

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment
Year
2023-24

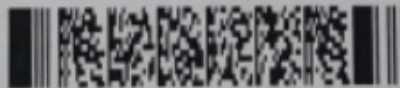
PAN	BFAPK3474E		
Name	RAJESH KUMAR(PROP.IBRIX)		
Address	1880 , KHOTA COLONY, BADSHAHPUR , GURGAON , 12-Haryana, 91-INDIA, 122001		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	462496301291023

Taxable Income and Tax Details			
	Current Year business loss, if any	1	0
	Total Income	2	13,77,460
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	1,63,140
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	1,63,140
	Taxes Paid	8	7,59,226
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 5,96,090
Accreted Income and Tax Detail			
	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	(+) 0

This return has been digitally signed by RAJESH KUMAR(PROP.IBRIX) in the capacity of
Self having PAN BFAPK3474E from IP address 49.36.189.221 on 29-Oct-2023
15:36:08 DSC SI.No & Issuer 7881272 & 9184192463522603112CN=PantaSign Sub CA for DSC
2022.OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN

System Generated

Barcode/QR Code



BFAPK3474E034624963012910233af5cfa7dd01a5b863529d16d61e39d697beaa4

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Rajesh Kumar

NAME OF ASSESSEE : RAJESH KUMAR(PROP.IBRIX)
PAN : BFAPK3474E
FATHER'S NAME : MAHENDER SINGH
RESIDENTIAL ADDRESS : 1880, KHOTA COLONY, BADSHAHPUR, GURGAON, HARYANA-122001
STATUS : INDIVIDUAL **ASSESSMENT YEAR** : 2023 - 2024
WARD NO : **FINANCIAL YEAR** : 2022 - 2023
GENDER : MALE **DATE OF BIRTH** : 20/02/1983
EMAIL ADDRESS : s.gourav3003@gmail.com
RESIDENTIAL STATUS : RESIDENT
NAME OF BANK : HDFC BANK
IFSC CODE : HDFC0001098
ACCOUNT NO. : 50200062722700
OPTED FOR TAXATION : YES
U/S 115BAC
RETURN : ORIGINAL (FILING DATE : 29/10/2023 & NO. : 462496301291023)

COMPUTATION OF TOTAL INCOME

<u>PROFITS AND GAINS FROM BUSINESS AND PROFESSION</u>		1355805
PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT	1355805	
ADD : DEPRECIATION DISALLOWED	215652	
	<u>1571457</u>	
LESS : ALLOWED DEPRECIATION	<u>-215652</u>	
	<u>1355805</u>	
<u>CAPITAL GAINS</u>		0
SHORT TERM CAPITAL GAIN ON LISTED SECURITIES (STT PAID)	-11460	
SHORT TERM CAPITAL LOSS C/F Rs. 11460		
<u>INCOME FROM OTHER SOURCES</u>		21659
HDFC BANK LIMITED (AAACH2702H.AB772)	20744	
ICICI BANK LIMITED (AAACI1195H.AB286)	383	
STATE BANK OF INDIA (AAACS8577K.AB703)	532	
TOTAL	<u>21659</u>	
GROSS TOTAL INCOME		<u>1377464</u>
TOTAL INCOME		<u>1377464</u>
TOTAL INCOME ROUNDED OFF U/S 288A		1377460

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. 250000	NIL	
TAX ON RS. 250000 (500000-250000) @ 5%	12500	
TAX ON RS. 250000 (750000-500000) @ 10%	25000	
TAX ON RS. 250000 (1000000-750000) @ 15%	37500	
TAX ON RS. 250000 (1250000-1000000) @ 20%	50000	
TAX ON RS. 127460 (1377460-1250000) @ 25%	31865	
TAX ON RS. 1377460		<u>156865</u>
		156865
ADD: HEALTH AND EDUCATION CESS @ 4%		<u>6275</u>
		163140
<u>LESS TAX DEDUCTED AT SOURCE</u>		
SECTION 194H: COMMISSION OR BROKERAGE	740101	
SECTION 194R: SECTION 194R	18900	
SECTION 194S: SECTION 194S	225	
		<u>759226</u>
		-596086

REFUNDABLE
TAX ROUNDED OFF U/S 288B

(596086)
(596090)

Information regarding Turnover/Gross Receipt Reported for GST	
GSTR No.	06BFAPK3474E1ZQ
Amount of turnover/Gross receipt as per the GST return filed	13920890

FIXED ASSETS

Particulars	Rate	WDV as on 01/04/2022	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2023
			More than 180 Days (Before 04-10-22)	Less than 180 Days (On or After 04-10-22)				
			Rs.	Rs.				
2 COMPUTER	15%	0.00	0.00	5,08,136.00	0.00	5,08,136.00	38,110.20	4,70,025.80
1	40%	3,60,000.00	23,305.00	1,21,099.00	0.00	5,04,404.00	1,77,541.80	3,26,862.20
Total		3,60,000.00	23,305.00	6,29,235.00	0.00	10,12,540.00	2,15,652.00	7,96,888.00

LOSSES TABLE

A.Y.	HEAD	LOSSES		
		BROUGHT FORWARD	SET-OFF	CARRIED FORWARD
2023-24	Short Term Capital Loss	-	-	11460

STATEMENT OF SHORT TERM CAPITAL GAIN ON LISTED SECURITIES / UNITS (STT PAID)

Name of Company	Date of Purchase/ Year	Date of Sale/Year	Sales Price	Purchase Cost	Transfer Expenses	Amount received u/s 94(7) or 94(8)	Capital Gain
VODAFONE IDEA LTD # EQUITY SHARES	01/04/2022	29/11/2022	807.00	855.00	0.00	0.00	-48.00
FUTURE ENTERPRISES LIMITED # NEW EQUITY SHARES OF RS. 2/- AFTER SPLIT	01/04/2022	05/07/2022	2990.00	2700.00	0.00	0.00	290.00
DUCON INFRA TECHNOLOGIES LIMITED # EQUITY SHARES	01/04/2022	20/06/2022	4104.00	5556.00	0.00	0.00	-1452.00
UNION BANK OF INDIA - EQUITY SHARES	01/04/2022	20/06/2022	13319.00	16511.00	0.00	0.00	-3192.00
UJJIVAN SMALL FINANCE BANK LIMITED # EQUITY SHARES	01/04/2022	20/06/2022	4290.00	4890.00	0.00	0.00	-600.00
GTL INFRASTRUCTURE LIMITED - EQUITY SHARES	01/04/2022	20/06/2022	2420.00	3060.00	0.00	0.00	-640.00
GTL INFRASTRUCTURE LIMITED - EQUITY SHARES	01/04/2022	20/06/2022	2420.00	3260.00	0.00	0.00	-840.00
UNION BANK OF INDIA - EQUITY SHARES	01/04/2022	12/05/2022	3370.00	4345.00	0.00	0.00	-975.00
THE FEDERAL BANK LIMITED # NEW EQUITY SHARES OF RS. 2/- AFTER SUB DIVISION	01/04/2022	06/05/2022	36280.00	38280.00	0.00	0.00	-2000.00
PMC FINCORP LIMITED # NEW EQUITY SHARE WITH FV RS. 1/- AFTER SUB-DIVISION	01/04/2022	28/04/2022	4040.00	5310.00	0.00	0.00	-1270.00
VODAFONE IDEA LTD # EQUITY SHARES	01/04/2022	28/04/2022	4775.00	5430.00	0.00	0.00	-655.00
BANK OF BARODA # NEW EQ SH WITH FV RS. 2/- AFTER SUB-DIV	01/04/2022	28/04/2022	23140.00	22780.00	0.00	0.00	360.00
BANK OF BARODA # NEW EQ SH WITH FV RS. 2/- AFTER SUB-DIV	01/04/2022	25/04/2022	11120.00	11390.00	0.00	0.00	-270.00
THE FEDERAL BANK LIMITED # NEW EQUITY SHARES OF RS. 2/- AFTER SUB DIVISION	01/04/2022	12/04/2022	29535.00	29805.00	0.00	0.00	-270.00
THE FEDERAL BANK LIMITED # NEW EQUITY SHARES OF RS. 2/- AFTER SUB DIVISION	01/04/2022	12/04/2022	19690.00	19650.00	0.00	0.00	40.00
ADITYA BIRLA SUN LIFE DIGITAL INDIA FUND - GROWTH-DIRECT PLAN (FORMERLY KNOWN AS ABSL NEW MILLENNIUM FUND)	01/04/2022	09/03/2023	1956.20	2000.02	0.02	0.00	-43.84
ADITYA BIRLA SUN LIFE DIGITAL INDIA FUND - GROWTH-DIRECT PLAN (FORMERLY KNOWN AS ABSL NEW MILLENNIUM FUND)	01/04/2022	09/03/2023	2106.26	2000.03	0.02	0.00	106.21
Total			166362.48	177822.05	0.04	0.00	-11459.63

Details of Taxpayer Information Summary

S. N.	Information Category	Income Head	Section	Processed Value	Derived Value	As per Computation/ ITR	Difference	As per 26AS	Difference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(5)-(6)	(8)	(9)=(8)-(6)

1	Interest from savings bank	Other Source	194A	21127.00	21127.00	21127.00	Nil		
2	Interest from deposit	Other Source	194A	532.00	532.00	532.00	Nil	0.00	-532.00
3	Sale of securities and units of mutual fund	Capital Gain		166362.00	166362.00	166362.00	Nil		
4	Business receipts	Business		14990227.00	14990227.00	13920889.00	1069338.00	0.00	-13920889.00
5	Receipts on transfer of virtual digital asset	VDA	115BBH	22463.00	22463.00	0.00	22463.00	22463.00	22463.00
6	GST turnover	Profit & Loss A/c		13920890.00	13920890.00	13920889.00	1.00	0.00	-13920889.00
7	GST purchases	Profit & Loss A/c		4122064.00	4122064.00	0.00	4122064.00		
8	Outward foreign remittance/purchase of foreign currency			75024.00	75024.00				
9	Purchase of securities and units of mutual funds			185713.00	185713.00				

Nature of Business

OTHER THAN THOSE DECLARING INCOME UNDER SECTIONS 44AD/44ADA/44AE

SN	Business Code	Description	Trade Name
1	21008 - OTHER SERVICES - Other services n.e.c.		

IBRIX(PROP. RAJESH KUMAR)
Balance Sheet as on 31.03.2023

<u>Liabilities</u>	<u>Amount</u>	<u>Assets</u>	<u>Amount</u>
<u>Prop.s Capital A/c</u> (As per Annexure)	41,13,490.27	<u>FIXED ASSETS</u> (As per Annexure)	7,96,885.89
<u>Expenses Payable</u> (As per Annexure)	5,43,240.00	<u>Current Assets</u> (As per Annexure)	7,97,128.81
<u>Sundry Creditors</u> (As per Annexure)	7,79,584.00	<u>Sundry Debtors</u> (As per Annexure)	7,15,610.00
		<u>Cash & Bank Balances</u> (As per Annexure)	31,26,689.57
	<u>54,36,314.27</u>		<u>54,36,314.27</u>

Signed in terms of our separate
Report on Even date Attached

For Mukti & Associates
Chartered Accountants
SD/-


(Gaurav Kumar) F.C.A.
Prop. M.No. 540247
Firm Regn No. 026635N

For IBRIX(PROP. RAJESH KUMAR)

SD/-
Prop.

Place:- Panipat
Dated:-28/09/2023

IBRIX (PROP. RAJESH KUMAR)
Income & Expenditure A/c for the year ended as on 31.03.2023

<u>Particulars</u>	<u>Amount</u>	<u>Particulars</u>	<u>Amount</u>
To Advertisement exp	34,38,492.43	By Commission income	1,39,20,889.69
To Software exp	1,34,270.42	from Real Estate	
To Tour & Travelling	3,87,320.00		
To Salary	45,58,900.00		
To Rent	9,00,000.00		
To Maintenance charges	5,28,000.00		
To Pantary Exp-	5,47,820.00		
To Conveyance Exp	7,21,420.00		
To Telephone Exp	3,36,000.00		
To Computer exp	84,530.00		
To Diwali exp	3,74,390.00		
To Printing & Stationery	48,920.00		
To Hotel Expense	2,45,370.00		
To Depreciation	2,15,652.00		
To Audit Fees	20,000.00		
To Accounting fees	24,000.00		
To Net Profit	13,55,804.84		
	<u>1,39,20,889.69</u>		<u>1,39,20,889.69</u>

Signed in terms of our separate
Report on Even date Attached

For IBRIX (PROP. RAJESH KUMAR)

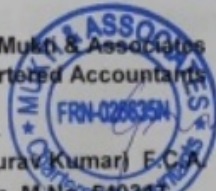
For Mukti & Associates
Chartered Accountants

SD/-

Prop.

Place:- Panipat
Dated:-28/09/2023

SD/-
(Gaurav Kumar) F.C.A.
Prop. M.No: 540247
Firm Regn No. 026635N



IBRIX (PROP. RAJESH KUMAR)

Name of the Party
KOMAL

List Of Sundry Creditors as on 31.03.2023

Amount
779584.00

779584.00

Particulars

Rent Payable
Maintainance payable
Salary Payable
Audit Fees Payable
Accounting charges payable

Amount
75000.00
44000.00
380240.0
20000.0
24,000.00
5,43,240.00

List Of Expanses payable as on 31.03.2023

Particulars

Closing Stock
GST Receivable
TDS RECEIVABLE

Amount
37,903.00
7,59,225.81
7,97,128.81

List Of Currents Assests as on 31.03.2023

Particulars

HDFC BANK 2700
ICICI BANK
HDFC BANK 3466

Amount
29,42,383.76
2,559.25
1,246.56

List Of Cash & Bank Balances as on 31.03.2023

Cash in Hand

1,80,500.00
31,26,689.57

List Of Sundry Debtors as on 31.03.2023

Particulars

GODREJ

Amount
715610.00

7,15,610.00



IBRIX (PROP. RAJESH KUMAR)
Capital account (shri anil kumar) for the year ended as on 31.03.2023

<u>Particulars</u>	<u>Amount</u>	<u>Particulars</u>	<u>Amount</u>
To Drawings	3,60,000.00	By Opening Balance	30,00,000.00
To Balance c/d	41,13,490.27	By Addition	117685.43
		By Net Profit	13,55,804.84
	<u>44,73,490.27</u>		<u>44,73,490.27</u>

Detail of Fixed Assets as on 31.03.2023

<u>Particulars</u>	<u>W.D.V.as on 01.04.22</u>	<u>Used For More Than 180 Days</u>	<u>Used For Less Than 180 Days</u>	<u>Total</u>	<u>Rate of Dep.</u>	<u>Amount OF Dep.</u>	<u>W.D.V.as on 31.03.2023</u>
Laptop	3,60,000.00	23,305.00	1,21,097.89	5,04,402.89	40%	1,77,542.00	3,26,860.89
Mobile	0.00	0.00	5,08,135.00	5,08,135.00	15%	38,110.00	4,70,025.00
	<u>3,60,000.00</u>	<u>23,305.00</u>	<u>6,29,232.89</u>	<u>10,12,537.89</u>		<u>2,15,652.00</u>	<u>7,96,885.89</u>

For IBRIX (PROP. RAJESH KUMAR)



Prop.

**MUKTI & ASSOCIATES**

Chartered Accountants

2nd Floor, Palika Stationery, Behind Hive Hotel, G.T Road, Panipat, Panipat-132103 Haryana

Phone : , E-Mail :

UDIN :

Form No 3CB**[See rule 6G(1)(b)]****Audit report under section 44AB of the Income-Tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G**

1. I have examined the balance sheet as on 31/03/2023, and the Profit and loss account for the period beginning from 01/04/2022 to ending on 31/03/2023, attached herewith of RAJESH KUMAR (PROP. IBRIX), 1880, KHOTA COLONY, BADSHAHPUR, GURGAON, HARYANA-122001. PAN - BFAPK3474E.
2. I certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at 1880, KHOTA COLONY, BADSHAHPUR, GURGAON, HARYANA-122001 and 0 branches.
3. (a) I report the following observations/ comments/ discrepancies/ inconsistencies, if any:
 - (b) Subject to above -
 - (A) I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purposes of the audit.
 - (B) In my opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from my examination of the books.
 - (C) In my opinion and to the best of my information and according to the explanations given to me, the said accounts, read with notes thereon, if any give a true and fair view : -
 - (i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2023 and
 - (ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In my opinion and to the best of my information and according to explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any

SN	Qualification Type	Observation/Qualification
1	Proper stock records are not maintained by the assessee.	In the absence of adequate information in possession of assessee during the course of our audit we are unable to supply the quantitative information in the desired format along with this report. However in order to ascertain the profitability the assessee is valuing its stocks at year end on physical verification basis
2	Records necessary to verify personal nature of expenses not maintained by the assessee.	In the absence of specific details their quantum can not be furnished
3	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	Due to inadequate information in possession of assessee we are unable to comment on this
4	Others	The Balances of Debtors and Creditors are subject to confirmation with the respective parties
5	Others	Though we have not noticed any payment in excess of Rs.10000/- have been made in contravention of section 40A (3) / 40A (3A) read with rule 6DD, however the assessee did not possess necessary evidence to verify the same

6	Others	In absence of the proper system of assessee, we are unable to comment and give the details as required in clause 44
7	Others	ALL DOCUMENTS RELATED TO SALES AND PURCHASE WERE NOT AVAILABLE. WE ARE RELIYING ON DATA PROVIDED BY ASSESSEE

For MUKTI & ASSOCIATES
Chartered Accountants



M. No. : 540747
FRN : 0026635N

2nd Floor, Palika Stationery, Behind Hive
Hotel, G.T Road, Panipat, Panipat-132103
Haryana

Date : 28/09/2023
Place : Panipat

UDIN :

FORM NO. 3CD
[See rule 6G(2)]Statement of particulars required to be furnished under section 44AB of the Income-tax Act,
1961

PART-A

1	Name of the Assessee	RAJESH KUMAR(PROP.IBRIX)	
2	Address	1880, KHOTA COLONY, BADSHAHPUR, GURGAON, HARYANA-122001	
3	Permanent Account Number	BFAPK3474E	
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	Yes	
	SN	Type	Registration Number
	1	Goods and Services Tax (HARYANA)	06BFAPK3474E1ZQ
5	Status	Individual	
6	Previous year from	01/04/2022 to 31/03/2023	
7	Assessment year	2023-24	
8	Indicate the relevant clause of section 44AB under which the audit has been conducted		
	SN	Type	
	1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits	
	(a) Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC/ 115BAD?		Yes
	Section under which option exercised		115BAC

PART-B

9	a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios	NA
	b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such Change.	NA
10	a	Nature of business or profession.	
		Sector	Sub sector
		OTHER SERVICES	Other services n.e.c.(21008)
			21008
	b	If there is any change in the nature of business or profession, the particulars of such change.	No
		Business	Sector
		Nil	Nil
		Sub sector	Code
		Nil	Nil
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed.	Yes
		CASH BOOK, LEDGER ETC	

b List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Books maintained	Country	Address Line 1	Address Line 2	Zip Code / Pin Code	City / Town / District	State
CASH BOOK, LEDGER ETC	INDIA	HEAD OFFICE	GURUGRAM	122001	GURUGRAM	HARYANA

c List of books of account and nature of relevant documents examined.

CASH BOOK, LEDGER ETC

12 Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)

No

Section	Amount
Nil	Nil

13 a Method of accounting employed in the previous year.

Mercantile system

b Whether there has been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year.

No

c If answer to (b) above is In the affirmative, give details of such change, and the effect thereof on the profit or loss.

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

d Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).

No

e If answer to (d) above is in the affirmative, give details of such adjustments:

ICDS	Increase in profit	Decrease in profit	Net Effect
Nil	Nil	Nil	Nil
Total			

f Disclosure as per ICDS:

ICDS	Disclosure
ICDS I-Accounting Policies	The financial statements have been prepared consistently on accrual basis under the historical cost convention and as a going concern.
ICDS II-Valuation of Inventories	The finished Goods are valued at lower of cost or net realizable value.
ICDS III-Construction Contracts	NA
ICDS IV-Revenue Recognition	In case domestic sale, revenue is recognized when the goods have been transferred to the buyer for a consideration and all significant risks and rewards has been transferred and the seller retains no effective control of the goods

		transferred, service transactions recognised by the percentage completion method						
	ICDS V-Tangible Fixed Assets	Tangible assets are stated at cost net of recoverable taxes, trade discounts, grants and rebates less accumulated depreciation, and impairment of loss if any. The cost of tangible assets comprise its purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use. Projects under which assets are not ready for their intended use are disclosed under capital work in progress.						
	ICDS VII-Governments Grants	Government grant against fixed assets are recognized by way of deduction from the actual cost of the assets and other government grants like duty drawback, concessions, and subsidies are recognized as income on accrual basis.						
	ICDS IX Borrowing Costs	Borrowing cost directly attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. All other borrowing costs are charged to the profit & loss statement in the period in which they are incurred						
	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	Contingent liabilities are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements.						
14	a	Method of valuation of closing stock employed in the previous year. Lower of Cost or Market rate						
	b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish. No						
		<table border="1"> <thead> <tr> <th>Particulars</th> <th>Increase in profit</th> <th>Decrease in profit</th> </tr> </thead> <tbody> <tr> <td>Nil</td> <td>Nil</td> <td>Nil</td> </tr> </tbody> </table>	Particulars	Increase in profit	Decrease in profit	Nil	Nil	Nil
Particulars	Increase in profit	Decrease in profit						
Nil	Nil	Nil						
15		Give the following particulars of the capital asset converted into stock-in-trade: - NA						
16		Amounts not credited to the profit and loss account, being: -						
	a	The items falling within the scope of section 28. NA						
	b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned. NA						
	c	Escalation claims accepted during the previous year. NA						
	d	Any other item of income. NA						

e Capital receipt, if any. NA

17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish: NA

18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following Form :-

Method of Depreciation	Description of the block of assets	Rate of depreciation	Opening WDV	Adjustment made to the WDV u/s 115BA C/115 BAD (for AY 2021-22 only)	Adjustment made to the WDV of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted WDV	Additions			Deductions	Other Adjustments, if Any	Depreciation allowable	WDV at the end of the year	
							Purchase value	Adjustment on account of						Total value of purchase
								CENVAT	Change in rate of exchange					
WDV	(18a) Plant & Machinery @ 15%- Sec 32(1)(ii)	15%	0			0	508136	0	0	0	508136	0	38110	470026
WDV	(18c) Plant & Machinery @ 40%- Sec 32(1)(ii)	40%	36000			3600	144404	0	0	0	144404	0	177542	326862
	Total		36000	0	0	3600	652540	0	0	0	652540	0	215652	796888

Additions : (18a) Plant & Machinery @ 15%- Sec 32(1)(ii)

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
22/10/2022	22/10/2022	508136	0	0	0	508136
	Total	508136	0	0	0	508136

19 Amount admissible under sections 32AC / 33AB / 33ABA / 35 / 35ABB / 35AC / 35CCA / 35CCB / 35D / 35DD / 35DDA / 35E NA

Additions : (18c) Plant & Machinery @ 40%- Sec 32(1)(ii)

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
18/11/2022	18/11/2022	22797	0	0	0	22797
16/04/2022	16/04/2022	23305	0	0	0	23305
16/10/2022	16/10/2022	22458	0	0	0	22458
05/11/2022	05/11/2022	75844	0	0	0	75844
	Total	144404	0	0	0	144404

20	a	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [section 36(1)(ii)]	NA
	b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	NA
21	a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.	
		Capital expenditure	NA
		Personal expenditure	NA
		Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	NA
		Expenditure incurred at clubs being entrance fees and subscriptions	NA
		Expenditure incurred at clubs being cost for club services and facilities used	NA
		Expenditure by way of penalty or fine for violation of any law for the time being force	NA
		Expenditure by way of any other penalty or fine not covered above	NA
		Expenditure incurred for any purpose which is an offence or which is prohibited by law	NA
	b	Amounts inadmissible under section 40(a):-	
		i. as payment to non-resident referred to in sub-clause (i)	
		(A) Details of payment on which tax is not deducted:	NA
		(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)	NA
		ii. as payment referred to in sub-clause (ia)	
		(A) Details of payment on which tax is not deducted:	NA
		(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139	NA
		iii. as payment referred to in sub-clause (ib)	
		(A) Details of payment on which levy is not deducted:	NA
		(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139	NA
		iv. Fringe benefit tax under sub-clause (ic)	0
		v. Wealth tax under sub-clause (iia)	0
		vi. Royalty, license fee, service fee etc. under sub-clause (iib)	0
		vii. Salary payable outside India to a non resident without TDS etc. Under sub-clause (iii)	NA

	viii. Payment to PF/other fund etc. under sub-clause (iv)	0												
	ix. Tax paid by employer for perquisites under sub-clause (v)	0												
c	Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof													
	<table border="1"> <thead> <tr> <th>Particulars</th> <th>Section</th> <th>Amount debited to P/L A/C</th> <th>Amount admissible</th> <th>Amount inadmissible</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>NA</td> <td>NA</td> <td>NA</td> <td>NA</td> <td>NA</td> <td>NA</td> </tr> </tbody> </table>	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks	NA	NA	NA	NA	NA	NA	
Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks									
NA	NA	NA	NA	NA	NA									
d	Disallowance/deemed income under section 40A(3):													
	(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details	Yes												
	<table border="1"> <thead> <tr> <th>Date of payment</th> <th>Nature of payment</th> <th>Amount</th> <th>Name of the payee</th> <th>PAN of the payee</th> <th>Aadhaar of the payee</th> </tr> </thead> <tbody> <tr> <td>Nil</td> <td>Nil</td> <td>Nil</td> <td>Nil</td> <td>Nil</td> <td></td> </tr> </tbody> </table>	Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar of the payee	Nil	Nil	Nil	Nil	Nil		
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar of the payee									
Nil	Nil	Nil	Nil	Nil										
	(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)	Yes												
	<table border="1"> <thead> <tr> <th>Date of payment</th> <th>Nature of payment</th> <th>Amount</th> <th>Name of the payee</th> <th>PAN of the payee</th> <th>Aadhaar of the payee</th> </tr> </thead> <tbody> <tr> <td>Nil</td> <td>Nil</td> <td>Nil</td> <td>Nil</td> <td>Nil</td> <td></td> </tr> </tbody> </table>	Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar of the payee	Nil	Nil	Nil	Nil	Nil		
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar of the payee									
Nil	Nil	Nil	Nil	Nil										
e	provision for payment of gratuity not allowable under section 40A(7)	0												
f	any sum paid by the assessee as an employer not allowable under section 40A(9)	0												
g	Particulars of any liability of a contingent nature	NA												
h	Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income	NA												
i	amount inadmissible under the proviso to section 36(1)(iii)	0												
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	0												
23	Particulars of any payment made to persons specified under section 40A(2)(b).	NA												
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.	NA												
25	Any amounts of profits chargeable to tax under section 41 and computation thereof	NA												
26	(i) In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-													
	A Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was:-													
	(a) Paid during the previous year	NA												

	(b) Not paid during the previous year;	NA																			
B	Was incurred in the previous year and was:-																				
	(a) paid on or before the due date for furnishing the return of income of the previous year 139(1);	NA																			
	(b) Not paid on or before the aforesaid date.	NA																			
	state whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account	No																			
27	a	Amount of Central Value Added Tax Credits/ Input Tax Credit (ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.	No																		
		<table border="1"> <thead> <tr> <th>CENVAT / ITC</th> <th>Amount</th> <th>Treatment in Profit & Loss / Accounts</th> </tr> </thead> <tbody> <tr> <td>Opening Balance</td> <td></td> <td></td> </tr> <tr> <td>Credit Availed</td> <td></td> <td></td> </tr> <tr> <td>Credit Utilized</td> <td></td> <td></td> </tr> <tr> <td>Closing / outstanding Balance</td> <td></td> <td></td> </tr> </tbody> </table>	CENVAT / ITC	Amount	Treatment in Profit & Loss / Accounts	Opening Balance			Credit Availed			Credit Utilized			Closing / outstanding Balance						
CENVAT / ITC	Amount	Treatment in Profit & Loss / Accounts																			
Opening Balance																					
Credit Availed																					
Credit Utilized																					
Closing / outstanding Balance																					
	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.:-	NA																		
28		Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia), if yes, please furnish the details of the same.	NA																		
29		Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.	NA																		
A		Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56, If yes, please furnish the following details:	No																		
		<table border="1"> <thead> <tr> <th>Nature of income</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Nil</td> <td>Nil</td> </tr> </tbody> </table>	Nature of income	Amount	Nil	Nil															
Nature of income	Amount																				
Nil	Nil																				
B		Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56, If yes, please furnish the following details:	No																		
		<table border="1"> <thead> <tr> <th>Nature of income</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Nil</td> <td>Nil</td> </tr> </tbody> </table>	Nature of income	Amount	Nil	Nil															
Nature of income	Amount																				
Nil	Nil																				
30		Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)	No																		
		<table border="1"> <thead> <tr> <th>Name of person from whom amount borrowed or repaid on</th> <th>PAN of the person</th> <th>Aadhaar of the person</th> <th>Address of the person</th> <th>Amount borrowed</th> <th>Date of borrowing</th> <th>Amount due including interest</th> <th>Amount repaid</th> <th>Date of repayment</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Name of person from whom amount borrowed or repaid on	PAN of the person	Aadhaar of the person	Address of the person	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment										
Name of person from whom amount borrowed or repaid on	PAN of the person	Aadhaar of the person	Address of the person	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment													

hundi								
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

A Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year, If yes, please furnish the following details **No**

Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE	If yes, whether the excess money has been repatriated within the prescribed time	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
Nil	Nil	Nil	Nil	Nil	Nil

B Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B, If yes, please furnish the following details **No**

Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Details of interest expenditure brought forward as per sub-section (4) of section 94B		Details of interest expenditure carried forward as per sub-section (4) of section 94B	
			A.Y.	Amount	A.Y.	Amount
Nil	Nil	Nil	Nil	Nil	Nil	Nil

C Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is applicable from 1st April, 2022) **No**

Nature of the impermissible avoidance arrangement	Specify Others	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:
Nil	Nil	Nil

31 a Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :- **NA**

b Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :- **NA**

(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where **NA**

	such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account	
	(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-	NA
	(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year	NA
	(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year	NA
c	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:—	NA
d	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—	NA
e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—	NA
32 a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available:-	NA
b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.	NA
c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.	No
d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year.	No
e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.	NA

33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). **No**

Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
Nil	Nil

34 a Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish: **No**

TAN	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	2	3	4	5	6	7	8	9	10
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

b Whether the assessee is required to furnish the statement of tax deducted or tax collected, If yes, please furnish the details: **No**

TAN	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
Nil	Nil	Nil	Nil	Nil	Nil

c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: **NA**

35 a In the case of a trading concern, give quantitative details of principal items of goods traded **NA**

b In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products any by-products

(A) Raw materials **NA**

(B) Finished products **NA**

(C) By products **NA**

36 A Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2, If **No**

yes, please furnish the following details:-

		Amount received	Date of receipt				
		Nil	Nil				
37	Whether any cost audit was carried out. ?			NA			
38	Whether any audit was conducted under the Central Excise Act, 1944. ?			NA			
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, finance act 1994 in relation to valuation of taxable service as may be reported/identified by the auditor. ?			NA			
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:						
		Particulars	Previous year		Preceding previous year		
		Total turnover of the assessee	13920890		0		
		Gross profit/turnover	0	13920890	0.00		
		Net profit/turnover	1355805	13920890	9.74		
		Stock-in-trade/turnover	0	13920890	0.00		
		Material consumed/Finished goods produced	0		0.00		
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings.			NA			
42	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B, If yes, please furnish			No			
		Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/trans actions which are not reported
		Nil	Nil	Nil	Nil	Nil	Nil
43	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286: if yes, please furnish the following details:			No			
		Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report		
		Nil	Nil	Nil	Nil		
		If Not due , please enter expected date of furnishing the report					
44	Break-up of total expenditure of entities registered or not registered under the GST. (This Clause is applicable from 1st April,2022)			NA			



Date : 28/09/2023
Place : Panipat

Gaurav Kumar
Partner
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Haryana