

STATEMENT OF ACCOUNTS

&

TAX AUDIT REPORT

OF

M/s SITA RAM YADAV

(PAN NO. ACHPY 8379 F)

ADDRESS: SHIV BHAJJU BIHAR APPARTMENT, SECTOR - B, POLICE COLONY ANISABAD,
PATNA - 800 002, BIHAR

For the year ended 31ST MARCH 2020

ANANT DOKANIA & CO.

CHARTERED ACCOUNTANTS

NEPALI KOTHI LANE

BORING ROAD CROSSING, PATNA 800 001

MOB.: 9304054632

Email: caanant@gmail.com

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. We have examined the balance sheet as at 31st March 2020 and the Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020 attached herewith, of SITA RAM YADAV SHIV BHAIJU BIHAR APPARTMENT, SECTOR - B, POLICE COLONY ANISABAD, PATNA, BIHAR, 800002 ACHPY8379F.

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 SHIV BHAIJU BIHAR APPARTMENT, SECTOR - B, POLICE COLONY ANISABAD, PATNA-800 002. and 0 branches.

3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any:

The assessee is responsible for the preparation of these financial statements that give a true and fair view of the financial position and performance in accordance with the accounting principles generally accepted in 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. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our 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. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the assessee's appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the assessee's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statement. We believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

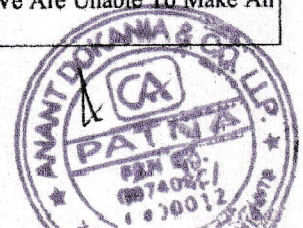
(b) Subject to above,-

- (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 knowledge and belief, were necessary for the 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, 2020 ;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 explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications
1	Records produced for verification of payments through account payee cheque were not sufficient.	In the absence of required information, It is not possible for us to verify whether the payment exceeding Rs.10,000/- or Rs.35,000/- (As Prescribed U/S 40 A (3)) have been made otherwise than through an account payee Cheque / Draft / Electronic Clearing System as the necessary evidence is not readily available with the assessee and the assessee has also certified for the same.
2	Proper stock records are not maintained by the assessee.	Item-Wise Quantitative Stock Register Was Not Furnished Before Us, Hence Item Wise Quantitative Details Of Stock Cannot Be Furnished. However Valuation Of Stock On The Basis Of Internal Management Was Carried Out By The Management Itself And Thus, We Rely On Stock taken, Valued & Certified By The Management.
3	Valuation of closing stock is not possible.	Stock in trades are taken as valued and certified By The Management.
4	Information regarding demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 was not made available.	No Information regarding any Liability arising due to non-compliance of any law other than Income Tax Act, 1961 & Wealth Tax Act 1975 has been informed to us.
5	TDS returns could not be verified with the books of account.	TDS Return Not Furnished Before Us And So We Are Unable To Make Any Comment In Clause 34(B) Of Form 3CD

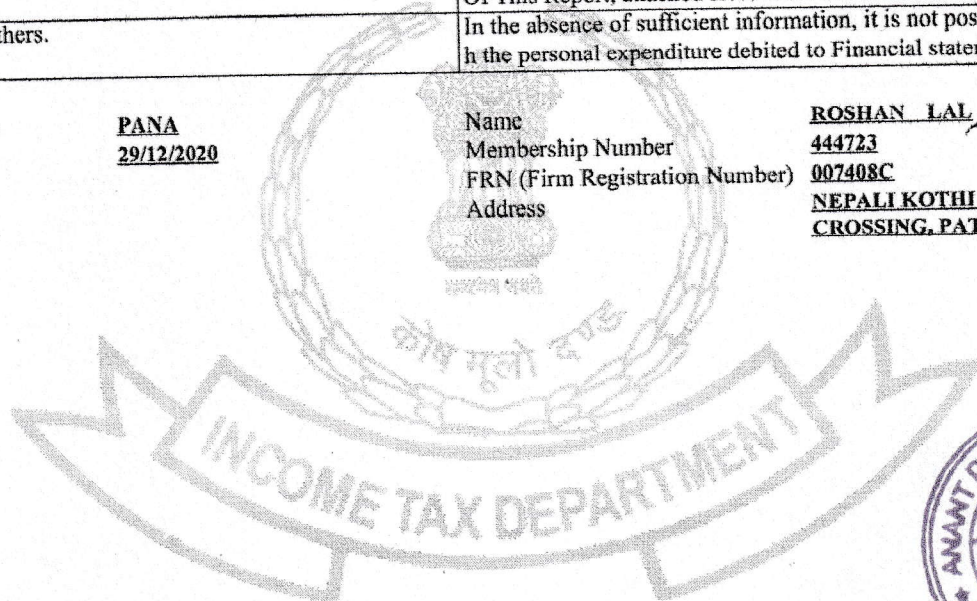


6	Others.	Purchase, sales, GST Liability & Input credit as per Books of accounts is subject to reconciliation with returns filed and Cash & input credit ledger GST Website.
7	Others.	No Information available for clause number 17 regarding transfer of land and building for a consideration lower than adopted value referred to in section 43CA or 50C.
8	Others.	No Information available for clause number 28 & 29 regarding receipt of any property/ share of a company for inadequate /excess consideration as referred to in section 56(2)(vii-a), 56(2)(vii-b), 56(2)(ix), 56(2)(x).
9	Others.	No Information available for clause number 36 A (a) regarding receipt of any dividend as referred to in section 2(22)(e).
10	Others.	Copy of ledger supplied by the vendors, if any has not been produced before us. The closing balances are certified By The Management and are subject to confirmations reconciliation and adjustments if any.
11	Others.	Copy of ledger of Debtors, if any has not been produced before us. The closing balances are certified By The Management and are subject to confirmations reconciliation and adjustments if any.
12	Others.	In the absence of required information, we are unable to make any comment on Clause 31(b)(a), Clause 31(b)(b), Clause 31(b)(c) & Clause 31(b)(d) of Form 3CD.
13	Others.	As Per Significant Accounting Policy And Notes To Accounts Forming Part Of This Report, attached Here With The Financial Statements.
14	Others.	In the absence of sufficient information, it is not possible for us to distinguish the personal expenditure debited to Financial statement of the institution.

Place **PANA**
Date **29/12/2020**

Name
Membership Number
FRN (Firm Registration Number)
Address

ROSHAN LAL
444723
007408C
NEPALI KOTHI LANE, BORING ROAD
CROSSING, PATNA, BIHAR, 800001



SITA RAM YADAV
SHIV BHAJJU BIHAR APPARTMENT
SECTOR - B. POLICE COLONY ANISABAD, PATNA - 800 002

BALANCE SHEET AS AT 31.03.2020

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<u>PARTNER'S CAPITAL A/c:</u> Balance as per - Schedule -A		1,16,51,749.07	<u>FIXED ASSETS:- Sch.- B</u> As Per Schedule-B		1,13,76,
<u>LOANS (LIABILITIES)</u>			<u>INVESTMENT</u>		
Secured Loans	21,45,477.60		Building Under Construction	1,13,566.00	
Un-secured Loan-Raju Singh	<u>1,50,000.00</u>	22,95,477.60	HDFC Mutual Fund	20,000.00	
			Jewellery	<u>83,850.00</u>	2,17,
<u>CURRENT LIABILITIES:</u>			<u>CURRENT ASSETS:</u>		
Duties & Taxes	2,31,026.98		Cash in hand	16,556.00	
Provisions	2,02,600.00		Loans & Advances	18,21,000.00	
Sundry Creditor	<u>3,03,270.00</u>	7,36,896.98	Bank Accounts	1,85,895.72	
			Sundry Debtors	<u>10,66,427.93</u>	30,89,
TOTAL Rs.		1,46,84,123.65	TOTAL Rs.		1,46,84,

UDIN: 20444723AAAAEL3243

In confirmation and witness of the above figures

For: SITA RAM YADAV

Sita Ram Yadav

Proprietor

As per our report of even date

For: ANANT DOKANIA & CO.LLP

Chartered Accountants

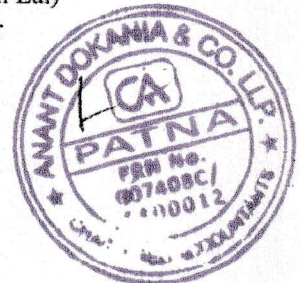
Roshan Lal

(CA. Roshan Lal)

Partner

Place : Patna

Date : 29.12.2020



SITA RAM YADAV
SHIV BHAJU BIHAR APPARTMENT
SECTOR - B, POLICE COLONY ANISABAD, PATNA - 800 002

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2020

PARTICULARS	AMOUNT	AMOUNT	PARTICULARS	AMOUNT	AMOUNT
To Salary & Wages	14,37,200.00		By Gross Incentive		1,02,63,500.00
" Rent of Office	2,16,000.00				
" Electricity Charges	43,349.00				
" Bank Comm. /Charges	15,095.31				
" Office Expenses	98,680.04				
" Insurance of Car	19,452.00				
" Legal Expenses	30,000.00				
" Internet Charges	28,800.00				
" Telephone & Mobile Exp.	51,359.44				
" Professional Tax	2,500.00				
" Interest on Bank loans	3,26,968.06				
" Accountant Salary	24,000.00				
" Audit Fee	15,000.00				
" Depreciation on Fixed Assets	2,19,198.00				
" Travelling Expenses	8,12,364.92				
" Running & Maintenace - Car	94,117.33				
" Business Promotion Expense	18,21,530.00				
" Printing Stationary Expenses	37,770.00				
" Conveyance	86,400.00				
" Repairs & Maintenance	82,050.00				
" Bank Loan Processing Fee	20,348.98				
" Postage & Courier	3,185.00				
" Staff Welfare Exp	81,010.00				
" Event Expenses	9,29,500.00				
" General Expenses	<u>76,004.46</u>	65,71,882.54			
" Net Profit tran. to Prop. Capital A/c		36,91,637.77			
TOTAL Rs.		1,02,63,520.31	TOTAL Rs.		1,02,63,520.31

UDIN: 20444723AAAAEL3243

In confirmation and witness of the above figures

For: SITA RAM YADAV

Sita Ram Yadav

Proprietor

Place : Patna

Date : 29.12.2020

As per our report of even date
For: ANANT DOKANIA & CO.LLP

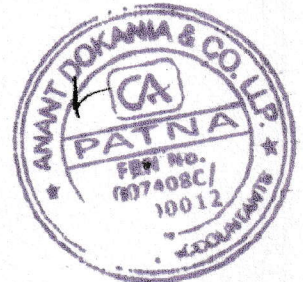
Chartered Accountants

Roshan

(CA. Roshan Lal)

Partner

Mem. No- 444723

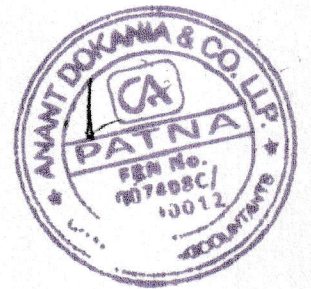


SITA RAM YADAV
SHIV BHAJU BIHAR APPARTMENT
SECTOR - B, POLICE COLONY ANISABAD, PATNA - 800 002

SCHEDULE - A

SCHEDULE OF PROPRIETOR'S CAPITAL ACCOUNT AS ON 31.03.2020

Sl.	Particulars	Amount	Amount
1	Balance as on 01.04.2019 as per last A/c		88,20,852.36
2	<u>Add: Additions during the Year:</u>		
	a) SB Intt	7,848.00	
	b) Profit During the year	36,91,637.77	
	c) Gas Subsidy	2,752.50	
	d) Income Tax Refund	1,02,220.00	
	e) Interest on FDR	3,887.10	
	f) Others	1,48,144.58	
	g) Interest on HDFC R/D A/C	<u>25,692.76</u>	39,82,182.71
3	<u>Less: Drawings during the Year:</u>		
	a) Withdrawals	2,40,000.00	
	b) LIC Premium	9,247.00	
	d) TDS	5,12,798.00	
	e) Others	12,831.00	
	f) School Fee	1,30,550.00	
	g) Self Assessment & Advance Tax	<u>2,45,860.00</u>	11,51,286.00
	Total Rs.		1,16,51,749.07

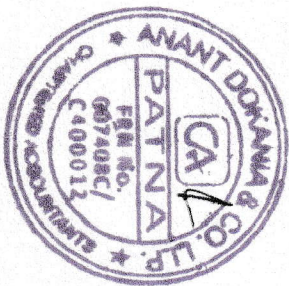


SITA RAM YADAV
SHIV BHAJJU BIHAR APPARTMENT
SECTOR - B, POLICE COLONY ANISABAD, PATNA - 800 002

SCHEDULE-B

DETAILS OF FIXED ASSETS FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2020

Sl.	Particulars	Bal. as on 01.04.2019	Additions during the year			Sold during the yr.	Gross Value	Rate %	Depreciation during the year			W.D. V. 31.03.2020
			Before 6 M	After 6 M	Total				Before 6 M	After 6 M	Total	
1	Laptop	1,203.00	0.00	0.00	0.00	1,203.00	40	481.00	0.00	0.00	481.00	722.
2	Electric Fittings	20,255.00	0.00	0.00	0.00	20,255.00	15	3,038.00	0.00	0.00	3,038.00	17,217.
3	Flat at Patna	42,70,077.00	0.00	0.00	0.00	42,70,077.00	0	0.00	0.00	0.00	0.00	42,70,077.
4	Furniture & Fixture	68,131.00	0.00	25,000.00	0.00	93,131.00	10	6,813.00	1,250.00	0.00	8,063.00	85,068.
5	Mobile	30,807.00	0.00	0.00	0.00	30,807.00	15	4,621.00	0.00	0.00	4,621.00	26,186.
6	Motor Car	13,53,303.00	0.00	0.00	0.00	13,53,303.00	15	2,02,995.00	0.00	0.00	2,02,995.00	11,50,308.
7	Land	0.00	58,27,250.00	0.00	0.00	58,27,250.00	0	0.00	0.00	0.00	0.00	58,27,250.
	Total Rs.	57,43,776.00	58,27,250.00	25,000.00	58,52,250.00	0.00	1,15,96,026.00		2,17,948.00	1,250.00	2,19,198.00	1,13,76,828.
	Opening WDV	0	68,131.00	14,04,365.00	1,203.00	57,43,776.00						
	Addition Before 6M	58,27,250.00	0.00	0.00	0.00	58,27,250.00						
	Addition After 6M	0.00	25,000.00	0.00	0.00	25,000.00						
	Sold	0.00	0.00	0.00	0.00	0.00						
	Depreciation	0.00	8,063.00	2,10,654.00	481.00	2,19,198.00						
	Closing WDV	1,00,97,327.00	85,068.00	11,93,711.00	722.00	1,13,76,828.00						



SITA RAM YADAV
Shiv Bhajju Bihar Apartment, Sector - B, Police Colony
Anisabad, Patna – 800 002, Bihar.

Notes on Accounts annexed to and forming part of our report for the year ended 31.03.2020

1. SIGNIFICANT ACCOUNTING POLICIES :

- a) The firm follows the mercantile system of accounting except telephone/mobile; electricity etc. bills. The accounts have been prepared on the assumption of going concern and are in consistent with generally accepted accounting principles.
 - b) Depreciation on Fixed Assets has been provided for on written down value method as per the rates prescribed under the Income Tax Act., 1961.
 - c) Fixed Assets have been taken at written down value as the gross values of some old brought forward items are not available.
 - d) Certain expenditure of revenue nature are charged to Profit & Loss A/c on cash basis for which provision for outstanding expenses has not been made in the accounts.
2. Certificate/ Declaration regarding Tax Audit U/s 44 AB of the Income Tax Act, 1961 made by the Partners of the firm is annexed herewith and forming part of our report.
 3. Statement of Accounts and/or confirmation of balances from the parties concerned in respect of Un-Secured Loans; Sundry Creditors; Sundry Debtors and Loans & Advances were not made available to us for our comments.
 4. We have relied on the physical verification of inventory and it's valuation as taken; valued and certified by the partners. Cash in hand is as per books and as certified by the partners.
 5. Bank balance confirmation certificates were not made available to us for our verification.
 6. These financial statements are the responsibility of the partners of the firm. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain a reasonable assurance about whether the financial statements are free from material misstatement. An audit included examining, on a test basis, evidence supporting the amounts and disclosure in the financial statements. An audit also included assessing the accounting principles used and significant estimates made by partners as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
 7. Previous year's figures have been regrouped/ rearranged wherever considered necessary to correspond with those of current year.

In Confirmation and witness of the above facts
For: SITA RAM YADAV

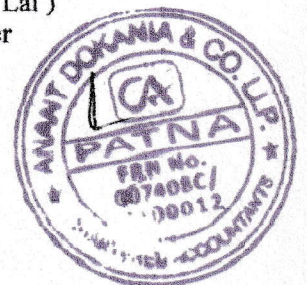
Sita Ram Yadav

Proprietor

Place : Patna
Date : 29.12.2020

In terms of our report of Even date.
For: ANANT DOKANIA & CO. LLP
Chartered Accountants

Roshan Lal
(CA. Roshan Lal)
Partner



From:
SITA RAM YADAV
Shiv Bhajju Bihar Appartment
Sector - B, Police Colony Anisabad
Patna - 800 002, Bihar

To:
M/s Anant Dokania & Co. LLP
Chartered Accountants
Nepali Kothi Lane,
Boring Road Crossing,
Patna- 800 001

Date : 01.09.2020

Dear Sir,

Sub: Certificate regarding Tax Audit U/s 44AB of the Income Tax Act,1961 for the year ended 31st March, 2020

With reference to above, I, Sita Ram Yadav, Shiv Bhajju Bihar Appartment, Sector - B, Police Colony Anisabad, Patna – 800 002, Bihar declare as under:

1. That we have pleasure to inform you that your firm have been appointed to conduct Tax Audit U/s 44AB of the Income Tax Act,1961 of our Head Office at Shiv Bhajju Bihar Appartment, Sector - B, Police Colony Anisabad, Patna – 800 002, Bihar for the year ended 31st March, 2020.
2. That all the payments relating to any expenditure covered under section 40A(3) were made by account payee cheques drawn on a bank or account payee bank draft, as the case may be.
3. That the provisions of Section 269SS and 269T of the Income Tax Act, 1961, have been followed in the case of any loan/deposit taken or accepted and the repayment of any loan/deposit made during the year.
4. That the physical verification of inventory has been carried out at a reasonable interval which is commensurate with the size and nature of the business adopting accepted procedures, and the material discrepancies found, if any, has been properly dealt with in the books of accounts. The valuation of inventory is fair & proper and valued at cost price.
5. That the quantitative details of stock have not been maintained in view of numerous varieties and description of items involved.
6. Cash in hand is as per Cash Book of the firm as on 31.03.2020.

For: SITA RAM YADAV

Sita Ram Yadav

Proprietor



FORM NO. 3CD

[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

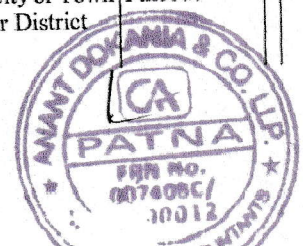
1	Name of the assessee		SITA RAM YADAV			
2	Address		SHIV BHAJJU BIHAR APPARTMENT, SECTOR - B, POLICE COLONY ANISABAD, PATNA, BIHAR, 800002			
3	Permanent Account Number (PAN)		ACHPY8379F			
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same		Yes			
	Sl No.	Type	Registration Number			
	1	Goods and Services Tax BIHAR	10ACHPY8379F1Z7			
5	Status		Individual			
6	Previous year from		01/04/2019 to 31/03/2020			
7	Assessment Year		2020-21			
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(e)- When provisions of section 44AD(4) are applicable				
8 a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB					
	Section under which option exercised					
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?					
	Name				Profit Sharing Ratio (%)	
9 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.					
	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
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).					
	Sector		Sub Sector		Code	
	OTHER SERVICES		Other services n.e.c.		21008	
10 b	If there is any change in the nature of business or profession, the particulars of such change					No
	Business	Sector	SubSector		Code	
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					No
	Books prescribed					
11 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.) Same as 11(a) above					
	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
	CASH BOOK, BANK BOOK, LEDGERS, JOURNALS ARE MAINTAINED IN COMPUTER SYSTEM	SHIV BHAJJU BIHAR APARTMENT	Sector - B, Police Colony, Anisabad	PATNA	BIHAR	800002
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
	Books Examined					
	CASH BOOK, BANK BOOK, LEDGERS, JOURNALS ARE MAINTAINED IN COMPUTER SYSTEM					
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					
13 a	Method of accounting employed in the previous year		Mercantile system			
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.					



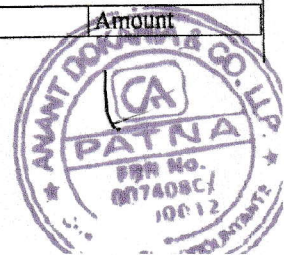
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.												
	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)										
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2). No												
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.												
	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)										
	Total		Net effect(Rs.)										
13 f	Disclosure as per ICDS.												
	ICDS	Disclosure											
	ICDS I - Accounting Policies	AS PER ANNEXTURE ATTACHED											
	ICDS IV - Revenue Recognition	AS PER ANNEXTURE ATTACHED											
	ICDS V - Tangible Fixed Assets	AS PER ANNEXTURE ATTACHED											
	ICDS IX - Borrowing Costs	AS PER ANNEXTURE ATTACHED											
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	AS PER ANNEXTURE ATTACHED											
14 a	Method of valuation of closing stock employed in the previous year.		COST PRICE										
14 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												
	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)										
15	Give the following particulars of the capital asset converted into stock-in-trade												
	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition										
			(d) Amount at which the asset is converted into stock-in trade										
	Nil												
16	Amounts not credited to the profit and loss account, being:-												
16 a	The items falling within the scope of section 28												
	Description	Amount											
	Nil												
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned												
	Description	Amount											
16 c	Escalation claims accepted during the previous year												
	Description	Amount											
	Nil												
16 d	Any other item of income												
	Description	Amount											
	Nil												
16 e	Capital receipt, if any												
	Description	Amount											
	Nil												
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:												
	Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable					
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:-												
	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percent-age)	Opening WDV (A)	Adjustment to WDV u/s 115BA	Adjustment written down value	Additions				Deduct-ions(C)	Depreciat-ion Allowable (D)	Written Down Value at the end of the year (A+B-C-D)	
						Purch-ase Value (1)	MOD-VAT (2)	Change in Rate of Ex-change (3)	Subsidy/Grant (4)				Total Value of Purchases (B) (1+2+3+4)
	Furnitures & Fittings @ 10%	10%	68131		68131	25000	0	0	0	25000	0	8063	85068
	Plant & Machinery @ 40%	40%	1203		1203	0	0	0	0	0	0	481	722
	Plant & Machinery @ 15%	15%	1404365		1404365	0	0	0	0	0	0	210654	1193711



* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page												
19 Amounts admissible under sections :												
S.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 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.									
Nil												
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)]								Amount		
Description												
20	b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):										
		Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities						
Nil												
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												
		Particulars	Amount in Rs.									
Personal expenditure												
		Particulars	Amount in Rs.									
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party												
		Particulars	Amount in Rs.									
Expenditure incurred at clubs being entrance fees and subscriptions												
		Particulars	Amount in Rs.									
Expenditure incurred at clubs being cost for club services and facilities used.												
		Particulars	Amount in Rs.									
Expenditure by way of penalty or fine for violation of any law for the time being force												
		Particulars	Amount in Rs.									
Expenditure by way of any other penalty or fine not covered above												
		Particulars	Amount in Rs.									
Expenditure incurred for any purpose which is an offence or which is prohibited by law												
		Particulars	Amount in Rs.									
(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:												
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(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)												
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	
(ii) as payment referred to in sub-clause (ia)												
(A) Details of payment on which tax is not deducted:												
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(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.												
		Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
(iii) as payment referred to in sub-clause (ib)												
(A) Details of payment on which levy is not deducted:												
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address Line 1	Address Line 2	City or Town or District	Pincode		



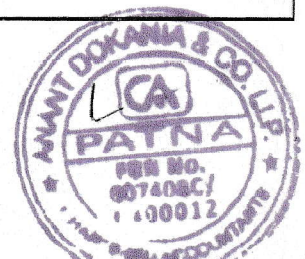
					payee,if available							
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.												
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee,if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any	
(iv) fringe benefit tax under sub-clause (ic)												
(v) wealth tax under sub-clause (iia)												
(vi) royalty, license fee, service fee etc. under sub-clause (iib).												
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).												
	Date of payment	Amount of payment	Name of the payee	PAN of the payee,if available	Address Line 1	Address Line 2	City	Pincode				
(viii) payment to PF /other fund etc. under sub-clause (iv)												
(ix) tax paid by employer for perquisites under sub-clause (v)												
(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;												
	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks						
(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	
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available							
(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	
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available							
(e) Provision for payment of gratuity not allowable under section 40A(7)												
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)												
(g) Particulars of any liability of a contingent nature												
	Nature Of Liability								Amount in Rs.			
(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												
	Nature Of Liability								Amount in Rs.			
(i) Amount inadmissible under the proviso to section 36(1)(iii)												
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006											
23 Particulars of any payment made to persons specified under section 40A(2)(b).												
	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)							
24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.												
	Section	Description	Amount									
	Nil											
25 Any amount of profit chargeable to tax under section 41 and computation thereof.												
	Name of Person	Amount of income	Section	Description of Transaction	Computation if any							
	Nil											
26 (i)* In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-												
26 (i)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 :-												
26 (i)(A)(a) Paid during the previous year												
	Section	Nature of liability						Amount				
	Nil											
26 (i)(A)(b) Not paid during the previous year												
	Section	Nature of liability						Amount				
	Nil											



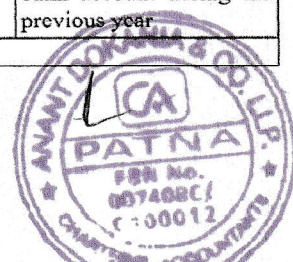
26	(i)B	was incurred in the previous year and was											
26	(i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)											
		Section	Nature of liability							Amount			
		Nil											
26	(i)(B)(b)	not paid on or before the aforesaid date											
		Section	Nature of liability							Amount			
		Nil											
		(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)											
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	
		CENVAT/ITC	Amount							Treatment in Profit and Loss/Accounts			
		Opening Balance											
		Credit Availed											
		Credit Utilized											
		Closing/Outstanding Balance											
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-											
		Type	Particulars				Amount		Prior period to which itrelates(Year in yyyy-yyformat)				
		Nil											
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)(viiia)												
		Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares					
		Nil											
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)(viiib). If yes, please furnish the details of the same												
		Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares							
		Nil											
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? (b) If yes, please furnish the following details:											No	
		SI No.	Nature of Income					Amount					
		Nil											
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?(Yes/No) (b) If yes, please furnish the following details:											No	
		SI No.	Nature of Income					Amount					
		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	
		Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
		Nil											
A(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) If yes, 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		
	Nil								
B(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.								
	(b) If yes, please furnish the following details								
	Sl No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	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:			
					Assessment Year	Amount (in Rs.)	Assessment Year		
	Nil								
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is kept in abeyance till 31st March, 2021)								
	(b) If yes, please furnish the following details								
	Sl No.	Nature of the impermissible avoidance arrangement			Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement				
	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 :-								
	S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted during the previous year	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit 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.
	Nil								
31 b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-								
	S.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	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.		
	Nil								
(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.)									
31 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								



S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt	Date Of receipt	
Nil							
31	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 :-					
S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt			
Nil							
31	b(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					
S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Payment	Date Of Payment	
Nil							
31	b(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					
S.No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment			
Nil							
(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)							
31	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 :-					
S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the 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.
Nil							
31	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:—					
S.No.	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	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			
Nil							



31	c	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:—				
		S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	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
		Nil				

Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any 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 extent available								
		S.No	Assessment Year	Nature of loss/allowance	Amount as returned	All losses/allowances not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA (To be filled in for assessment year 2020-21 only)	Amount as assessed	Order U/S and Date	Remarks
		Nil								

32	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.	Not Applicable
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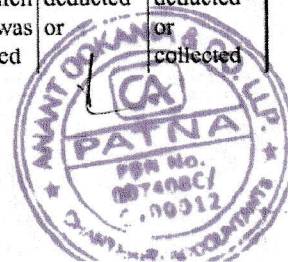
32	c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.	No
		If yes, please furnish the details below	

32	d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year	No
		If yes, please furnish details of the same	

32	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 speculation loss if any incurred during the previous year	

33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)			No
	S.No	Section	Amount	
	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	
		S.No	Tax deduction and collection Account	Section	Nature of payment	Total amount of payment or receipt of the	Total amount on which tax was required	Total amount on which tax was deducted	Amount of tax deducted or	Amount of tax deducted or	Amount of tax deducted or collected



A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (c) of clause (22) of section 2. If yes, please furnish the following details:-			No			
	Sl No.	Amount received (in Rs.)	Date of receipt				
	Nil						
37	Whether any cost audit was carried out			Not Applicable			
	If yes, 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			
	If yes, 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			
	If yes, 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	10263520	14248123				
b	Gross profit / Turnover		%	%			
c	Net profit / Turnover	3691638	10263520	35.97%			
d	Stock-in-Trade / Turnover		%	%			
e	Material consumed/ Finished goods produced		%	%			
	(The details required to be furnished for principal items of goods traded or manufactured or services rendered)						
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						
	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	
	Nil						
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			
	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 all details/ transactions which are required to be reported.	If not, please furnish list of the details/ transactions which are not reported.
	Nil						
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			No			
	Sl 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						
A(c)	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 kept in abeyance till 31st March, 2021)						
	Sl No.	Total amount of Expenditure	Expenditure in respect of entities registered under GST		Expenditure relating to entities		

