**Acknowledgement Number:554924701300924** **Date of filing : 30-Sep-2024**

| **INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**<br>[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]<br>(Please see Rule 12 of the Income-tax Rules, 1962) | Assessment Year<br>2024-25 |
|---|---|

| | | | |
|---|---|---|---|
| PAN | AKHPJ3716D | | |
| Name | SURAJ JAISWAL | | |
| Address | HELLA BROTALA HATIARA ROAD, HATIARA ROAD, HATIARA S.O, BAGUIHATI , NORTH 24 PARGANAS , West Bengal, INDIA, 700157 | | |
| Status | Individual | Form Number | ITR-3 |
| Filed u/s | 139(1)- On or Before due date | e-Filing Acknowledgement Number | 554924701300924 |

| | | | |
|---|---|---|---|
| Taxable Income and Tax Details | Current Year business loss, if any | 1 | 0 |
| | Total Income | 2 | 73,86,200 |
| | Book Profit under MAT, where applicable | 3 | 0 |
| | Adjusted Total Income under AMT, where applicable | 4 | 0 |
| | Net tax payable | 5 | 21,53,376 |
| | Interest and Fee Payable | 6 | 32,896 |
| | Total tax, interest and Fee payable | 7 | 21,86,272 |
| | Taxes Paid | 8 | 21,86,272 |
| | (+) Tax Payable /(-) Refundable (7-8) | 9 | 0 |
| 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 SURAJ JAISWAL in the capacity of Self having PAN AKHPJ3716D from IP address 152.58.180.212 on 30-Sep-2024 22:36:44 DSC Sl.No & Issuer 5007572 & 130924939840074CN=SignX sub-CA for Class 3 Individual 2022,OU=Sub-CA,O=FuturiQ Systems Private Limited,C=IN

System Generated

Barcode/QR Code

AKHPJ3716D03554924701300924f7812c38254c3232742496223186 27d1f63be422

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

# Mr.Suraj Jaiswal

**Hellabattla, Hatiara Road , Baguihati , Kolkata-700157**

**Consolidated Balance Sheet as on 31st March,2024**

Amount(Rs.)

| Capital & Liabilities | S R J ENTERPRISE | S R J CONSTRUCTION | Suraj Jaiswal | Total |
|---|---|---|---|---|
| ***Capital Account*** | | | | |
| As per last a/c. | 3412362.00 | 14581.00 | 3736342.00 | 7163285.00 |
| Addition | 2867499.00 | 980000.00 | 1254597.24 | 5102096.24 |
| ***Add: Income From -*** | | | | 0.00 |
| Current Year Profit | 2413585.36 | 2177496.83 | 786221.80 | 5377303.99 |
| Less: Drawings | -1638212.82 | -880000.00 | -1653089.42 | -4171302.24 |
| Less : Income Tax 2022-23 | | | -1400000.00 | -1400000.00 |
| Less : Income Tax | -441035.00 | | -34967.00 | -476002.00 |
| | 6614198.54 | 2292077.83 | 2689104.62 | 11595380.99 |
| ***Loan*** | | | | 0.00 |
| Kuhi Jaiswal | 3100187.00 | | | 3100187.00 |
| Sai Construction | | | 1000000.00 | 1000000.00 |
| SRJ CONSTRUCTION | | | -100000.00 | -100000.00 |
| SP CONSTRUCTION | | | 3000000.00 | 3000000.00 |
| TIRUPATI CONSTRUCTION | | | 10928863.00 | 10928863.00 |
| SRJ ENTERPRISE | | 181047.00 | 2922662.00 | 3103709.00 |
| ***Current Liabilities*** | | | | |
| Sundry Creditors | 27300.00 | | | 27300.00 |
| Salary Payable | 279540.00 | | | 279540.00 |
| P-tax Payable | 1460.00 | | | 1460.00 |
| TDS Payable | 12735.00 | | | 12735.00 |
| | 10035420.54 | 2473124.83 | 20440629.62 | 32949174.99 |

Amount(Rs.)

| Assets & Properties | S R J ENTERPRISE | S R J CONSTRUCTION | Suraj Jaiswal | Total |
|---|---|---|---|---|
| ***Fixed Assets*** | 4490395.00 | | 1056500.00 | 5546895.00 |
| | | | | 0.00 |
| ***Investment*** | | | | 0.00 |
| Dreams Agency | | | 250000.00 | 250000.00 |
| FD | | | 5000.00 | 5000.00 |
| Gold | | | 128798.00 | 128798.00 |
| Land | | | 1600000.00 | 1600000.00 |
| RD A/c No_498341 | | | 204000.00 | 204000.00 |
| Shares in Axis Direct | | | 11695959.71 | 11695959.71 |
| SRJ ENTERPRISE | | | 2867500.00 | 2867500.00 |
| Loans & Advance | 586667.00 | | | 586667.00 |
| Advance For Flat | | 2415500.00 | | 2415500.00 |
| ***Current Assets*** | | | | |
| Sundry Debtors | 2969665.00 | | | 2969665.00 |
| Cash at Bank | 871358.43 | | 103848.91 | 975207.34 |
| Cash - in - hand | 510925.93 | 57624.83 | 13990.00 | 582540.76 |
| GST Receivable | 47180.18 | | | 47180.18 |
| Income Tax Receivable | 559229.00 | | 565033.00 | 1124262.00 |
| **Investment in Partnership firm** | | | | |
| SP Construction | | | 987547.00 | 987547.00 |
| Tirupati Construction | | | 962453.00 | 962453.00 |
| | 10035420.54 | 2473124.83 | 20440629.62 | 32949174.99 |

Signed in terms in our audit report of even date
For Agarwal Neeraj & Associates
Chartered Accountants
FRN : 331968E

CA Neeraj Agarwal
Proprietor
Membership No 313835
UDIN 24313835BKFMRE6087
Place: KOLKATA
Date:20-09-2024

AGARWAL NEERAJ & ASSOCIATES KOLKATA Chartered Accountants

# Mr.Suraj Jaiswal

Hellabattla, Hatiara Road , Baguihati , Kolkata-700157

***Consolidated Trading and Profit & Loss Account for the year ended 31st March,2024***

| Particulars | S R I ENTERPRISE | S R I CONSTRUCTION | Suraj Jaiswal | Total |
|---|---|---|---|---|
| To, | | | | |
| Opening Stock | - | | | - |
| Purchase | 74,85,456.12 | 56,047.90 | | 75,41,504.02 |
| Direct Expenses | 1,03,98,257.00 | 90,760.00 | | 1,04,89,017.00 |
| *Gross Profit C/d* | 1,16,35,858.54 | 24,68,692.10 | | 1,41,04,550.64 |
| | 2,95,19,571.66 | 26,15,500.00 | | 3,21,35,071.66 |
| **Indirect Expenses** | | | | |
| General Expenses for Office | 1,16,855.68 | | | 1,16,855.68 |
| Bank Charges | 399.87 | 3,027.32 | 4,153.20 | 7,580.39 |
| Consultancy Fees | 2,40,500.00 | | | 2,40,500.00 |
| Depreciation | 7,97,521.00 | | | 7,97,521.00 |
| Electricity Charges_WBSEDCL | 2,23,612.00 | | | 2,23,612.00 |
| Fooding & Lodging Expenses | 88,998.00 | 72,275.00 | | 1,61,273.00 |
| Fuel Charges | 5,81,438.61 | 6,205.00 | | 5,87,643.61 |
| Insurance | 1,00,195.00 | | | 1,00,195.00 |
| Interest on TDS | 63,420.00 | | | 63,420.00 |
| convenience exp | | 6,702.95 | | 6,702.95 |
| Donation | | 5,000.00 | | 5,000.00 |
| Interest on Bank Loan | 5,373.00 | | | 5,373.00 |
| Interest on Loan | - | | 28,875.00 | 28,875.00 |
| Licensing & Taxes & Fees | 13,548.00 | | | 13,548.00 |
| Loading & Unloading Charges | 73,480.00 | | | 73,480.00 |
| Medical Expenses | 5,301.00 | | | 5,301.00 |
| Office Rent | 4,80,000.00 | | | 4,80,000.00 |
| Office Software & Renewal Charges | 4,500.00 | | | 4,500.00 |
| Office Expense | | 61,225.00 | | 61,225.00 |
| Printing & Stationery | 51,063.00 | | | 51,063.00 |
| Professional & Advocate Fees (Law & Taxes) | 77,500.00 | | | 77,500.00 |
| Processing Charges For Loan | - | | 35,100.00 | 35,100.00 |
| Professional Tax | | | 2,500.00 | 2,500.00 |
| Repair & Maintenance Charges | 1,25,341.19 | | | 1,25,341.19 |
| Stamp Duty | | | 150.00 | 150.00 |
| Salary | 37,52,000.00 | 1,20,000.00 | | 38,72,000.00 |
| Site Supervision Expenses | 1,34,575.00 | | | 1,34,575.00 |
| Tea & Tiffin Expenses | 92,802.00 | | | 92,802.00 |
| Telephone Or Mobile Recharge & Internet Charges | 22,275.01 | 3,710.00 | | 25,985.01 |
| Tours and Travelling Or Conveyance Charges | 51,661.82 | | | 51,661.82 |
| Transportation Or Car Rental Charges | 21,24,925.00 | 13,050.00 | | 21,37,975.00 |
| Net Profit Transfer to Capital A/c | 24,13,585.36 | 21,77,496.83 | 7,86,221.80 | 53,77,303.99 |
| | 1,16,38,828.54 | 24,68,692.10 | 8,75,000.00 | 1,49,82,520.64 |

| Particulars | S R I ENTERPRISE | S R I CONSTRUCTION | Suraj Jaiswal | Total |
|---|---|---|---|---|
| By, | | | | |
| Sales & Services | 2,95,19,571.66 | 26,15,500.00 | | 3,21,35,071.66 |
| Closing Stock | - | - | | - |
| | 2,95,19,571.66 | 26,15,500.00 | | 3,21,35,071.66 |
| *Gross Profit B/d* | 1,16,35,858.54 | 24,68,692.10 | | 1,41,04,550.64 |
| | | | | - |
| Indirect Incomes | | | | - |
| DISCOUNT RECEIVED | 2,402.00 | | | 2,402.00 |
| Fd Interest | 567.00 | | | 567.00 |
| Hyper Verge Technologies A/c | 1.00 | | | 1.00 |
| Meghalaya State Lottery | | | 8,75,000.00 | 8,75,000.00 |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
| | 1,16,38,828.54 | 24,68,692.10 | 8,75,000.00 | 1,49,82,520.64 |

Signed in terms of our audit report of even date
For Agarwal Neeraj & Associates
Chartered Accountants
FRN : [illegible]

CA Neeraj Agarwal
Proprietor
Membership No [illegible]
UDIN: [illegible]
Place: KOLKATA
Date: 20-09-2024

Suraj Jaiswal

**Mr.Suraj Jaiswal**

**Hellabattla, Hatiara Road , Baguihati , Kolkata-700157**

FIXED ASSETS:

| Particulars | W.D.V As on 01.04.2023 | Addition During the yr | Addition During the yr | Sold During the yr | Total Cost | Rate (%) | Depreciation for the year | W.D.V as on 31.03.2024 |
|---|---|---|---|---|---|---|---|---|
| | | Addition >180 days | Addition <180 days | | | | | |
| Plant & Machinery | 46,23,141.00 | 1,11,657.39 | 2,25,595.02 | - | 49,60,393.00 | 15% | 7,27,139.00 | 42,33,254.00 |
| Computer & Associates | 68,231.00 | 58,472.15 | 10,169.50 | - | 1,36,873.00 | 40% | 52,715.00 | 84,158.00 |
| Furniture & Fixtures | 1,58,447.00 | 4,237.28 | 27,966.00 | - | 1,90,650.00 | 10% | 17,667.00 | 1,72,983.00 |
| TOTAL | 48,49,819.00 | 1,74,366.82 | 2,63,730.52 | - | 52,87,916.00 | - | 7,97,521.00 | 44,90,395.00 |

| Particulars | W.D.V As on 01.04.2023 | Addition During the yr | Addition During the yr | Sold During the yr | Total Cost | Rate (%) | Depreciation for the year | W.D.V as on 31.03.2024 |
|---|---|---|---|---|---|---|---|---|
| | | Addition >180 days | Addition <180 days | | | | | |
| JEWELLERY | | | 56,500.00 | - | 56,500.00 | 0% | - | 56,500.00 |
| SHOP | | | 10,00,000.00 | - | 10,00,000.00 | 0% | - | 10,00,000.00 |
| | | | | - | - | | - | - |
| TOTAL | - | - | 10,56,500.00 | - | 10,56,500.00 | - | - | 10,56,500.00 |

NEERAJ & ASSOCIATES
KOLKATA
Chartered Accountants

# FORM 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. We have examined the **balance sheet** as on 31st March **2024** , and the **Profit and loss account** for the period beginning from **01-Apr-2023** to ending on **31-Mar-2024** attached herewith, of

| | |
|---|---|
| Name | Suraj Jaiswal |
| Address | Holla Brotala Hatiara Road, Hatiara Road, Hatiara S.O , North 24 Parganas , Hatiara S.O , Baguihati , 32-West Bengal , 91-India , Pincode - 700157 |
| PAN | AKHPJ3716D |
| Aadhaar Number of the assessee, if available | 568546922790 |

2. We 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 **North 24 Parganas** and 0 branches.

3. a. **We** report the following observations/comments/discrepancies/inconsistencies if any:

   b. Subject to above,-

   A. **We** have obtained all the information and explanations which, to the best of **Our** knowledge and belief, were necessary for the purposes of the audit.

   B. In **Our** opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from **Our** examination of the books.

   C. In **Our** opinion and to the best of **Our** information and according to the explanations given to **Us** 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 **2024** ; 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 **Our** opinion and to the best of **Our** information and according to the explanations given to **Us** , the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

| Sl. No. | Qualification Type | Observations/Qualifications |
|---|---|---|
| 1 | Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable | Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable |
| 2 | Records produced for verification of payments through account payee cheque were not sufficient | It is not possible for me/us to verify whether the payments exceeding Rs.10,000 (Rs.35,000 in case of plying, hiring or leasing goods carriages) have been made otherwise than by account payee cheque, bank draft, ECS or electronic modes prescribed in Rule 6ABBA, as the necessary evidence is not in the possession of the assessee. |
| 3 | Records produced for verification of payments through account payee cheque were not sufficient | It is not possible for me/us to verify whether the loans/deposits of Rs. 20,000 or more accepted or repaid otherwise than by an account payee cheque, bank draft, ECS or electronic modes prescribed in Rule 6ABBA, as the necessary information is not in the possession of the assessee. |
| 4 | Others | TDS details not provided by client |
| 5 | Others | The figure and information furnished in the report have been complied by the management and have been verified by us on the basis such test checks as considered appropriate, Further, wherever the information is stated to be NIL or Not Applicable N.A., these have been concluded on the basis of management certificate representation. |
| 6 | Others | The debit and credit balances in personal accounts are subject to confirmation. |
| 7 | Others | It is not possible for me/us to verify whether the payments exceeding Rs.10,000 (Rs.35,000 in case of plying, hiring or leasing goods carriages) have been made otherwise than by account payee cheque, bank draft, ECS or electronic modes prescribed in Rule 6ABBA, as the necessary evidence is not in the possession of the assessee. |

| | | |
|---|---|---|
| 8 | Others | Management has not maintained necessary information in its books of accounts which enables us to determine the break-up of total expenditure of entities registered or not registered under the GST and hence I wont be able to comment upon the same. |
| 9 | Others | GST is subject to reconciliation |
| 10 | Others | Assessees Responsibility for the Financial Statement and the statement of Particulars in Form 3CD. The Assessee is responsible for the preparation of the aforesaid financial statement that give a true and fair view of the financial position and financial performance is according with the applicable Accounting Standards as prescribed under by The Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement , whether due to fraud or error . The assessee is also responsible for the preparation of the statement of required to be furnished under section 44AB of the Income Tax Act, 1961 annexed herewith in Form No. 3CD of Income Tax Rules 1962 that give true and correct particulars as per the provisions of the Income Tax Act, 1961 |
| 11 | Others | Tax Auditors Responsibility - Our Responsibility is to express an opinion on these financial statements based on our audit. We have conducted this audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement |
| 12 | Others | Stock items are huge in Varieties hence Quantity details not provided |

## Accountant Details

| | |
|---|---|
| Name | NEERAJ AGRAWAL |
| Membership Number | 313835 |
| FRN(Firm Registration Number) | 331968E |
| Address | ROOM NO 202 2ND FLOOR , 50 WESTON STREET , KOLKATA , Bowbazar S.O (Kolkata) , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700012 |

| | |
|---|---|
| Date of signing Tax Audit Report | 20-Sep-2024 |
| Place | KOLKATA |
| Date | 20-Sep-2024 |

This form has been digitally signed by **NEERAJ AGRAWAL** having PAN **BGZPA4430Q** from IP Address **49.37.38.46** on **20/09/2024 01:26:03 PM** Dsc Sl.No and issuer **48016846058977068 4CN=IDSign sub CA for Consumers 2022,C=IN,O=QCID Technologies Private Limited,OU=Certifying Authority**

**Acknowledgement Number:470668470200924**

# FORM 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 | Suraj Jaiswal |
| 2. Address of the Assessee | Hella Botala Hatiara Road, Hatiara Road, Hatiara S.O , North 24 Parganas , Hatiara S.O , Baguihati , 32-West Bengal , 91-India , Pincode - 700157 |
| 3. Permanent Account Number (PAN) | AKHPJ3710D |
| Aadhaar Number of the assessee, if available | 568546922790 |
| 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 ? | No |

| Sl. No. | Type | Registration /Identification Number |
|---|---|---|
| | No records added | |

| | |
|---|---|
| 5. Status | Individual |
| 6. Previous year | 01-Apr-2023 to 31-Mar-2024 |
| 7. Assessment year | 2024-25 |

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

| Sl. No. | Relevant clause of section 44AB under which the audit has been conducted |
|---|---|
| 1 | Clause 44AB(a)- Proviso where aggregate cash receipts and cash payments of business exceeding specified limits |

| | |
|---|---|
| 8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC(1A) / 115BAD / 115BAE ? | 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. In case of AOP, whether shares of members are indeterminate or unknown?

| Sl. No. | Name | Profit Sharing Ratio (%) |
|---|---|---|
| | No records added | |

(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 ?

| Sl. No. | Date of change | Name of Partner/Member | Type of change | Old profit sharing ratio (%) | New profit Sharing Ratio (%) | Remarks |
|---|---|---|---|---|---|---|
| | | | No records added | | | |

10.(a). Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

| Sl. No. | Sector | Sub Sector | Code |
|---|---|---|---|
| 1 | OTHER SERVICES | Other services n.e.c. | 21008 |
| 2 | CONSTRUCTION | Other construction activity n.e.c. | 06010 |

| | |
|---|---|
| (b). If there is any change in the nature of business or profession, the particulars of such change ? | No |

Acknowledgement Number:470668470200924

| Sl. No. | Business | Sector | Sub Sector | Code |
|---|---|---|---|---|
| | | No records added | | |

11 (a). Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed ? No

| Sl. No. | Books prescribed |
|---|---|
| | No records added |

(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.)

| Sl. No. | Books maintained | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State |
|---|---|---|---|---|---|---|---|
| 1 | Bank book | Hella Brotala Hatiara Road, Hatiara Road, Hatiara S.O, Baguihati | | North 24 Parganas | 700157 | 91-India | 32-West Bengal |
| 2 | Cash book | Hella Brotala Hatiara Road, Hatiara Road, Hatiara S.O, Baguihati | | North 24 Parganas | 700157 | 91-India | 32-West Bengal |
| 3 | Journal | Hella Brotala Hatiara Road, Hatiara Road, Hatiara S.O, Baguihati | | North 24 Parganas | 700157 | 91-India | 32-West Bengal |
| 4 | Ledger | Hella Brotala Hatiara Road, Hatiara Road, Hatiara S.O, Baguihati | | North 24 Parganas | 700157 | 91-India | 32-West Bengal |
| 5 | Purchase register | Hella Brotala Hatiara Road, Hatiara Road, Hatiara S.O, Baguihati | | North 24 Parganas | 700157 | 91-India | 32-West Bengal |
| 6 | Sales register | Hella Brotala Hatiara | | North 24 Parganas | 700157 | 91-India | |

Acknowledgement Number:470668470200934

| | | | | | | |
|---|---|---|---|---|---|---|
| | | Road, Hatiara Road, Hatiara S.O. Baguihati | | | | |
| 7 | Stock register | Hella Bonala Hatiara Road, Hatiara Road, Hatiara S.O. Baguihati | North 24 Parganas | 700157 | 91-India | 32-West Bengal |

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

| Sl. No. | Books examined |
|---|---|
| 1 | Bank book |
| 2 | Cash book |
| 3 | Journal |
| 4 | Ledger |
| 5 | Purchase register |
| 6 | Sales register |
| 7 | Stock register |

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, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ? No

| Sl. No. | Section | Amount |
|---|---|---|
| | No records added | |

13.(a). Method of accounting employed in the previous year. Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-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 ?

| Sl. No. | Particulars | Increase in profit | Decrease in profit |
|---|---|---|---|
| | | No records added | |

(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:

| Sl. No. | ICDS | Increase in profit | Decrease in profit | Net effect |
|---|---|---|---|---|
| | | No records added | | |

(f). Disclosure as per ICDS:

| Sl. No. | ICDS | Disclosure |
|---|---|---|
| 1 | ICDS I - Accounting Policies | The accounting policies adopted herein are aimed to represent a true & fair view of the state of affairs and income of the business. For this purpose, the treatment and presentation of transactions and events are governed by their substance and not merely by their legal form. The policies are for computation of income chargeable under the head "Profits and Gains from business or profession" and "Income From Other Sources", and not for the purpose of maintenance of books of accounts. In the case of conflict between the provisions of the Income-tax Act, 1961 (the Act) and the ICDS, the provisions of the Act shall prevail to that extent. |
| 2 | ICDS IV - Revenue Recognition | ACCRUAL BASIS |
| 3 | ICDS V - Tangible Fixed Assets | ACCRUAL BASIS |

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

| Sl. No. | Particulars | Increase in profit | Decrease in profit |
|---|---|---|---|
| | No records added | | |

15. Give the following particulars of the capital asset converted into stock-in-trade

| Sl. No. | Description of capital asset (a) | Date of acquisition (b) | Cost of acquisition (c) | Amount at which the asset is converted into stock-in trade (d) |
|---|---|---|---|---|
| | No records added | | | |

16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;

| Sl. No. | Description | Amount |
|---|---|---|
| | No records added | |

(b). The proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

| Sl. No. | Description | Amount |
|---|---|---|
| | No records added | |

(c). Escalation claims accepted during the previous year;

| Sl. No. | Description | Amount |
|---|---|---|
| | No records added | |

(d). any other item of income;

| Sl. No. | Description | Amount |
|---|---|---|
| | | ₹ 0 |

(e). Capital receipt, if any.

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| Sl. No. | Description | Amount |
|---|---|---|
| | No records added | |

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

| Sl. No. | Details of property | Address of Property | | | | | | Consideration received or accrued | Value adopted or assessed or assessable | Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ? |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code /Pin Code | Country | State | | | |
| | | | | No records added | | | | | | |

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:-

| Sl. No. | Method of Depreciation | Description of the Block of Assets/Class of Assets | Rate of Depreciation (%) | Opening WDV/Actual | Adjustment made to the written down value under section 115BAA(3)/115BAC(2)/115BAD(3) (To be filled in only for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable) | Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession | Adjusted written down value(A) | Purchase Value | Total Value of Purchases (B) | Deductions (C) | Other Adjustments | Depreciation Allowable (D) | Written Down Value at the end of the year(A+B-C-D) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | WDV | Furniture & Fittings @ 10% | 10 | ₹1,38,440 | ₹0 | ₹0 | ₹1,38,440 | ₹32,203 | ₹32,203 | ₹0 | ₹0 | ₹17,907 | ₹ 1,73,004 |
| 2 | WDV | Plant and Machinery @ 15% | 15 | ₹40,23,140 | ₹0 | ₹0 | ₹40,23,140 | ₹3,37,252 | ₹3,37,252 | ₹0 | ₹0 | ₹7,27,139 | ₹ 42,33,253 |
| 3 | WDV | Plant and Machinery @ 40% | 40 | ₹88,231 | ₹0 | ₹0 | ₹88,231 | ₹66,641 | ₹66,641 | ₹0 | ₹0 | ₹50,723 | ₹ 84,150 |

19. Amount admissible under section-

| Sl. No. | Section | Amount debited to profit and loss account | Amounts admissible as per the provisions of the Income-tax Act, 1961 and also 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. |
|---|---|---|---|
| | | No records added | |

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)]

| Sl. No. | Description | Amount |
|---|---|---|
| | No records added | |

(b).Details of contributions received from employees for various funds as referred to in section 36(1)(va):

| Sl. No. | Nature of fund | Sum received from employees | Due date for payment | The actual amount paid | The actual date of payment to the concerned authorities |
|---|---|---|---|---|---|
| | | | No records added | | |

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

| Sl. No. | Particulars | Amount |
|---|---|---|
| | No records added | |

Personal expenditure

| Sl. No. | Particulars | Amount |
|---|---|---|
| | No records added | |

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

| Sl. No. | Particulars | Amount |
|---|---|---|
| | No records added | |

Expenditure incurred at clubs being entrance fees and subscriptions

| Sl. No. | Particulars | Amount |
|---|---|---|
| | No records added | |

Expenditure incurred at clubs being cost for club services and facilities used.

| Sl. No. | Particulars | Amount |
|---|---|---|
| | No records added | |

Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)

| Sl. No. | Particulars | Amount |
|---|---|---|
| | No records added | |

Expenditure by way of any other penalty or fine not covered above

| Sl. No. | Particulars | Amount |
|---|---|---|
| | No records added | |

Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India.

| Sl. No. | Particulars | Amount |
|---|---|---|
| | No records added | |

Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person

| Sl. No. | Particulars | Amount |
|---|---|---|

No records added

(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:

| Sl. No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | Permanent Account Number of the payee,if available | Aadhaar Number of the payee, if available | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State |
|---|---|---|---|---|---|---|---|---|---|---|---|---|

No records added

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

| Sl. No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | Permanent Account Number of the payee,if available | Aadhaar Number of the payee, if available | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State | Amount of tax deducted |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|

No records added

ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

| Sl. No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | Permanent Account Number of the payee,if available | Aadhaar Number of the payee, if available | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State |
|---|---|---|---|---|---|---|---|---|---|---|---|---|

No records added

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.

| Sl. No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | Permanent Account Number of the payee,if available | Aadhaar Number of the payee, if available | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State | Amount of tax deducted | Amount deposited out of "Amount of tax deducted" |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|

No records added

iii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

| Sl. No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | Permanent Account Number of the payee,if available | Aadhaar Number of the payee, if available | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State |
|---|---|---|---|---|---|---|---|---|---|---|---|---|

No records added

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.

| Sl. No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | Permanent Account Number of the payee,if available | Aadhaar Number of the payee, if available | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State | Amount of levy deducted | Amount deposited out of "Amount of Levy deducted" |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|

No records added

| | |
|---|---|
| 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)

| Sl. No. | Date of Payment | Amount of payment | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available | Address Line 1 | Address Line 2 | City or Town or District | Zip Code / Pin Code | Country | State |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | No records added | | | | | | |

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;

| Sl. No. | Particulars | Section | Amount debited to P/L A/C | Amount admissible | Amount inadmissible | Remarks |
|---|---|---|---|---|---|---|
| | | | No records added | | | |

(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

| Sl. No. | Date of Payment | Nature of Payment | Amount | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available |
|---|---|---|---|---|---|---|
| | | | | No records added | | |

B. On the basis of the examination of books of account and other relevant documents/evidence, whether 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

| Sl. No. | Date of Payment | Nature of Payment | Amount | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available |
|---|---|---|---|---|---|---|
| | | | | No records added | | |

(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;

| Sl. No. | Nature of Liability | Amount |
|---|---|---|
| | No records added | |

(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;

| Sl. No. | Particulars | Amount |
|---|---|---|
| | No records added | |

(i). Amount inadmissible under the proviso to section 36(1)(iii). ₹0

22. (a) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. ₹0

(b) Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961. ₹0

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23. Particulars of any payments made to persons specified under section 40A(2)(b).

| Sl. No. | Name of Related Person | PAN of Related Person | Aadhaar Number of the related person, if available | Relation | Nature of Transaction | Payment Made |
|---|---|---|---|---|---|---|
| | | | No records added | | | |

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

| Sl. No. | Section | Description | Amount |
|---|---|---|---|
| | | No records added | |

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

| Sl. No. | Name of person | Amount of income | Section | Description of Transaction | Computation if any |
|---|---|---|---|---|---|
| | | | No records added | | |

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;

| Sl. No. | Section | Nature of liability | Amount |
|---|---|---|---|
| | | | ₹ 0 |

b. not paid during the previous year;

| Sl. No. | Section | Nature of liability | Amount |
|---|---|---|---|
| | | | ₹ 0 |

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 under section 139(1);

| Sl. No. | Section | Nature of liability | Amount |
|---|---|---|---|
| | | | ₹ 0 |

b. not paid on or before the aforesaid date.

| Sl. No. | Section | Nature of liability | Amount |
|---|---|---|---|
| | | | ₹ 0 |

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.

| CENVAT ITC | Amount | Treatment in Profit & Loss/Accounts |
|---|---|---|
| Opening Balance | ₹ 0 | |
| Credit Availed | ₹ 0 | |
| Credit Utilized | ₹ 0 | |
| Closing /Oustanding Balance | ₹ 0 | |

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

| Sl. No. | Type | Particulars | Amount | Prior period to which it relates (Year in yyyy-yy format) |
|---|---|---|---|---|
| No records added | | | | |

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) ?

Please furnish the details of the same

| Sl. No. | Name of the person from which shares received | PAN of the person, if available | Aadhaar Number of the payee, if available | Name of the company whose shares are received | CIN of the company | No. of Shares Received | Amount of consideration paid | Fair Market value of the shares |
|---|---|---|---|---|---|---|---|---|
| No records added | | | | | | | | |

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) ?

Please furnish the details of the same

| Sl. No. | Name of the person from whom consideration received for issue of shares | PAN of the person, if available | Aadhaar Number of the payee, if available | No. of shares issued | Amount of consideration received | Fair Market value of the shares |
|---|---|---|---|---|---|---|
| No records added | | | | | | |

A.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 ? No

b. Please furnish the following details:

| Sl. No. | Nature of income | Amount |
|---|---|---|
| No records added | | |

B.a. 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 ? No

b. Please furnish the following details:

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| Sl. No. | Nature of income | Amount |
|---|---|---|
| No records added | | |

31. 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

| Sl. No. | Name of the person from whom amount borrowed or repaid on hundi | PAN of the person, if available | Aadhaar Number of the person, if available | Address Line 1 | Address Line 2 | City or Town or District | Zip Code / Pin Code | Country | State | Amount borrowed | Date of borrowing | Amount due including interest | Amount repaid | Date of Repayment |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No records added | | | | | | | | | | | | | | |

4.a Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ? — No

b. Please furnish the following details.

| Sl. No. | Under which clause of sub-section (1) of section 92CE primary adjustment is made ? | Amount (in Rs.) 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 |
|---|---|---|---|---|---|---|
| No records added | | | | | | |

5.a 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 ? — No

b. Please furnish the following details

| Sl. No. | Amount of expenditure by way of interest or of similar nature incurred(i) | Earnings before interest,tax, depreciation and amortization (EBITDA) during the previous year(ii) | Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.(iii) | Details of interest expenditure brought forward as per sub-section (4) of section 94B.(iv) | | Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v) | |
|---|---|---|---|---|---|---|---|
| | | | | Assessment Year | Amount | Assessment Year | Amount |
| No records added | | | | | | | |

C.a Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ? — No

b. Please furnish the following details

| Sl. No. | Nature of the impermissible avoidance arrangement | Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement |
|---|---|---|
| No records added | | |

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 :-

| Sl. No. | Name of the lender or depositor | Address of the lender or depositor | Permanent Account Number (if available with the assessee) of | Aadhaar Number of the lender or depositor, if available | Amount of loan or deposit taken or accepted | Whether the loan/deposit was squared up during the previous year ? | Maximum amount outstanding in the account at any time | Whether the loan or deposit was taken or accepted by cheque or bank draft or | In case the loan or deposit was taken or accepted by cheque or bank draft, |
|---|---|---|---|---|---|---|---|---|---|

| | | | | | the lender or depositor | | during the previous year | use of electronic clearing system through a bank account ? | whether the same was taken or accepted by an account payee cheque or an account payee bank draft. |
|---|---|---|---|---|---|---|---|---|---|

No records added

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

| Sl. No. | Name of the person from whom specified sum is received | Address of the person from whom specified sum is received | Permanent Account Number (if available with the assessee) of the person from whom specified sum is received | Aadhaar Number of the person from whom specified sum is received, if available | Amount of specified sum taken or accepted | Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ? | In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft. |
|---|---|---|---|---|---|---|---|

No records added

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

b.(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 such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

| Sl. No. | Name of the payer | Address of the payer | Permanent Account Number (if available with the assessee) of the payer | Aadhaar Number of the payer, if available | Nature of transaction | Amount of receipt | Date of receipt |
|---|---|---|---|---|---|---|---|

No records added

b.(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:-

| Sl. No. | Name of the payer | Address of the payer | Permanent Account Number (if available with the assessee) of the payer | Aadhaar Number of the payer, if available | Amount of receipt |
|---|---|---|---|---|---|

No records added

b.(c). Particulars of each payment made 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 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

| Sl. No. | Name of the payee | Address of the payee | Permanent Account Number (if available with the assessee) of the payee | Aadhaar Number of the payee, if available | Nature of transaction | Amount of payment | Date of payment |
|---|---|---|---|---|---|---|---|

No records added

b.(d). Particulars of each payment made 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 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

| Sl. No. | Name of the payee | Address of the payee | Permanent Account Number (if available with the assessee) of the payee | Aadhaar Number of the payee, if available | Amount of payment |
|---|---|---|---|---|---|

No records added

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

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 :-

| Sl. No. | Name of the payee | Address of the payee | Permanent Account Number (if available with the assessee) of the payee | Aadhaar Number of the payee, if available | Amount of repayment | Maximum amount outstanding in the account at any time during the previous year | Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ? | In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft. |
|---|---|---|---|---|---|---|---|---|
| No records added | | | | | | | | |

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 :-

| Sl. No. | Name of the payer | Address of the payer | Permanent Account Number (if available with the assessee) of the payer | Aadhaar Number of the payer, if available | Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year |
|---|---|---|---|---|---|
| No records added | | | | | |

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:-

| Sl. No. | Name of the payer | Address of the payer | Permanent Account Number (if available with the assessee) of the payer | Aadhaar Number of the payer, if available | Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year |
|---|---|---|---|---|---|
| No records added | | | | | |

NB: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

32.a Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

| Sl. No. | Assessment Year | Nature of loss/allowance | Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed) | All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD / 115BAE | Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE(To be filled in only for assessment year 2021-22 and 2024-25 only, as applicable) | Amount as assessed (give reference to relevant order) | | | Remarks |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Amount | Order U/s | Date of order | |
| No records added | | | | | | | | | |

| | |
|---|---|
| b. Whether a change in share holding 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 ? | Not Applicable |
| c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ? | No |
| | ₹ 0 |
| If yes, please furnish the details of the same. | |
| d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ? | No |
| | ₹ 0 |
| If yes, please furnish the details of the same. | Not Applicable |
| 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. | |

If yes, please furnish the details of the same ₹ 0

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

| Sl. 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. |
|---|---|---|

No records added

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ? No

| Sl. No. | (1)Tax deduction and collection Account Number (TAN) | (2)Section | (3)Nature of payment | (4)Total amount of payment or receipt of the nature specified in column (3) | (5)Total amount on which tax was required to be deducted or collected out of (4) | (6)Total amount on which tax was deducted or collected at specified rate out of (5) | (7)Amount of tax deducted or collected out of (6) | (8)Total amount on which tax was deducted or collected at less than specified rate out of (7) | (9)Amount of tax deducted or collected on (8) | (10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10) |
|---|---|---|---|---|---|---|---|---|---|---|

No records added

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

Please furnish the details: No

| Sl. No. | Tax deduction and collection Account Number (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 details/transactions which are required to be reported | Please furnish list of details/transactions which are not reported. |
|---|---|---|---|---|---|---|

No records added

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

Please furnish: Not Applicable

| Sl. No. | Tax deduction and collection Account Number (TAN)(1) | Amount of interest under section 201(1A)/206C(7) is payable(2) | Amount paid out of column (2) along with date of payment.(3) | |
|---|---|---|---|---|
| | | | Amount | Date of payment |

No records added

35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded;

| Sl. No. | Item Name | Unit Name | Opening stock | Purchases during the pervious year | Sales during the pervious year | Closing stock | Shortage/excess, if any |
|---|---|---|---|---|---|---|---|

No records added

(b). In the case of manufacturing concern,give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

| Sl. No. | Item Name | Unit Name | Opening stock | Purchases during the | Consumption during the pervious year | Sales during the | Closing stock | Yield of finished products | Percentage of yield | Shortage/excess, if any |
|---|---|---|---|---|---|---|---|---|---|---|

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | pervious year | | pervious year | | | |

No records added

Finished products :

| Sl. No. | Item Name | Unit Name | Opening stock | Purchases during the pervious year | Quantity manufactured during the pervious year | Sales during the pervious year | Closing stock | Shortage/excess, if any |
|---|---|---|---|---|---|---|---|---|

No records added

By-products

| Sl. No. | Item Name | Unit Name | Opening stock | Purchases during the pervious year | Quantity manufactured during the pervious year | Sales during the pervious year | Closing stock | Shortage/excess, if any |
|---|---|---|---|---|---|---|---|---|

No records added

35.(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 ? — No

Please furnish the following details:-

| Sl. No. | Amount received | Date of receipt |
|---|---|---|

No records added

37. Whether any cost audit was carried out ? — Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor

38. Whether any audit was conducted under the Central Excise Act, 1944 ? — Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ? — Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

| Sl. No. | Particulars | Previous Year | | % | Preceding previous Year | | % |
|---|---|---|---|---|---|---|---|
| a) | Total turnover of the assessee | 32135072 | | | 55814419 | | |
| b) | Gross profit / Turnover | 14104551 | 32135072 | 43.89 | 20227361 | 55814419 | 36.24 |
| c) | Net profit / Turnover | 5377304 | 32135072 | 16.73 | 9155383 | 55814419 | 16.40 |
| d) | Stock-in-Trade / Turnover | | 32135072 | 0.00 | | 55814419 | 0.00 |

0.00 0.00

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| (e) | Material consumed / Finished goods produced |
|---|---|

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.

| Sl. No. | Financial year to which demand/refund relates to | Name of other Tax law | Type (Demand raised/Refund received) | Date of demand raised/refund received | Amount | Remarks |
|---|---|---|---|---|---|---|
| | | | No records added | | | |

42.a. Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B ?

b. Please furnish

| Sl. 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/ furnished transactions which are required to be reported ? | If not, please furnish list of the details/transactions which are not reported. |
|---|---|---|---|---|---|---|
| | | | | No records added | | |

43.a. 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 ?

b. Please furnish the following details:

| | |
|---|---|
| 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 | |
| c.Please enter expected date of furnishing the report | |

44. Break-up of total expenditure of entities registered or not registered under the GST.

| Sl. No. | Total amount of Expenditure incurred during the year | Expenditure in respect of entities registered under GST | | | | Expenditure relating to entities not registered under GST |
|---|---|---|---|---|---|---|
| | | Relating to goods or services exempt from GST | Relating to entities falling under composition scheme | Relating to other registered entities | Total payment to registered entities | |
| | | | No records added | | | |

# Accountant Details

## Accountant Details

| | |
|---|---|
| Name | |
| Membership Number | |
| FRN(Firm Registration Number) | NEERAJ AG |
| Address | |

| Place | ROOM NO 202 2ND FLOOR , 50 WESTON STREET , KOLKATA , Bowbazar S.O (Kolkata) , Kolkata , KOLKATA , 37-West Bengal , 91-India , Pincode - 700012 |
|---|---|
| Place | KOLKATA |
| Date | 20-Sep-2024 |

**Additions Details (From Point No.18)**

| Description of the Block of Assets/Class of Assets | Sl. No. | Date of Purchase | Date put to Use | Purchase Value(1) | Adjustments on Account of | | | Total Value of Purchases(B) (1+2+3+4) |
|---|---|---|---|---|---|---|---|---|
| | | | | | CENVAT(2) | Change in Rate of Exchange (3) | subsidy or grant or reimbursement, by whatever name called (4) | |
| Furnitures & Fittings @ 10% | 1 | 30-Sep-2023 | 30-Sep-2023 | ₹ 4,237 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 4,237 |
| | 2 | 31-Mar-2024 | 31-Mar-2024 | ₹ 27,966 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 27,966 |

| Description of the Block of Assets/Class of Assets | Sl. No. | Date of Purchase | Date put to Use | Purchase Value(1) | Adjustments on Account of | | | Total Value of Purchases(B) (1+2+3+4) |
|---|---|---|---|---|---|---|---|---|
| | | | | | CENVAT(2) | Change in Rate of Exchange (3) | subsidy or grant or reimbursement, by whatever name called (4) | |
| Plant and Machinery @ 15% | 1 | 30-Sep-2023 | 30-Sep-2023 | ₹ 1,11,657 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 1,11,657 |
| | 2 | 31-Mar-2024 | 31-Mar-2024 | ₹ 2,25,595 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 2,25,595 |

| Description of the Block of Assets/Class of Assets | Sl. No. | Date of Purchase | Date put to Use | Purchase Value(1) | Adjustments on Account of | | | Total Value of Purchases(B) (1+2+3+4) |
|---|---|---|---|---|---|---|---|---|
| | | | | | CENVAT(2) | Change in Rate of Exchange (3) | subsidy or grant or reimbursement, by whatever name called (4) | |
| Plant and Machinery @ 40% | 1 | 30-Sep-2023 | 30-Sep-2023 | ₹ 58,472 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 58,472 |
| | 2 | 31-Mar-2024 | 31-Mar-2024 | ₹ 10,170 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 10,170 |

**Deductions Details (From Point No.18)**

| Description of the Block of Assets/Class of Assets | Sl. No. | Date of Sale | Amount | Whether deletions are out of purchases put to use for less than 180 days |
|---|---|---|---|---|
| Furnitures & Fittings @ 10% | No records added | | | |

| Description of the Block of Assets/Class of Assets | Sl. No. | Date of Sale | Amount | Whether deletions are out of purchases put to use for less than 180 days |
|---|---|---|---|---|
| Plant and Machinery @ 15% | No records added | | | |

| Description of the Block of Assets/Class of Assets | Sl. No. | Date of Sale | Amount | Whether deletions are out of purchases put to use for less than 180 days |
|---|---|---|---|---|
| Plant and Machinery @ 40% | No records added | | | |

**Acknowledgement Number:470668470200924**

This form has been digitally signed by **NEERAJ AGRAWAL** having PAN **BGZPA4430Q** from IP Address **49.37.38.46** on **20/09/2024 01:26:03 PM** Dsc SI.No and issuer **480188460589770684CN=IDSign sub CA for Consumers 2022,C=IN,O=QCID Technologies Private Limited,OU=Certifying Authority**