Besides this, particulars of lease of land and rent has also been provided, which shows that Mrs. Kiran Dhar has leased out 84 Kanals of land; Mr. Vijay Dhar, 09 Kanals; Mr. Vijay Dhar, 02 Kanals; Mr. Vijay Dhar, Hostel Building & Mr. Vijay Dhar, 04 Kanals and 16 Marlas.
3. Details of rent per month has also been given, which shows that from March' 2018 to March' 2021, an amount of **Rs.12,32,000/-** per month for the above said properties has been charged as rent, which means that the amount of **Rs.1,47,84,000/-** in each year has been charged as rent from the School Funds.

The Receipts & Payments Statement shows that from 01.04.2017 to 31.03.2018, the persons whose details are given hereinabove, which includes 02 of the Trustees viz; Sh. Vijay Dhar and Smt. Kiran Dhar have advanced loans to the DPS Trust to the tune of **Rs.3,11,00,000/-** and the creditors have received an amount of **Rs.5,69,22,000/-** in the same year from the School Funds. Similarly, during the period 01.04.2018 to 31.03.2019, an amount of **Rs.3,40,00,000/-** is provided as loan to the School and during same period, an amount of **Rs.5,40,80,275/-** has been paid to these persons who have provided the loan/financial assistance.

The Receipts & Payments statement for the year 2017-18 show that the School Management has collected Tuition Fee, Admission Fee, Annual Fee and Advance Fee to the tune of **Rs.22,59,09,975/-** and payments in the shape of salary to the staff, allowances, gratuity, provident fund and Adm. Charges to the tune of **Rs.14,38,66,959/-**. These figures for this academic session are sufficient to show that huge savings to the tune of **Rs.8,20,43,016/-** has been made.



The Receipts & Payments statement from 01.04.2017 to 31.03.2018 shows that the amount of **Rs.50,88,94,300.74/-** has been received and payments in the equal amount have been made.

Similarly, the Receipts & Payments statement from 01.04.2018 to 31.03.2019 show that on account of Tuition Fee, Admission Fee, Annual Fee, Late Fee and Advance Fee, an amount of **Rs.25,71,53,959/-** has been received by the School Management and an amount of **Rs.14,98,76,619/-** has been paid on account of salary to the staff, allowances, gratuity, provident fund and Adm. Charges, and thus showing a saving of **Rs.10,72,77,340/-**. It requires to be mentioned that during the same period total amount of **Rs.55,59,47,659.32/-** has been received by the School Management and equal amount has been shown to be spent.

The Receipts & Payments statement from 01.04.2019 to 31.03.2020 show that the School Management has received an amount of **Rs.23,07,41,350/-** on account of Tuition Fee, Admission Fee, Annual Fee, Late Fee and Advance Fee, and an amount of **Rs.15,60,97,825/-** has been paid on salary to the staff, allowances, gratuity, provident fund and Adm. Charges, thus, making a saving of **Rs.7,46,43,525/-**. The said statement for the aforesaid year shows that an amount of **Rs.48,65,99,560.39/-** has been received and equal amount spent.

Sh. Vijay Dhar, Chairman of the School sent a letter dated 12<sup>th</sup> of October' 2021 to Chairperson, FFRC, requesting therein for an early appointment.

The Chairperson, FFRC passed an order providing therein that Sh. Vijay Dhar, should seek appointment through official route. In the meantime, a mail accompanied by the aforesaid letter was also received in FFRC on same date. In view of the request made by Sh. Vijay Dhar, his appointment with Chairperson, FFRC was fixed on 18<sup>th</sup> of October' 2021 at 03:30 p.m.



On the said date, Sh. Vijay Dhar, Chairman of the School, reiterated his early request that fee structure of DPS School, Srinagar has remained static for almost 03 academic sessions. He also projected grievance about delay in regulating fee structure of the School and in considering the request for enhancement of different types of fees.

Prima facie, what emerges from the above brief resume of events as reflected in the School record is as under:

1. Besides two (02) sons, the DPS Memorial Trust is having Sh. Vijay Dhar and Smt. Kiran Dhar as its Trustees.
2. The DPS Memorial Trust has set-up the DPS School, Srinagar.
3. Besides other persons whose details are given hereinabove, these 02 Trustees have provided financial assistance to DPS Memorial Trust.
4. The amounts advanced by creditors is far less what is being received by them as is shown in the afore-mentioned instances of 02 financial years.
5. Besides the 02 Trustees, other creditors are charging and collecting 12% interest on the money lend by them to DPS Memorial Trust.
6. Besides other things, certain instances of payments which emerge from Receipts & Payments Statement from 01.04.2017 to 31.03.2018, are as under:
  - a. **Rs.5,10,688/-** have been spent on Advertisement - Publication.
  - b. **Rs.15,39,707.67/-** have been spent on Car & Other Vehicle Running.
  - c. **Rs.18,44,957.38/-** have been paid for Hostel Running and Food Expenses, whereas, the School is a non-boarding school.
  - d. **Rs.12,35,755/-** have been paid as Travelling Expenses. Besides the Trustees, who other person(s) has travelled and where they have travelled and what was the purpose to be achieved for the students' welfare by such travelling, is not forthcoming.
  - e. **Rs.3,20,58,088.62/-** have been spent on Repairs & Maintenance. It begets an answer as to how such huge amount has been spent for Repairs & Maintenance in one financial year.
  - f. **Rs.50,80,134/-** have been spent on Car & Other Vehicles. For whose benefit this amount has been spent, is shrouded in mist.



g. **Rs.23,69,827/-** have been spent on Games & Sports. But, no material has been provided to support such expense.

7. Besides other things, certain instances of payments which emerge from Receipts & Payments Statement from 01.04.2018 to 31.03.2019, are as under:

- a. **Rs.10,30,318/-** have been spent on Functions & Seminar.
- b. **Rs.26,51,136.50/-** have been spent on Games & Sports.
- c. **Rs.16,03,611/-** have been spent on Student Workshop and Exchange Programme etc.
- d. **Rs.22,64,640/-** have been spent on Teachers' Enrichment.
- e. **Rs.9,07,896.09/-** have been spent on Car & Other Vehicle Running.
- f. **Rs.17,35,612/-** have been paid for Hostel Running and Food Expenses.
- g. **Rs.14,62,810/-** have been paid as Travelling Expenses.
- h. **Rs.1,88,44,108.73/-** have been spent on Repairs & Maintenance.
- i. **Rs. 19,00,000/-** have been spent on Car & Other Vehicles.

8. Besides other things, certain instances of payments which emerge from Receipts & Payments Statement from 01.04.2019 to 31.03.2020, are as under:

- a. **Rs.18,37,200/-** have been spent on Camps & Adventure Tour.
- b. **Rs.11,97,229/-** have been spent on Games & Sports.
- c. **Rs.12,10,420/-** have been spent on Teachers' Enrichment Programmes.
- d. **Rs.11,97,273/-** have been spent on Advertisement & Publications.
- e. **Rs.12,69,111/-** have been spent for Running of Car & Other Vehicles.
- f. **Rs.14,37,755/-** have been paid for Hostel Running & Food Expenses.
- g. **Rs.13,39,233/-** have been paid as Travelling Expenses.
- h. **Rs.1,01,77,284/-** have been spent on Repairs & Maintenance.
- i. **Rs.45,00,000/-** have been paid as Rent of Hostel (Mr. Vijay Dhar)
- j. **Rs.1,50,00,000/-** have been paid as Rent of Lease Land to Mrs. Kiran Dhar.
- k. **Rs.50,00,000/-** have been paid to Mr. Vijay Dhar as Rent on the Lease Land.



Besides, what has been observed in this order, it further surfaces that there are huge disparity between the payments stated to have been made in terms of Receipts & Payments Statement and the Rent Paid in the particular year to the landlords.

Besides this, approximately **06 Crores of rupees** have been spent on Repairs & Maintenance from 01.04.2017 to 31.03.2020.

The DPS Memorial Trust is set-up by Sh. Vijay Dhar, his wife and 02 sons, who act as Trustees thereof. The DPS Memorial Trust has set-up the School named DPS School, Athwajan, Srinagar.

The Receipts & Payments Statements show that amounts between **40 Crores to 50 Crores** each have been received during the aforesaid 03 financial years.

The Receipts & Payments Statements of these years further show that every year loan is being advanced by particular group of people to the School and they are receiving back, prima facie, more than what has been advanced as loan to the School/Trust. What is the requirement of advancing loans each year in the face of huge income of School, begets answer?

**Admittedly, 12% interest has been charged and received on the loan. This loan facility is being provided by the Trustees/Owners of the land. Even the financial institutions hardly charge 12% interest on commercial loans. Had the School in requirement of getting any financial assistance, then the financial institutions/scheduled banks shall provide same on meagre interest in view of the fact that the financial assistance was required for running affairs of the educational institution, which imparts education, otherwise a charitable work.**

The rent is being collected by the Trustees of the Trust, who happen to be landlords of the land.

11 Cars have been kept at the disposal of the School without specifying at whose disposal they are and what is the need of keeping 11 Cars in the educational institution.



Huge amounts have been paid as expenses for Hostel & Food, when the School is a Non-Boarding School.

Huge expenses have been made on advertisements, travelling, running of cars etc.

From the above-stated facts, it prima facie appears that by a well thought-out plan, the educational institution is being used for earning huge money, which money could not have been earned by big business houses.

The FFRC is under statutory obligation to ensure that there is no commercialization of education.

In order to fulfill and accomplish the purpose underlying Section – 20 (A) to Section – 20 (J) of Jammu and Kashmir School Education Act' 2002 and in carrying forward the torch which has been lit by Hon'ble the Supreme Court in T. M. Pai's case and the flame of which has become much brighter in the last decades, more particularly, by the latest judgement of Hon'ble the Supreme Court dated 3<sup>rd</sup> of May' 2021, passed in batch of Civil Appeals with lead Civil Appeal No.1724 of 2021 in case titled Indian School, Jodhpur & ANR. Vs State of Rajasthan & Ors., it becomes urgently important to get the finances of the School enquired by an independent authority.

The facts which have unfolded from the record in this case call for thorough enquiry in the financial affairs of DPS School, Athwajan, Srinagar, to ensure that there is no commercialization of education.

To secure the purpose of Jammu and Kashmir School Education Act' 2002 and the repeated orders of Hon'ble the Supreme Court for ensuring that there is no commercialization of education, it is accordingly ordered as under:

- 1. The Government to appoint an independent authority for looking and enquiring into the financial affairs of DPS, Athwajan, Srinagar, more particularly in the light of observations made in this order. The said authority to submit its report to FFRC within two (02) months from the date of its appointment.**





2. Till further orders from FFRC, the Chairman/Principal/School Management of DPS School, Athwajan, Srinagar to maintain the fee structure (excluding Admission Fee) which was being charged in academic session 2018-19, as Chairman of the School has admitted that no hike was made in fee structure for last three (03) academic sessions. This position is revealed by School record also.
3. The School Management is restrained from charging and collecting Admission Fee, Refundable deposit/fee, Security deposit from the students/parents, being not permitted by Section – 20F (1) of the Jammu and Kashmir School Education Act' 2002.
4. The matter will be considered again after two (02) months.

Sd/-

**Smt. Manisha Sarin, KAS**  
Secretary BOSE (Member, FFRC)

Sd/-

**Mr. Tassaduq Hussain Mir, KAS**  
Director School Education, Kashmir  
(Member, FFRC)

Sd/-


**Justice Muzaffar Hussain Attar**  
(Former Judge)  
Chairperson  
Committee for Fixation & Regulation  
Of Fee of Private Schools J&K (FFRC)

No. FFRC/FF/2021/Sgr/270

Copy to:-

1. Director School Education Jammu/Kashmir for information and n/a;
2. Secretary J&K Board of School Education (Member FFRC) for information;
3. Private Secretary to Principal Secretary to Government School Education Department (Member Secretary FFRC) for information of the Principal Secretary and n/a;
4. P. A. to Chairperson, FFRC for information of the Hon'ble Chairperson, FFRC;
5. Principal, Delhi Public School, Athwajan, Srinagar, for compliance;
6. I/C Website for uploading the same on official website;
7. Office file.

Dated: - 01 / 11 / 2021

  
(Nazir ul Hussain Shah)  
Administrative Officer

Committee for Fixation & Regulation  
Of Fee of Private Schools J&K (FFRC)