



ફી રિવિઝન કમિટી

STTI ભવન, GCERT કેમ્પસ, સેક્ટર ૧૨, ગાંધીનગર. ફોન નં. ૦૭૯-૨૩૨૨૧૬૧૧

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રીવીઝન નં. : ૧૮/૨૦૧૯-૨૦

તા. : ૦૨/૦૭/૨૦૧૯

પ્રતિ

ડાયરેક્ટર,

રેફ્રીક્સ એજ્યુકેશન ફાઉન્ડેશન સંચાલિત,

રેફ્રીક્સ સ્કૂલ,

સેટેલાઈટ, અમદાવાદ

જાવક નં. : FRC/PRI/3353-3360/19

તારીખ : ૦૨/૦૭/૨૦૧૯

ફી સુધારણા સમિતિ કાર્યક્રમ

ગાંધીનગર

વિષય : ફી રિવિઝન કમિટીના હુકમની અમલવારી બાબત.

સંદર્ભ : આપની શાળાની ફી રીવીઝન અરજી.

શ્રીમાન,

ઉપરના વિષય અને સંદર્ભ અન્વયે જણાવવાનું કે, આપની તા. ૨૮/૦૬/૨૦૧૯ના રોજ ફી રીવીઝન કમિટી ખાતે આપની શાળાની સુનાવણી અન્વયે રીવીઝન કમિટીએ તા. ૦૧/૦૭/૨૦૧૯ના રોજ કરેલ હુકમ(પાના ૧ થી ૬)ની સર્ટીફાઈડ કોપી આ સાથે સામેલ છે. જેની અમલવારી કરવાની રહેશે.

કમિટીના અધ્યક્ષના હુકમથી અને તેમના વતી,

સભ્ય સચિવ,

ફી રિવિઝન કમિટી, ગાંધીનગર

બીડાણ :

હુકમ જા. નં.: FRC/PRI/ORD/3353-3360/19

નકલ રવાના : (જણ અને અમલવારી સારું)

૧) અધ્યક્ષ, એફ.આર.સી., અમદાવાદ ઝોન, અમદાવાદ

૨) જિલ્લા પ્રાથમિક શિક્ષણાધિકારી, ડી.પી.ઈ.ઓ. કચેરી-, અમદાવાદ.



BEFORE FEE REVISION COMMITTEE GANDHINAGAR

Revision Application No. 18/2019-20

REDBRICKS EDUCATION FOUNDATION,

BUNGLOW NO. 1, 3 & 4, ASHOK NAGAR SOCIETY,

B/H SUNDERVAN NR SANJAY PARK,

SATELLITE, JODHPUR

જાવક નં. : FRC(PRI)ORDP/3363-3366/13

તારીખ : 02/07/2019

શ્રી સુધારણા સમિતિ કાર્યક્રમ
ગાંધીનગર

TA. : AHMEDABAD

DIST : AHMEDABAD ----- Applicant

U-DISE No : Primary Section : 24070500438

(As in FORM V)
AFFILIATION BOARD : NA

Medium : ENGLISH

Date of Hearing : 28/06/2019

Date of Order : 01/07/2019

Present at Hearing: 1. Mr. Rajkumar Joshi - Director

2. Mr. Punit Mehta - Authorized signatory

3. Mr. Prashant Mehta - Authorized signatory

4. Mr. Chintan Acharya - Authorized signatory

O R D E R

The Applicant School has filed this Revision Application under section 12 (3) of the Gujarat Self Financed Schools (Regulation of Fees) Act, 2017, (GSFS Reg. Act) challenging the order passed by

(Signature)

the Fee Regulatory Committee, Ahmedabad Zone (FRC Ahmedabad Zone) on 20/03/2019. (Order no.FRC/ A'BAD ZONE/A'BAD ZONE/35/18-19/15401-403).

(2) The Applicant School made proposal on 23/05/2017. FRC Ahmedabad Zone made a provisional order on 28/03/2018. The Applicant School filed objections vide letter dated 24/04/2018. Notice of hearing dated 25/04/2018 was issued fixing the hearing on 30/04/2018. The representatives of the Applicant School appeared before FRC Ahmedabad Zone and also filed various details on 23/05/2018. FRC Ahmedabad Zone has passed the Final Order on 26/07/2018. Fee Revision Committee, Gandhinagar has passed the order on 28/09/2018. Notice of hearing dated 17/12/2018 was issued fixing the hearing on 18/01/2019. On 16/01/2019 the Applicant School filed necessary details.

(3) FRC Ahmedabad Zone made Revised Final Order on 20/03/2019 fixing fees for academic year 2017-18 as under:

Standard (GSEB English Medium)	Fees Proposed by the school	Provisional fees determined by the committee	Final Fees determined by the committee	Revised Final Fees determined by the committee
	2017-18	2017-18	2017-18	2017-18
Pre primary	85,600/-	64,200/-	64,200/-	64,200/-
Primary std. 1	01,15,600/-	80,900/-	80,900/-	64,200/-

(4) In the earlier round of proceedings This Committee, i.e Fee Revision Committee, Gandhinagar had recorded that there were certain aspects regarding the maintenance of accounts which were required to be considered by FRC Ahmedabad Zone and the matter was accordingly restored to the FRC Ahmedabad Zone. In the Revised Final Order FRC Ahmedabad Zone has summarized the three points noted by This Committee in its order dated 28/09/2018 in the following manner:

[1] The company has not established internal financial control over financial reporting on criteria based on or considering essential components of internal control stated in the guidance note on Audit of Internal Financial Control over Financial Reporting issued by the Institute of Chartered Accounts of India.

[2] The company has not filed the Audited Accounts of Redbricks Education Foundation for FY 2017-18.

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The company has not maintained separate accounts which are the requirement under the law."

(5) Though, various grounds have been raised by the Applicant School on merits in relation to various disallowances it is not necessary to enter into any detailed discussion on merits for the reasons that follow hereinafter.

(6) In relation to points No. 1 & 2 (reproduced hereinbefore) FRC Ahmedabad Zone has made observations in paragraph numbers 5 & 6 of its Revised Final Order dated 20/03/2019.

(7) In relation to the third point, namely non maintenance of separate accounts which are the requirement of Law, FRC Ahmedabad Zone has observed thus, in paragraph number 7 of its Revised Final Order:

"7. With regard to the third aspect namely maintaining separate account for both the campuses, the school has submitted that as per the provisions contained in section 128(1) of Companies Act, Redbricks Education Foundation is maintaining account at its registered office and considering the operational ease and following the statutory framework for larger interest of all stake holders, it is appropriate for the company to keep its accounts and records at one place which are not only satisfied the requirement of statute by which it is governed but also ensures the proper maintenance of books of accounts. Thus the company has not violated any provisions of section 13 of the Act."

(8) At the time of hearing attention of the representatives of the Applicant School was invited to provisions of Section 13 of GSFS Reg. Act and Rule 12 of GSFS Reg. Rules. The representatives were asked as to whether maintenance of accounts as per provisions of Section 128 (1) of the Companies Act would be sufficient compliance with the requirements of GSFS Reg. Act and the Rules thereunder, more particularly provisions of Section 13 (4) of GSFS Reg. Act and Rule 12(4) of GSFS Reg. Rules. It was accepted that strictly speaking maintenance of consolidated accounts of Redbricks Education Foundation at its registered office *per se* could not be treated as compliance of the provisions of Section 13 r/w Rule 12 of GSFS Reg. Rules.

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(9) The representatives of the Applicant School were therefore, called upon to explain and inform as to whether the Applicant School would be ready and willing to comply with provision of GSFS Reg. Act and the Rules thereunder, and if yes, the Applicant School should place on record such a statement in writing.

(10) By communication dated 28/06/2019 the Applicant School has stated as under:

" As discussed in the hearing held on June 28, 2019, we do hereby confirm that Redbricks Education Foundation shall comply with the provisions of Section 13 of the Gujarat Self financed Schools (Regulation of Fees) Act, 2017 read with Regulation 12(4) of the Gujarat Self financed Schools (Regulation of Fees) Rules, 2017 and maintain separate Accounts and Records for satellite Campus as per requirement of the Statute."

(11) Thus, it becomes apparent that what is stated in paragraph number 7 of the Revised Final Order made by FRC Ahmedabad Zone is factually incorrect. The Applicant School has violated the provisions of Section 13 of GSFS Reg. Act r/w Rule 12 of GSFS Reg. Rules. In these circumstances FRC Ahmedabad Zone may consider provisions of Rule 7 of GSFS Reg. Rules, with emphasis on sub rule (5) of Rule 7 of GSFS Reg. Rules and decide whether any penal action is warranted or not in the facts and circumstances of the case.

(12) It is necessary to record that GSFS Reg. Act and the Rules thereunder have been framed even when the Companies Act is existing on the Statute Book. Therefore, when the legislature in its wisdom cast an obligation on the self financed school to maintain such records in such manner as may be prescribed, and further that, every self financed school shall keep the accounts and the records within the premises of Educational Institution, it is not possible to state that:

(i) The legislature was not aware about the requirement of maintenance of accounts under provisions of Section 128 (1) of the Companies Act; and

(ii) If the legislature wanted to prescribe a particular requirement in light of the objects of GSFS Reg. Act, it was not within its domain.



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(13) Furthermore, GSFS Reg. Act and the Rules thereunder have been brought on the Statute Book at a subsequent point of time and therefore, have to be complied with independent of requirement of provisions under any other existing Laws, like the Companies Act, and or the Income Tax Act, etc.

(14) Considering the fact that the Applicant School has accepted that there was non compliance with the requirement of provisions of section 13 of GSFS Reg. Act and the Rules thereunder, and further that there are some expenses which are common to two schools run by Redbricks Education Foundation, i.e. the school situate at Satellite and the school situate at Santej Gandhinagar, it would not be possible to ascertain which expenditure is correlated with Educational Activity and even if it is so, what is the proportion in relation to one or the other school.

(15) Hence, it is not possible to state as to whether certain expenses are relatable to one or the other school and further whether they are commensurate with the services rendered for Educational Activities by one or the other school.

(16) In the facts and circumstances of the case the impugned order made by the FRC Ahmedabad Zone is not disturbed only because it is not possible to ascertain the correct proportion of an expenditure relatable to one or the other school and thus find out the basis for determination of fees on the basis of corresponding Educational Activities for one or the other school, in light of the violation by the Applicant School.

(17) It was stated at the time of hearing by the representatives of the Applicant School, the Applicant School shall maintain separate accounts and records with effect from Financial Year 2019-20. Hence, it will be open to the Applicant School to make a fresh proposal on the basis of such separate accounts and records for the school at Satellite or the school at Santej, as the case may be.

(18) In light of the foregoing discussion on the basis of facts, circumstances and evidence on record, and the position in Law the Revision Application stands rejected, subject to the findings recorded.

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(19) The Revision Application stands disposed off accordingly.



Date: 01/07/2019
Gandhinagar.

Sd/-
Justice D. A. Mehta
(Retired)

Chairman
Fee Revision Committee

For & on behalf of
Fee Revision Committee

Certified Copy

By Order
For & on behalf of
Fee Revision Committee



(Dr. M. I. Joshi)
Member Secretary
Fee Revision Committee

Copy to: (For Information & necessary action)

1. Fee Regulatory Committee, Ahmedabad-Zone, Ahmedabad
2. Dist. Pri. Edu. Officer, DPEO office Ahmedabad, Ahmedabad

