

VII) SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies followed by the assessee are:-

1) Overall Valuation Policy

The accounts have been prepared on Historical Cost basis

2) Basis of Accounting

Accounts are generally maintained on mercantile basis as required by section 145 of the Income Tax Act, 1961 except no provision is made for certain employee emoluments related items if any.

3) Basis of Valuation of Fixed Assets

The Fixed assets are valued at cost less depreciation

4) Method of Depreciation

Depreciation on fixed assets have been provided for on written down value method and at the rates & manner in which it is provided in Income Tax Act, 1961.

VIII] NOTES ON ACCOUNTS

1. Consistent with the practice followed in earlier years the accounts have been prepared in accordance with generally accepted accounting principles. In as much as the Accounting Standard which was issued by ICAI are not applicable to us & as the accounts are not general purpose Financial Statement, no specific attempt has been made to comply with Accounting Standard only to disclose additional information required to be disclosed by accounting Standard. However information as required by Accounting Standard notified by Central Board of Direct Taxes U/s. 145 of Income Tax Act 1961 has been included in Schedule (VIII) of the Balance Sheet.
2. Balances with Debtors, Creditors, Bank, Unsecured Loans, Advance from Customer, Deposits(Liabilities), Loans & Advances(Assets) are subject to Confirmation.
3. Some of the Direct & Indirect expenses such Payment to Contractor, Labour Charges, Department Expenses, Salaries etc., are supported only by self made Internal Vouchers & Receipts.
4. GST balance as appearing in books of Accounts is subject to confirmation.
5. As reported by the partner, there are no contingent liabilities & claims acknowledged as debts.
6. As explained by the partner, there are no prior period items & extraordinary items which have been debited to the profit & loss account.
7. As explained by the partner, no events have occurred after the Balance Sheet date which have significant bearing on the accounts.
8. A year end Cash balance is certified by the partner.
9. A year end Work in progress/ Finished Inventory has been taken, valued and certified by the partner.

NOTES RELATING TO TAX AUDIT REPORT TO FORM NO.3CB

- i. The information/details given in Form No. 3CD are as per the books maintained and details and information compiled and furnished by the Assessee.
- ii. We have broadly reviewed the basis of compiling details and information and we have test checked, wherever considered necessary, the books and/or the details/information compiled by the Assessee.
- iii. Re : Clause No. 21(d)-B of Form No. 3CD :

Except for payment recorded as having been made in cash, it is not possible for us to verify whether the payments in excess of Rs. 10000/- have been made otherwise than by crossed cheque or bank draft, as the necessary evidence is not in the possession of the assessee.

- iv. Re : Clause No. 21 (b) of Form No. 3CD :

On the basis of our examination of the books of account and other relevant records and the information made available to us, except those specified in Clause 21(b) read with Notes forming part of Form No 3CD, prima-facie, we have not noticed any amount as referred in Section 40(a)(i), 40(a)(ia), 40(a)(iii), 40(a)(iv), of the Act on which tax is deductible at source under Chapter XVII – B of the Act and such tax has not been deducted or, after deduction, has not been paid during the previous year. Further, the assessee has represented to us that there is no other amount paid/ provided on which the tax is so deductible. However, having regard to the volume of payments as also various payments from which the tax is so deductible, we are unable to determine/ verify as to whether any such other amounts have been paid or provided on which the tax was deductible but not deducted or after deduction, has not been paid during the previous year.

The assessee contends that provisions of section 40(a)(ia) do not apply to the cases of short deduction since this section applies only when “tax has not been deducted or, after deduction, has not been paid.” In the assessee’s submission, this interpretation is supported by the decision of Andhra Pradesh High Court in Rajagopal V. UOI (233 ITR 678), followed in Gujarat Narmada Valley Fertilizers Co V ITO (71 ITD 66)(Ahmd) and Associated Cement Co V. ITO (74 ITD 369)(Bom) rendered in the context of section 201(1) of the Act wherein more or less in similar language the court held that section 201(1) of the Act does not apply to the cases of short deduction.

- v. Re : Clause No. 23 of Form No. 3CD :

The list of persons covered by section 40A(2)(b) of the Income Act, 1961 as furnished to us by the Assessee.

- vi. Re : Clause No. 31 of Form No. 3CD :

As the audit is to be done with reference to the account of one year, it is assumed that the information is required only in respect of Loan/Deposit taken or accepted during the year. Except for loan or deposit taken or accepted, recorded as having been received in cash, it is not possible for us to verify whether loans or deposits have been taken or accepted otherwise than by an account payee cheque or account payee bank draft, as the necessary evidence is not in the possession of the Assessee.

Except for repayment of loans or deposits recorded as having been repaid in cash, it is not possible for use to verify whether loans or deposits have been repaid otherwise than by an account payee cheque or account payee bank draft, as the necessary evidence is not in the possession of the Assessee.

In case of receipts of an amount, if any, exceeding the limit specified in section 269ST, being Rs. 2,00,000/-, in specified mode and manner from a person, if any, and their repayments, through cheque or bank draft, it is not possible to verify whether the said receipts and/or said repayments of Rs. 2,00,000/- or more have been made otherwise than by way of account payee cheques or account payee bank drafts, as the necessary evidence is not in the possession of the assessee. Subject to the above, the information compiled, in respect thereof, by the assessee, is based on other information available with the assessee, which were broadly reviewed for its veracity.

vii. Re : Clause No. 34 (a), (b) and (c) of Form 3CD :

Details regarding tax deducted at source ("TDS") and/or tax collection at source ("TCS"), are as per the TDS and/or TCS returns, filed by the assessee. Since the book keeping system is based on the head of accounts and is neither based on the nature of payments nor on the requirements to deduct or collect tax at source, the verification of TDS and/or TCS returns with books of account was limited to the extent of tax deducted and/or tax collected at source and reported in the TDS and/or TCS returns and does not extend to the cases, if any, not reported by assessee in the TDS and/or TCS returns.

Considering the significant complexities involved in determining whether a payment or transaction requires deduction or collection of tax under the provisions of Chapter XVII B & Chapter XVII BB, respectively, of the Act and therefore reporting thereof in statement of tax deducted at source or tax collected at source and/or returns, the compliance requirements are *prima facie* examined based on:

- procedure followed for ensuring the compliance (including the procedure followed by personal supervision of the management and/or the person responsible for accounting of the transaction and/or payment thereof);
- broad review of such procedure;
- test check of the transactions and facts thereof; and
- legal view, if any, taken by the assessee (without any verification or examination).

Further, we have relied on the representations made by the assessee about the compliance or non-compliance, if any, based on the assessee's understanding about the applicability or non-applicability of the provisions of the Act and view taken by the assessee.

In case the assessee is liable to pay interest under section 201(1A) of the Act, we have broadly reviewed the details/information compiled by the assessee from the books of account kept and maintained, such other evidences as furnished to us, relevant part of TDS Returns and its consonance with the details regarding non-deduction of tax deducted at source.

viii. Re : Clause No. 35(a) of Form 3CD :

Quantitative records of year end inventory/ WIP & goods dealt in/used in Constructio were not produced by the party during the course of Audit. However, A year end inventory is taken as certified by the partner.

ix. Re: Clause No. 41 of Form 3CD :

Reliance has been placed on the assessee for reporting proceedings during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth Tax Act, 1957. Based on Para 79.1 of the GN information in relation to the following Taxes in form of Cess or Duty need not to be reported under this Clause:

- a . Marketing Cess
- b. Cess on Royalty
- c. Octroi Duty
- d. Entry Tax

x. Considering significant complexities involved in the computation of profits under the head "Profit and gains of business or profession", as also, computation of Total Income under the Income Tax Act, 1961, including computation of depreciation allowable or deductions and allowances admissible or inadmissible as per and under the provisions of Chapter IV and VIA of the Act, the computation of such allowance/inadmissible has been reviewed broadly and accordingly it has been broadly examined whether prima facie, the deductions or allowances claimed are admissible or inadmissible. Otherwise, we have relied on the computation furnished to us based on satisfaction of the conditions and assumptions as determined/made by the Assessee.

xi. Re: Clause No. 42(b) of Form 3CD:

Applicability of the provisions relating to furnishing information/details as per Forms 61/61A/61B and under section 286(2) of the Act and accordingly, furnishing of details, are determined by the assessee and we have broadly reviewed the same and relied on such information.

xii. Re: Clause No. 44 of Form 3CD :

As informed by the assessee, the information reported under clause 44 of Form 3CD is based on the information extracted from accounting software/ relevant GST report. However, this may not be accurate as the accounting software used by assessee is not configured to generate report as required under this clause in absence of any prevailing statutory requirement. In addition, the software/system does not capture information relating to the entities falling under composition scheme or supply with ineligible credit. Therefore, it is not possible for us to verify the break-up of total expenditure of entities registered or not registered under the GST and unable to comment on accuracy of information provided therein.

Total expenditure reported under the clause includes capital expenditure however does not include depreciation, bad debt and expenditure which is not a supply as per GST.

Nayantara Developers

PY : 2022-23 AY: 2023-24

As per our report of even date.

**For M/s. Bandukwala & Bafna
Chartered Accountants,
FRN 124751W**

For Nayantara Developers

Sd/-

**(Murtaza A. Bandukwala -Partner)
M.No. 116886**

Sd/-

Partner

Place : Jalgaon
Date: 23/09/2023

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 on **31st March 2023** , and the **Profit and loss account** for the period beginning from **01/04/2022** to ending on **31/03/2023** , attached herewith, of

Name : **NAYANTARA DEVELOPERS**

Address : **NAYANTARA DEVELOPERS ULB/1 JALGAON JALGAON**

City : **JALGAON**

State : **Maharashtra**

Pincode : **425001**

PAN : **AARFN4419R**

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 **JALGAON** and **0** branches

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

1. **The accounts have been prepared in accordance with generally accepted accounting principles which are consistently followed from earlier years. However, in the opinion of the assessee, the financial statements prepared for the purpose of audit u/s 44AB of the Income Tax Act, 1961 are not "General purpose Financial Statements", as explained in the "Preface to the Statements on Accounting Standards" issued by the Institute of Chartered Accountants of India. Consequently, the requirements of the Accounting Standards in preparing the present Financial Statements have not been strictly followed and that deviation and the consequent impact, if any of any such deviation is not ascertained. However, the assessee has complied with the requirement of furnishing information as far as applicable, by the Accounting Standards issued by the CBDT u/s 145 of the Income Tax Act, 1961.**

2. **These Financial statements are the responsibility of the assessee and our responsibility is to express an opinion on these financial statements based on our audit. We have conducted the audit in accordance with the auditing standards generally accepted in India which require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. Our audit included examining on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by the Management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our 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 purpose 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, 2023**

; and

(ii) in the case of the **Profit and loss account** of the **Profit** of 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 are true and correct. Subject to following Observation/Qualification ,If any:

S/n	Qualification Type	Observations/Qualifications
1	Proper books of account, to enable reporting in form 3CD, have not been maintained by the assessee.	The information / details given in Form No. 3CD, are as per the books maintained and details and information compiled and furnished by the Assessee. We have broadly reviewed the basis of compiling details and information and we have test checked, wherever considered necessary, the books and/or the details/information compiled by the Assessee.
2	All the information and explanations which to the best of my/our knowledge and belief were necessary for the purpose of my/our audit has not been provided by the assessee.	The disclosure made herein is made on the basis of information made available by the assessee to us and the test checks applied by us.

S/n	Qualification Type	Observations/Qualifications
3	Documents necessary to verify the reportable transaction were not made available.	Non- financial records have been verified to the extent necessary to relate to the recorded transactions. The list of books of account and relevant documents mentioned are as disclosed and provided by the assessee, as far as they are relevant for the purposes of particulars to be furnished in Form 3CD, along with the respective addresses of the books of account.
4	Records produced for verification of payments through account payee cheque were not sufficient	As regards Disallowance/ deemed income under Section 40A(3) and 40A(3A) reported under Clause 21 (d) (A) and (B) and loans or deposits made exceeding specified under Section 269SS and loan or deposits repaid exceeding limit specified under section 269T reported under Clause 31 of Form 3CD: As far as the payments by cheques/drafts are concerned, it is not possible for us to verify whether the payments in excess of 10,000/-, or 35000/- as the case may be, have been made otherwise than by account payee cheques/drafts as the necessary evidence is not in the possession of the assessee and therefore, while reporting under this Clause, we have relied upon the certificate from the assessee. This is not a qualification but an observation and as required by Para No. 36.3 of the Guidance Note on Tax Audit under Section 44AB of the Income Tax Act , 1961 - Eighth Edition, 2022.
5	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	Having regard to the records maintained by the assessee, the Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable. However, during the year under consideration neither any interest is paid nor provided for in the books of accounts payable under MSMED Act, 2006 Further, this is to be treated as an observation.
6	Prior period expenses are not ascertainable from books of account.	Expenditure or Income is treated as being of an earlier year only when the liability to pay, or the right to receive, has accrued or arisen in an earlier year. In other words, though the expenditure of income relate to an earlier year, if the liability is materialised or crystallized during the year than, such cases have not been stated under this clauses. Short or excess provision on routine matters are not treated as prior previous years expenditure or income
7	Others	We have followed the Audit Procedure and disclosure requirements as mentioned in the Guidance Note on Tax Audit under Section 44AB of the Income Tax Act , 1961 Eighth Edition, 2022 (GN) and Fourth edition of Issues in Tax Audit Published by Fiscal Laws Committee of Institute of Chartered Accountants of India (June 2000 edition).
8	Others	UDIN: 23116886BGYSLX3831

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 ***(Signature and stamp/seal of the signatory)

Place : JALGAON

Name : MURTUZA ASGARALLI BANDUKWALA

Date : 23/09/2023

Membership No : 116886

Date of Signing Report : 23/09/2023

FRN (Firm Registration No) : 0124751W

Address : D 5, SECOND FLOOR, NEW B J MARKET, JALGAON JALGAON

City : JALGAON Pincode : 425001

State : Maharashtra

UDIN NO: 23116886BGYSLX3831

FORM NO. 3 CD

[See rule 6 G (2)]

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

1. Name of the Assessee **NAYANTARA DEVELOPERS**
2. Address of the Assessee **NAYANTARA DEVELOPERS , ULB/1**
JALGAON , Maharashtra , 425001, JALGAON, JALGAON
3. Permanent Account Number **AARFN4419R**
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**

S/n	Type	State	Other Indirect Tax / Duty	Registration /Identification Number
1	Goods and Services Tax	Maharashtra		27AARFN4419R1ZC

5. Status **Partnership Firm**
6. Previous Year From **01/04/2022** To **31/03/2023**
7. Assessment Year **2023-2024**
8. Indicate the relevant clause of section 44AB under which the audit has been conducted

S/n	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

- 8a. Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD * **No**
- Section under which option exercised **Select**

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 member are indeterminate or unknown?

S/n	Name	Profit Sharing Ratio (%)
1	TARADEVI RATANLAL BAFNA	55
2	SIDDHARTH RATANAL BAFNA	25
3	HATIMALI FAZAL AHMED	20

- (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. **No**

S/n	Date of Change	Name of Partner / Member	Type of change	Old Profit sharing ratio	New profit Sharing Ratio	Remarks
1			--- N.A ---			

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)

S/n	Sector	Sub Sector	Code
1	CONSTRUCTION	Building of complete constructions or parts- civil contractors	06002
2	CONSTRUCTION	Other construction activity n.e.c.	06010
3	CONSTRUCTION	Building completion	06004

(b) If there is any change in the nature of Business or Profession, the particulars of such change.

No

S/n	Business	Sector	Sub Sector	Code
1		--- N.A ---		

11. (a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.

No

S/n	Books Prescribed
1	--- N.A ---

(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.)

S/n	Book Maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
1	CASH BOOK	CTS NO. 2125/20	PIMPRALA, NEAR KHANDESH CENTRAL	JALGAON	Maharashtra	425001
2	BANK BOOK	CTS NO. 2125/20	PIMPRALA, NEAR KHANDESH CENTRAL	JALGAON	Maharashtra	425001
3	PURCHASE REGISTER	CTS NO. 2125/20	PIMPRALA, NEAR KHANDESH CENTRAL	JALGAON	Maharashtra	425001
4	SALES REGISTER	CTS NO. 2125/20	PIMPRALA, NEAR KHANDESH CENTRAL	JALGAON	Maharashtra	425001
5	JOURNAL	CTS NO. 2125/20	PIMPRALA, NEAR KHANDESH CENTRAL	JALGAON	Maharashtra	425001
6	GENRAL LEDGER	CTS NO. 2125/20	PIMPRALA, NEAR KHANDESH CENTRAL	JALGAON	Maharashtra	425001

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

S/n	Books Examined
1	CASH BOOK
2	BANK BOOK
3	PURCHASE REGISTER
4	SALES REGISTER
5	JOURNAL
6	GENRAL LEDGER

No

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.)

S/n	Section	Details	Amount (Rs.)
1	---	N.A	---

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

Mercantile system

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

S/n	Particulars	Increase in Profit (Rs.)	Decrease in Profit (Rs.)
1	---	N.A	---

(d) Whether any adjustment is required to be made to the profit 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.

S/n	Particulars	Increase in Profit (Rs.)	Decrease in Profit (Rs.)	Net Effect (Rs.)
1	---	N.A	---	---
	Total:	0	0	0

(f) Disclosure as per ICDS.

S/n	Particulars	Disclosure
1	ICDS I-Accounting Policies	The assessee maintains accounts on accrual basis following the historic cost convention. The accounts are maintained on mercantile basis as required by section 145 of the Income Tax Act, 1961. There is no change in accounting policies.
2	ICDS II-Valuation of Inventories	Inventories are valued at lower of cost or net realisable value. The assessee has adopted the retail method for valuation of inventories. Cost of inventories comprises of all costs of purchase and other costs incurred in bringing the inventories to their current location. The cost of purchase is exclusive and not inclusive of duties and taxes that are subsequently recoverable.
3	ICDS III-Construction Contracts	Contract Revenue is recognised on Percentage Completion Method & when there is reasonable certainty of ultimate collection. It includes initial amount of revenue agreed in the contract including retentions & variations in contract work to the extent that it is probable that they will result in revenue and capable of being measured. Cost includes all that are relatable directly to the specific contract.
4	ICDS IV-Revenue Recognition	Contract Revenue is recognised using Percentage Completion Method.
5	ICDS V-Tangible Fixed Assets	Please refer particulars furnished in Clause 18(a) to 18(f) of Form 3CB. Fixed assets are stated at Written Down Value, arrived at after reducing the allowable depreciation u/s 32 (1)(ii)/(iia) of the Income tax Act, 1961 (the Act). The Cost is computed applying the relevant provisions u/s 43(1) of the Act. Depreciation is computed as per section 32(1)(ii) of the Act and the relevant rules of the Income Tax Rules, 1962.
6	ICDS VII-Governments Grants	Not Applicable.
7	ICDS IX-Borrowing Costs	Not Applicable.

8	ICDS X-Provisions,Contingent Liabilities and Contingent Assets	Contingent Assets are neither recognized nor disclosed. A disclosure for a contingent liability is made when there is a possible obligation or present obligation that probably will not require an outflow of resources or where reliable estimate of the amount of the obligation cannot be made.
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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 **No**
on the profit or loss, please furnish:

S/n	Particulars	Increase in Profit (Rs.)	Decrease in Profit (Rs.)
1	--- N.A ---		

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

S/n	Description of capital asset	Date of acquisition	Cost of acquisition	Amount at which the asset is converted into stock-in trade
	(a)	(b)	(c)	(d)
1	--- Nil ---			

16.Amount not credited to Profit and loss account being -

(a) The items falling within in the scope of section 28 :-

S/n	Description	Amount (Rs)
1	--- Nil ---	

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

S/n	Description	Other Details	Amount (Rs.)
1	--- Nil ---		

(c) Escalation claims accepted during the previous year :-

S/n	Description	Amount (Rs.)
1	--- Nil ---	

(d) Any other item of income :-

S/n	Description	Amount (Rs.)
1	--- Nil ---	

(e) Capital receipt, if any.

S/n	Description	Amount (Rs.)
1	---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:

S/n	Details of Property	Address of Property --- N.A ---					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
		Address1	Address2	City or Town	State	Pincode			
1									

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 :-

S/n	Description of the Block of Assets / Class of Assets	Method of depreciation	Rate	Opening WDV/ Actual Cost (A)	Adjustment made to the written down value under section 115BAC/ 115BAD (for assessment year 2021-2022 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession		Additions			Deductions (C)	Other Adjustments, if Any (D)	Depreciation Allowable (E)	Written Down Value at the end of the year (A+B-C-D)
							Purchase (1)	Adjustments on Accounts of		Total Value of Purchases (B)				
								CENTV AT (2)	Change in Rate of Exchange (3)	Subsidy/ Grant (4)				
1	Plant & Machinery @ 15%	WDV	15	16747	0	0	16747	0	0	0	0	0	0	2512 14235
Total				16747	0	0	16747	0	0	0	0	0	0	2512 14235

19. Amounts admissible under section 33AB, 33ABA, 33AC, 35,35ABA,35ABB, 35AC, 35CCA, 35CCB, 35D, 35DD, 35DDA, 35E

S/n	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.
1		--- 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)].

S/n	Description	Amount (Rs)
1	--- Nil ---	

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

S/n	Nature of Fund	Sum Received from Employees	Due Date for Payment	The Actual Amount Paid	The actual date of payment to the concerned authorities
1					

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

1. Capital expenditure

S/n	Particulars	Amount (Rs.)
1	--- Nil ---	

2. Personal expenditure

S/n	Particulars	Amount (Rs.)
1	--- Nil ---	

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

S/n	Particulars	Amount (Rs.)
1	--- Nil ---	

4. Expenditure incurred at clubs being entrance fees and subscriptions

S/n	Particulars	Amount (Rs.)
1	--- Nil ---	

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

S/n	Particulars	Amount (Rs.)
1	--- Nil ---	

6. Expenditure by way of penalty or fine for violation of any law for the time being force

S/n	Particulars	Amount (Rs.)
1	--- Nil ---	

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

S/n	Particulars	Amount (Rs.)
1	--- Nil ---	

8. Expenditure incurred for any purpose which is an offence or which is prohibited by law

S/n	Particulars	Amount (Rs.)
1	--- Nil ---	

(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:

S/n	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
1				--- Nil ---					

(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)

S/n	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	Pincode	Amount of tax deducted
1				--- Nil ---						

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

(A) Details of payment on which tax is not deducted:

S/n	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	Pincode
1				--- Nil ---					

(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.

S/n	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	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
1				--- Nil ---							

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

(A) Details of payment on which levy is not deducted:

S/n	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	Pincode
1				--- Nil ---					

(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.

S/n	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	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
1				--- Nil ---							

(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)

S/n	Date of payment	Amount of payment	Name of the Payee	PAN of the Payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode
1				--- Nil ---				

(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;

S/n	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
1			---			

(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

S/n	Date of payment	Nature of Payment	Amount	Name of the payee	PAN of the payee
1			---		

(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

S/n	Date of payment	Nature of Payment	Amount	Name of the payee	PAN of the payee
1			---		

(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;

S/n	Nature Of Liability	Amount (Rs.)
1	---	

(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;

S/n	Particulars	Amount (Rs.)
1	---	

(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).

S/n	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made (Amount)
1	SATYAM ENTERPRISES	ACAFS3914A	FIRM IN WHICH PARTNER IS SUBSTANTIALLY INTERESTED	PURCHASE	300800
2	ANWAR AGENCIES	AAYPA2034Q	RELATIVE OF PARTNER	PURCHASE	4548802

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

S/n	Section	Description	Amount (Rs.)
1		---	

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

S/n	Name of person	Amount of income	Section	Description of Transaction	Computation if any
1			--- Nil ---		

26 (i) In respect of any sum referred to in clause (a),(b),(c),(d),(e) or (f) 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 preceeding previous year and was

(a) paid during the previous year;

S/n	Section	Nature of liability	Amount (Rs.)
1		--- Nil ---	

(b) not paid during the previous year;

S/n	Section	Nature of liability	Amount (Rs.)
1		--- Nil ---	

(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);

S/n	Section	Nature of liability	Amount (Rs.)
1		--- Nil ---	

(b) not paid on or before the aforesaid date.

S/n	Section	Nature of liability	Amount (Rs.)
1		--- Nil ---	

(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)

Yes

GST Reversed in respect of stock sold after completion certificate.

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 the profit and loss account and treatment of outstanding Central Value Added Tax credits / Input Tax Credit (ITC) in the accounts.

No

S/n	CENVAT / ITC	Amount (Rs.)	Treatment in Profit and loss Accounts
1	Opening Balanace	--- Nil ---	0
2	Credit Aailed	0	0
3	Credit Utilized	0	0
4	Closing/Outstanding Balanace	0	0

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

S/n	Type	Particulars	Amount (Rs.)	Prior period to which it relates (Year in yyyy-yy format)
1		--- 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)(viia), if yes, please furnish the details of the same

No

S/n	Name of the person from which shares received	PAN of the person, if available	Name of the company whose shares are received --- N.A ---	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
1							

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib) if yes, please furnish the details of the same

S/n	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares issued	Amount of consideration received	Fair Market value of the shares
1		--- N.A ---			

29.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? (Yes \ No) **No**

29.A (b) If yes, Please furnish the following details:

S/n	Nature of income	Amount
1	--- N.A ---	

29.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) **No**

29.B (b) If yes, Please furnish the following details:

S/n	Nature of income	Amount (in Rs.)
1	--- N.A ---	

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**

S/n	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	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
1						--- Nil ---							

30 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**

30 A(b). If yes, Please furnish the following details:

S/n	Under Which clause of sub-section(1) of section 92CE primary adjustment is made 2	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
1			--- N. A. ---			

30 B(a). Whether the assessee has incurred expenditure during the previous year by way of interest or of simila nature exceeding one crore rupees as referred to in sub section (1) of section 94B **No**

30 B(b). If yes, Please furnish the following details:

S/n	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	Amount (in Rs.)
1			--- N. A. ---				

30 C(a). Whether the assessee has entered into impermissible avoidance arrangement, as referred to in section 96, during the previous year.

No

C(b). If yes, Please furnish the following details:

S/n	Nature of the impermissible avoidance arrangement	Others	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
1		--- N. A. ---	

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/n	Name of the lender or depositor	Address of the lender or depositor	PAN (if available with the assessee) of the lender or depositor	Aadhaar Number (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 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
1	Satyam Residencies	Jalgaon			50000	No	50000	Yes- Cheque	Account payee cheque

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

S/n	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 (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.
1				--- Nil ---			

Note :

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/n	Nature of the payer	Address of the payer	Permanent Account Number (if available with the assessee of the payer)	Aadhaar Number (if available)	Nature of the Transaction	Amount of receipt	Date of receipt
1			--- Nil ---				

Note :

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/n	Name of the payer	Address of the payer	Perment Account Number (if available with the assessee of the payer)	Aadhaar Number (if available)	Amount of receipt
1			---	Nil	---

Note :

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/n	Nature of the payee	Address of the payee	Perment Account Number (if available with the assessee of the payee)	Aadhaar Number (if available)	Nature of the Transaction	Amount of Payment	Date of Payment
1			---	Nil	---		

Note :

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/n	Name of the payee	Address of the payee	Perment Account Number (if available with the assessee of the payee)	Aadhaar Number (if available)	Amount of Payment
1			---	Nil	---

Note :

(c) Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year

S/n	Name of the payee	Address of the payee	PAN(if available with the assessee) of the payee	Aadhaar Number (if available)	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.
1	Aniket Sambhaji Nimbalkar	Jalgaon			900000	900000	Yes-Cheque	Account payee cheque

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.)

(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:—

Nil

S/n	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number (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
1					

(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:—

S/n	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number (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
1		--- Nil ---			

Note :

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

S/n	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	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)	Remark
				--- Nil ---		Amount Order U/S & Date	
1							

(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. **NO**

(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 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**

If yes, please furnish the details of the same.

(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. **No**

If yes, please furnish the details of the same.

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

No

S/n	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.
1		--- 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:

Yes

S/n	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column(3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of(5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of(7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	NSKN05887A	194C	Payments to contractors	29946694	29946694	29946694	460484	0	0	0
2	NSKN05887A	194J	Fees for professional or technical services	156648	156648	156648	26315	0	0	0

(b) Whether the assessee is required to furnish the statement of tax deducted or tax collected within the prescribed time If Yes, Please furnish the details:

Yes

S/n	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	If not, Please furnish list of details/transactions which are not reported
1	NSKN05887A	Form 26Q	15/11/2022	11/11/2022	Yes	
2	NSKN05887A	Form 26Q	31/01/2023	28/01/2023	Yes	
3	NSKN05887A	Form 26Q	31/05/2023	10/05/2023	Yes	

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

No

S/n	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.
			Amount Date of Payment
1		--- N.A ---	

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

S/n	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/ excess, if any
1			--- N.A ---				

(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:

S/n	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/ excess, if any
1					--- N.A ---					

(B) Finished products :

S/n	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
1				--- N.A ---				

(C) By-products

S/n	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
1				--- N.A ---				

36 A(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

36 A(b). If yes, Please furnish the following details:

S/n	Amount received (in Rs.)	Date of receipt
1	--- Nil ---	

37. Whether any cost audit was carried out ?

NA

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 ?

NA

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. ?

NA

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:

S/n	Particulars	Previous Year			Preceding previous Year		
1	Total Turnover of the assessee	0	40392975	0	0	3818292	0
2	Gross Profit / Turnover	0	40392975	0	0	3818292	0
3	Net Profit /Turnover	1142207	40392975	2.83	236425	3818292	6.19
4	Stock-in-Trade / Turnover	22446270 6	40392975	555.7	205261889	3818292	5375.75
5	Material consumed / Finished goods produced	0	0	0	0	0	0

(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.

S/n	Financial year to which demand/refund relates to	Name of other Tax law	State	Other Indirect Tax/duty	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
				--- Nil ---				
1								

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

42 (b) If yes, Please furnish the following details:

S/n	Income Tax Department Reporting Entity Identification Number	Type of Form	Due Date for furnishing	Due Date for 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
				--- Nil ---		
1						

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**

43 (b) If yes, Please furnish the following details:

S/n	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 ---		
1				

43 (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 : **Select**

S/n	Head of Expenses	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 filling under composition schema	Relating to other registered entities	Total Payment to registered entities	
1	RevenueExpenditure	54983676	1287402	0	37349119	38636521	16347155

Place : **JALGAON**

Name : **MURTUZA ASGARALLI BANDUKWALA**

Date : **23/09/2023**

Membership Number : **116886**

FRN (Firm Registration No.) : **0124751W**

Address : **D 5, SECOND FLOOR, NEW B J MARKET, JALGAON Maharashtra 425001 JALGAON JALGAON**

UDIN No : **23116886BGYS LX3831**

Annexure (A)**18. STATEMENT OF ADDITIONS DETAILS**

S/n	Description of the Block of Assets/ Class of Assets	Rate	Date of Purchase	Date put of use	Amount	Adjustment on Account of CENVAT	Adjustment on Account of Exchange Rate Change	Adjustment on Account of Subsidy Grant	Total Amount
1									
Total					0	0	0	0	0

18. STATEMENT OF DEDUCTION

S/n	Description of the Block of Assets/ Class of Assets	Rate	Date of sale	Amount
1				
Total				0

Nayantara Developers

Balance Sheet as on 31st March, 2023

LIABILITIES	Sch.	Amount	ASSETS	Sch.	Amount
<u>PARTNERS CAPITAL</u>			FIXED ASSETS	IV	₹ 14,235.00
FIXED CAPITAL			SUNDRY DEBTORS		₹ 2,05,48,558.00
TARADEVI R. BAFNA		₹ 2,75,000.00	CLOSING STOCK		₹ 22,44,62,706.00
SIDDHARTH R BAFNA		₹ 1,25,000.00			
HATIMALI F. AHMED		₹ 1,00,000.00			
FLUCTUATING CAPITAL		₹ 13,54,61,133.70	OTHER CURRENT ASSETS	V	₹ 1,33,10,241.69
SECURED LOAN	I	₹ 4,91,02,027.00	CASH & BANK BALANCE	VI	₹ 1,36,61,200.57
UNSECURED LOAN	II	₹ 50,000.00	SIGNIFICANT ACC. POLICIES	VII	
PROVISIONS	III	₹ 13,23,440.00	NOTES TO ACCOUNTS	VIII	
SUNDRY CREDITORS		₹ 7,33,71,389.56			
ADVANCE FROM CUSTOMERS		₹ 87,75,000.00			
DEPOSITS		₹ 34,13,951.00			
Total		₹ 27,19,96,941.26	Total		₹ 27,19,96,941.26

As per our report of even date

Nayantara Developers

For M/s. Bandukwala & Bafna
Chartered Accountants
FRN 124751W

Sd/-
Partner
Place : Jalgaon
Date : 23/09/2023
0

Sd/-
(Murtaza A Bandukwala - Partner)
M. No. 116886

**Schedule -I
SECURED LOANS**

S.N	Particulars	Amt
1	Jalgaon Janta Sahakari Bank Ltd Loan A/c No. 16172000309	₹ 4,91,02,027.00
Total		₹ 4,91,02,027.00

**Schedule -II
UNSECURED LOANS**

S.N	Particulars	Amt
1	Satyam Residencies	₹ 50,000.00
Total		₹ 50,000.00

**Schedule -III
PROVISIONS**

S.N	Particulars	Amt
1	Electric Bill Payable	₹ 1,98,245.00
2	Professional Fees Payable	₹ 2,47,200.00
3	Provision for Tax for PY 2022-23	₹ 5,17,977.00
4	Salary Payable	₹ 65,000.00
5	TDS Payable 2022-23	₹ 2,93,448.00
6	Telephone Bill Payable	₹ 1,570.00
Total		₹ 13,23,440.00

**Schedule-IV
FIXED ASSETS**

S.N	Particulars	Amt
1	Water Motor	₹ 14,235.00
Total		₹ 14,235.00

**Schedule -V
OTHER CURRENT ASSETS**

S.N	Particulars	Amt
1	GST Receivable	₹ 1,22,21,256.69
2	TDS/TCS Receivable	₹ 57,885.00
3	Advance Tax	₹ 4,75,000.00
4	Linking Shares (Jalgaon Janta Sahakari Bank Ltd.)	₹ 5,05,100.00
5	Nayantara Arcade Society (AOP)	₹ 51,000.00
Total		₹ 1,33,10,241.69

**Schedule-VI
CASH & BANK BALANCE**

S.N	Particulars	Amt
1	Cash in Hand	₹ 9,65,793.00
2	Jalgaon Janta Bank C/A.No.21/1110	₹ 3,329.00
3	Kotak Mahindra Bank A/c No.9960187652	₹ 1,12,49,378.57
4	Kotak Mahindra Bank (Rera A/c No.3014630874)	₹ 14,42,700.00
Total		₹ 1,36,61,200.57

Nayantara Developers

Income & Expenditure Account for the year ended 31st March, 2023

Particulars	Amount	Particulars	
To Opening Stock/WIP	₹ 20,52,61,889.02	By Sales & Contract Receipts	₹ 4,03,92,975.00
To Purchases	₹ 3,83,96,632.92	By Closing Stock/WIP	₹ 22,44,62,706.00
To Direct Expenses	₹ 1,76,49,181.00	By Discount	₹ 51,943.00
To Advertisement	₹ 50,148.00	By Rounding Off	₹ 3.31
To Bank Charges	₹ 7,74,861.03		
To Bank Interest	₹ 1,02,027.00		
To GSTP Fees	₹ 29,500.00		
To GST Audit Fees	₹ 29,500.00		
To ITP Fees	₹ 18,000.00		
To Depreciation	₹ 2,512.00		
To Miscellaneous Expenses	₹ 1,925.00		
To Petrol Expenses	₹ 2,45,700.00		
To Office Expenses	₹ 34,804.00		
To Printing & Stationery	₹ 11,750.00		
To Telephone & Mobile Expenses	₹ 13,489.00		
To Tax Audit Fees	₹ 29,500.00		
To Salaries	₹ 5,96,024.00		
To Provision for Tax	₹ 5,17,977.00		
To Net Profit	₹ 11,42,207.34		
Total	₹ 26,49,07,627.31	Total	₹ 26,49,07,627.31

Nayantara Developers

Sd/-

Partner

Place : Jalgaon

Date : 23/09/2023

As per our report of even date
For M/s. Bandukwala & Bafna
Chartered Accountants
 FRN 124751W

Sd/-

(Murtaza A. Bandukwala - Partner)

M.No. 116886