

INDEPENDENT AUDITOR'S REPORT

To,
The Members of

PUSHKAR HOMES PRIVATE LIMITED,
Nagpur.

Report on the Financial Statements

We have audited the accompanying financial statements of **PUSHKAR HOMES PRIVATE LIMITED** which comprise the balance sheet as at **31 March 2019**, the statement of Profit and Loss and the cash flow statement for the year ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ('the Act') with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of these financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



Auditor's Responsibility

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 disclosures in the financial statements. The procedures selected depend on the auditor's judgment, 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 Company's

preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (i) in the case of the Balance Sheet of the state of affairs of the Company as at 31 March 2019;
- (ii) in the case of the Statement of Profit and Loss, of the Profit for the year ended on that date;
- (iii) in the case of the Cash Flow Statement, of the Profit for the year ended on that date;

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2015 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the **Annexure** a statement on the matters specified in paragraphs 4 and 5 of the Order

2. As required by section 143(3) of the Act, we report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) in our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
- c) the balance sheet, statement of profit and loss and cash flow statement dealt with by this Report are in agreement with the books of account;
- d) in our opinion, the aforesaid financial statements comply with the Accounting standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014; and
- e) on the basis of written representations received from the directors as on 31 March 2019, and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2019, from being appointed as a director in terms of Section 164 (2) of the Act.



- 1) With respect to the other matters to be included in the Auditors' Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

The Company has made provision in its financial statements, as required under the applicable law or accounting standards, for material foreseeable losses on long term contracts.

There has been no delay in transferring amounts, required to be transferred, to the investor Education and protection fund by the Company.

For Soni Patel & Associates
Chartered Accountant
FRN 147107W


Prajesh Ashok Soni
Partner
M. No. 180864



Date : 24.06.2019
Place : Nagpur

Pushkar Homes Pvt. Limited

Annexure to the Auditors' Report

The Annexure referred to in our report to the members of PUSHKAR HOMES PRIVATE LIMITED for the year Ended on 31st March 2019.
We report that:

S. No.	Particulars	Auditors Remark
(i)	(a) whether the company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;	Yes
	(b) whether these fixed assets have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of account;	Yes As per information and explanation provided, No discrepancies were observed.
(ii)	(a) whether physical verification of inventory has been conducted at reasonable intervals by the management;	NA. The Company has no inventory and hence this clause is not applicable to it.
	(b) are the procedures of physical verification of inventory followed by the management reasonable and adequate in relation to the size of the company and the nature of its business. If not, the inadequacies in such procedures should be reported;	
	(c) whether the company is maintaining proper records of inventory and whether any material discrepancies were noticed on physical verification and if so, whether the same have been properly dealt with in the books of account;	
(iii)	(a) Whether the company has granted any loans, secured or unsecured to companies, firms or	No



	other parties covered in the register maintained under section 189 of the Companies Act. If so,	
	(a) whether receipt of the principal amount and interest are also regular; and	NIL
	(b) if overdue amount is more than rupees one lakh, whether reasonable steps have been taken by the company for recovery of the principal and interest;	NIL
(iv)	is there an adequate internal control system commensurate with the size of the company and the nature of its business, for the purchase of inventory and fixed assets and for the sale of goods and services. Whether there is a continuing failure to correct major weaknesses in internal control system.	Yes, there is adequate and proper internal Control.
(v)	in case the company has accepted deposits, whether the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules framed there under, where applicable, have been complied with? If not, the nature of contraventions should be stated; If an order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal, whether the same has been complied with or not?	No Deposits were accepted by company.
(vi)	where maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, whether such accounts and records have been made and maintained;	The Central Government has not prescribed maintenance of Cost Records under section 209(1)(d) of the Companies Act, 1956 in respect of any activities of the Company.
(vii)	(a) is the company regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, wealth tax, service tax, duty of customs, duty of excise, value added tax, cess and any	There are no disputed Statutory Dues pending at March 31, 2019



	other statutory dues with the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as at the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated by the auditor.	
	(b) in case dues of income tax or sales tax or wealth tax or service tax or duty of customs or duty of excise or value added tax or cess have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned. (A mere representation to the concerned Department shall not constitute a dispute).	There are no disputed Statutory Dues pending at March 31, 2019
	(c) whether the amount required to be transferred to investor education and protection fund in accordance with the relevant provisions of the Companies Act, 1956 (1 of 1956) and rules made thereunder has been transferred to such fund within time.	NA
(viii)	whether in case of a company which has been registered for a period not less than five years, its accumulated losses at the end of the financial year are not less than fifty per cent of its net worth and whether it has incurred cash losses in such financial year and in the immediately preceding financial year;	The Company has accumulated losses as at March 31, 2019 & it has incurred cash losses during the financial year ended on that date or in the immediately preceding financial year.
(ix)	Whether the company has defaulted in repayment of dues to a financial institution or bank or debenture holders? If yes, the period and amount of default to be reported;	Company has not defaulted in repayment of dues to financial institutions and banks.
(x)	whether the company has given any guarantee for loans taken by others from bank or financial institutions, the terms and conditions whereof are prejudicial to the interest of the company;	No Guarantee was given.



(xi)	whether term loans were applied for the purpose for which the loans were obtained; _____	Yes
(xii)	whether any fraud on or by the company has been noticed or reported during the year; If yes, the nature and the amount involved is to be indicated.	No

For

Soni Patel & Associates

For and on behalf of the Board of Directors

Chartered Accountants

I R N :147407W


Prajal Ashok Soni





{ Director }



{ Director }

M No. 180864

Date : 24.05.2019

Place : Nagpur

**ANNEXURE TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE
FINANCIAL STATEMENTS OF PUSHKAR HOMES PRIVATE LIMITED**

To,
The Members of Pushkar Homes Private Limited

**Report on the Internal Financial Controls under Clause (j) of Sub-section 3 of
Section 143 of the Companies Act, 2013 ("the Act")**

We have audited the internal financial controls over financial reporting Pushkar Homes Private Limited (the Company) as of March 31, 2019 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India". These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls over financial reporting.



Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

- (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
- (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2019, based on, "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India".

For
Som Patel & Associates
Chartered Accountants
F.R.N. : 47407W


Prajai Ashok Soraj
Partner
M No.: 180864



Date : 24.06.2019
Place : Nagpur

Pushkar Homes Private Limited.

Note : Significant Accounting Policies

1. Corporate Information

Pushkar Homes Private Limited, is a private limited company domiciled in India and incorporated under the provisions of the Companies Act, 1956. The Company is engaged in the business of Builders & Developers in Real Estate. The company was fully operational during the financial year 2018-19.

2. Basis Of Accounting & Preparation:

The Financial statements have been prepared in accordance with generally accepted accounting principles (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the notified accounting standards by Companies (Accounting Standards) Rules, 2006 as amended from time to time and the relevant provisions of the Companies Act, 2013. The Financial Statements have been prepared under historical cost convention and on accrual basis.

3. Use of Estimates:

The preparation of the Financial Statements in conformity with Indian GAAP require the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities, (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in the preparation of the financial statements are prudent and reasonable. Future results would differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known/ materialized.

4. Fixed Assets and Depreciation:

Fixed Assets are stated at Written Down Value net of depreciation. Depreciation on tangible fixed assets has been provided on Written-Down-Value (WDV) method considering the useful life of the assets as prescribed at Schedule-II of the Companies Act, 2013. Tangible Assets are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of tangible assets comprises its purchase price, borrowing cost and any cost directly attributable to bringing the asset to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets. Subsequent expenditures related to an item of tangible asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance. Projects under which assets are not ready for their intended use are shown as Capital Work-in-Progress.

5. Revenue Recognition:

Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection.

6. Taxes on Income:

Current Tax is determined in accordance with the provisions of the Income Tax Act, 1961. Deferred tax is recognized on timing differences, being the difference between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred Tax Asset, subject to consideration of prudence, is recognized and carried forward only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax asset can be realized. The tax effect is calculated on the



accumulated timing difference at the yearend based on the tax rates and laws enacted or substantially enacted on the balance sheet date

7. 1.5 Inventories

Inventories of Raw material, packing material, consumables stores and spares, work in progress and finished goods are valued at cost. Spoiled/damaged/ unserviceable items (If any) are valued at net realizable value. Cost of finished goods and work in progress includes material, labour manufacturing overheads and other cost incurred in bringing the inventories to their present location. Cost is generally determined at estimated cost.

8. Contingent Liabilities:

In the opinion of the management, there are no contingent liabilities

9. 1.10 Borrowing cost

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is an asset that necessarily requires substantial period of time to get ready for its intended use. All other borrowing cost are charged to profit & loss account.

10. Events occurring after Balance Sheet date:

No significant events which could affect the financial position as on 31.3.2019 to a material extent have been reported by the company, after the balance sheet date till the signing of report

For

Soni Patel & Associates

Chartered Accountants

FRN: 147407W



Prajal Ashuk Soni

Partner

M No. 130364



For and on behalf of the Board of Directors



(Director)



(Director)

Date: 24/06/2019

Nagpur

Pushkar Homes Private Limited.

Notes To Financial Statements :

1. Related Party Transactions:

A) Relationships

Key Managerial Personnel

Mr. Vishal Agrawal (Director)
Mr. Gaurav Agrawal (Director)
Mr. Neeraj Agrawal (Director)
Mr. Kartik Balkrishnan (Director)

Relatives

Mrs. Anitadevi Agrawal
Mr. Dineshchandra Agrawal
Mrs. Neeraja Kartik
Mrs. Pramodini Agrawal
Mrs. Rachna Agrawal
Mrs. Swati Agrawal
Mr. Praveen Kumar Agrawal

Related Concerns

Shree Balaji Traders
Shiv Traders
Bansal Engineering

B) Related Party Transaction

As per provisions of Accounting Standard 18 issued by the Chartered Accountants' of India, the details of related party transactions are as below:

Nature of Transaction	Particulars	Relationship	Accepted Rs.	Paid Rs./Expense	Balance as on 31/03/2019
Director's Remuneration	Gaurav Agrawal	Director	-	NIL	-
Director's Remuneration	Neeraj Agrawal	Director	-	NIL	-
Director's Remuneration	Vishal Agrawal	Director	-	NIL	-
Director's Remuneration	Kartik Balkrishnan	Director	-	NIL	-



2. Earning Per Share:

Particulars	31.03.2019	31.03.2018
Amount used as numerator		
Amount available for Equity Shareholders for Basic Earning per share	3499.06	(1,05,86,616.05)
Weighted Average Number of Equity share	1,50,000	1,50,000
Basic Earning Per Share	0.02	(70.58)
Amounts used as the numerators		
Amount available for Equity Shareholders for Diluted Earning per share	3499.06	(1,05,86,616.05)
Weighted Average Number of Equity share	1,50,000	1,50,000
Diluted Earning per share	0.02	(70.58)

3. Previous Year's Figures:

Previous year's figures have been regrouped / recast, wherever necessary

As per our Report of Even Date
For

Suni Patel & Associates

Chartered Accountants

P.R.N.:147407W



Prajashuk Soni

Partner

M No. 180864



For and on behalf of the Board of Directors



(Director)



(Director)

Date: 24/06/2019

Nagpur

AUDIT REMARKS

01. Balances of sundry debtors, sundry creditors, unsecured loans, deposits and advances are subject to confirmation / reconciliation.
02. Vouchers on account of Contractor DG expenses, transportation expenses, advertisement expenses, stationery expenses, travelling and conveyance expenses, office expenses and telephone expense, carting expenses were verified on random basis. However, the said expenses are certified by the management for the business purposes.
03. There are no cash payments in excess of Rs. 10,000/- (Rs. 35,000/- in case of transporters) except payments which are allowable as per Rule 6DD. It is informed to me that for expenses above Rs 10,000, there are no cash payment in a single transaction which are exceeding Rs 10,000. Allowance / disallowance of payment by cash for an expense which exceeds the monetary limit specified under section 40 A (3) is a debatable issue and may be subject disallowance. It is not possible for me to verify whether the payment in excess of Rs 10,000/- (Rs. 35,000/- in case of transporters) have been made otherwise than by crossed cheque or bank draft via single transaction in a day, as the necessary evidence is not in possession of the management. However, a certificate has been given by the management that the payments relating to expenditure covered under section 40A(3) have been made by account payee cheques drawn on a bank.
04. Previous year's figures have been regrouped and rearranged wherever required.
05. In the absence of relevant record personal expenses if any debited to profit and loss account could not be ascertained.
06. Regarding acceptance or repayment of loans of Rs. 20,000/- or more by cheques or drafts, it is not possible for us to verify whether the same were crossed or not and whether such cheques were issued in the name of lender only, since necessary evidence not produced before me and have relied on the information and explanation provided to us by the management.





e-Filing *Accounting Form Acs*
 Income Tax Department, Government of India

ACKNOWLEDGEMENT OF RECEIPT OF FORM 40 (Other Than ITR)

Name	PUSHPAK HUNDES PRIVATE LIMITED	PAN	AASFCT2335M
Form No	40A	Assessment Year	2019-20
e-Filing Acknowledgement Number	5716184-04/020	Date of e-Filing	04/09/2020

*For and on behalf of,
 e-Filing Acknowledgement*

(This is a computer generated Acknowledgement Receipt and does not require signature)

[Click to Print the Receipt](#)

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FORM NO. 3CA

[See rule 6C(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of PUSPKAR HOMES PVT LTD PLOT NO. 8 & 9 KHSQ, 1243, BEHIND DEHQ SHU POR SHUVRROOM, NEAR KORADI RD, KORADI NAKA, ZINGABAI TALUK, NAGPUR, NAGPUR, MAHARASHTRA, 440026 [AFCP20256] was conducted by LS Smit Patel and Associates in pursuance of the provisions of the Companies Act and We annex hereto a copy of Our audit report dated 24/06/2019 along with a copy each of

- the audited Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2019
- the audited balance sheet as at 31/03/2019, and
- documents declared by the said ass to be part of, or annexed to, the Profit and loss account and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In Our opinion and to the best of Our information and according to examination of books of account including other relevant documents and explanations given to Us, the particulars given in the said Form No. 3CD are the Amest in every way true and correct subject to the following observations/qualifications, if any

Where any of the requirement of the Form is answered in the Negative or with qualification, give reasons therefor

Sl No.	Qualification Type	Observations/Qualifications
1	Other.	AS PER AUDIT REMARKS UDIN - 20180864AAASARI222.
2	Rec. ds produced for verification of payments through account payee cheque were not sufficient.	Necessary evidence viz. account payee cheque or counter fo I were not available with the assessee
3	Valuation of closing stock is not possible.	Considering the nature of business of the assessee, it is not possible for <u>me</u> to value the closing stock amount. However, the value of closing stock is taken as <u>informed and certified by the proprietor.</u>

Place SAGPUR
Date 04/09/2020

Name
Membership Number
FRN (Firm Registration Number)
Address

Prajit Ashok Sam
180864
147407W
Raghukul Apartment, Bhamburda Road, N
ear Lakadgaon Garden, Queta Colony, L
akadgaonj, NAGPUR, MAHARASHTRA,
440008



FORM NO. 3CD

[See rule 60(2)]

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

1	Name of the assessee		PLSHIKAR HOMES PVT LTD		
2	Address		PLOT NO. 8 & 9 KIL NO. 124/3, BEHIND HERO MOTOR SHOWROOM, NEAR KORADI RD, KORADI NAKA, ZINGABAT TAKEL, NAGPUR, NAGPUR, MAHARASHTRA - 440026		
3	Permanent Account Number (PAN)		AAFCP2335M		
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. (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 - MAHARASHTRA	27AAFCP2335M11Z7		
5	Status		Company		
6	Previous year from		01/04/2018 to 31/03/2019		
7	Assessment Year		2019-20		
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(iii)-Total sales/turnover/gross receipts of business exceeding specified limits			
9	If in the Assessment of Partners, indicate names of partner members and their profit sharing ratios. If not of AOP, whether shares of members are indeterminate or unknown?				
	Sl. No.	Name			Profit Sharing Ratio (%)
	1				
9	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change				
	Sl. No.	Date of change	Name of Partner/Member	Type of change	Remarks
				Old profit sharing ratio	New profit sharing ratio
10	Nature of business or profession (If more than one business or profession is carried on during the previous year, state of every business or profession).				
	Sl. No.	Sector	Sub Sector	Code	
	1	CONSTRUCTION	Other construction activity n.e.c.	00010	
10	If there is any change in the nature of business or profession, the particulars of such change				
	Sl. No.	Business	Sector	Sub Sector	Code
	1				No
	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				
	Sl. No.	Books prescribed			
11	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				
	Sl. No.	Books maintained	Address Line 1	Address Line 2	City or Town or District
	1	Cash & Bank Book, Ledger, Journal, Purchase & sales Reg.	Plot No. 8 & 9 Kil No. 124/3 Behind Hero Motor Showroom, Near Koradi Rd	Koradi Naka, Zingabhat Takel	Nagpur
					MAHARASHTRA
					440026
11	List of books of account and nature of relevant document is examined. Same as 11(a) above				
	Books Examined				
	Cash & Bank Book, Ledger, Journal, Purchase & sales Register				
12	Whether the profit and loss account includes any profits and gains assessable on pre-emptive basis. If yes, indicate the amount and the relevant section (44AD, 44AD, 44AD, 44AD, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G). List Schedule or any other relevant account				
	Sl. No.	Section			Amount
	Nil				
13	Method of accounting employed in the previous year				
	Merchandise system				
13	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				



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 No income computation and disclosure standards notified under section 145(2)										
13 e	If answer to (d) above is in the affirmative, give details of such adjustments										
S.No.	ICDS	Increase in profit(Rs.) Decrease in profit(Rs.) No effect(Rs.)									
	Total										
13 f	Disclosures as per ICDS.										
S.No.	ICDS	Disclosure									
	ICDS II - Valuation of Inventories	At Cost									
	ICDS IV - Revenue Recognition	Income is recognised on Proportionate completion method									
	ICDS I - Accounting Policies	As per Significant Accounting Policies and Notes to Accounts									
13 g	Method of valuation of closing stock employed in the previous year										
	At Cost.										
13 h	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish.										
	Particulars		Increase in profit(Rs.) Decrease in profit(Rs.)								
14	Give the following particulars of the capital asset converted into stock-in-trade										
S.No.	(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										
15	Amounts not credited to the profit and loss account, being:-										
15 a	The items falling within the scope of section 28										
S.No.	Description	Amount									
	Nil										
15 b	The preferential credits, drawbacks, refunds of duty of customs or excise or service tax or trade or sales tax or value added tax or Goods and Services Tax, where such credits, drawbacks or refunds are admitted as one by the authorities concerned										
S.No.	Description	Amount									
	Nil										
15 c	Escalation claims accepted during the previous year										
S.No.	Description	Amount									
	Nil										
15 d	Any other item of income										
S.No.	Description	Amount									
	Nil										
15 e	Capital receipt, if any										
S.No.	Description	Amount									
	Nil										
16	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 45CA or 50C, please furnish										
S.No.	Details of property	Address Line 1	Address Line 2	City/Town/Village	State	Pin Code	Consideration received or accorded	Value adopted or assessed or assessable			
17	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.No.	Description of depreciable block of tangible Assets	Rate of Depreciation (%)	Opening WDV Actual(A)	Purchase Value(1)	CENT VAT(2)	Change in Rate of Depreciation(3)	Salvage Value at end of year(4)	Total(1+2+3+4)	Deductions received or accorded(5)	Depreciation Allowable(10)	Written Down Value at the end of year(6)
1	Plant & Machinery @ 15%	40747	0	0	0	0	0	0	0	40747	44634
2	Furniture & Fittings @ 10%	36733	0	0	0	0	0	0	0	36733	33058

* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page

† Amounts admissible under sections.



S.No.	Section	Amount debited to Amounts receivable 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 govt. 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))								
S.No. Description		Amount								
20	b	Details of contributions received from employees for various funds as referred to in section 36(1)(iii)								
S.No.	Name of fund	Sum received from employees	Date of payment	The actual amount paid	The actual date of payment					
Nil										
21	a	Please furnish the details of amounts debited in the profit and loss account, being in the nature of capital, personal, investment expenditure etc.								
Capital expenditure		Amount in Rs.								
S.No.	Particulars	Amount in Rs.								
	Personal expenditure									
S.No.	Particulars	Amount in Rs.								
	Advertisement expenditure in any newspaper, brochure, tract, pamphlet or the like published by a political party									
S.No.	Particulars	Amount in Rs.								
	Expenditure incurred in clubs being entrance fees and subscriptions									
S.No.	Particulars	Amount in Rs.								
	Expenditure incurred in clubs being cost for club services and facilities used									
S.No.	Particulars	Amount in Rs.								
	Expenditure by way of penalty or fine for violation of any law for the time being in force									
S.No.	Particulars	Amount in Rs.								
1	Service Tax Penalty	40000								
2	Interest on Service Tax	20000								
3	MCA Penalty	1500								
Expenditure by way of any other penalty or fine not covered above										
S.No.	Particulars	Amount in Rs.								
1	Interest on Late Payment of TDS	1800								
Expenditure incurred for any purpose which is an offence or which is prohibited by law										
S.No.	Particulars	Amount in Rs.								
(c) Amounts made issuable under section 40(a):										
(i) Tax payment to non-resident referred to in sub-clause (i)										
(A) Details of payment on which tax is not deducted:										
S.No.	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
(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.No.	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) Tax payment referred to in sub-clause (ii)										
(A) Details of payment on which tax is not deducted:										
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payer, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted
(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.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payer, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted
(iii) Tax payment referred to in sub-clause (iii)										
(A) Details of payment on which levy is not deducted:										



S.No.	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 levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139									
S.No.	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
(i) Fringe benefit tax under sub-clause (i)									
(ii) Wealth tax under sub-clause (ii)									
(iii) Royalty, license fee, service fee etc. under sub-clause (iii)									
(iv) Salary payable outside India to a non-resident without TDS etc. under sub-clause (iv)									
S.No.	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode	Amount of levy declared
(v) Payment to PF/other fund etc. under sub-clause (v)									
(vi) Tax paid by employer for perquisites under sub-clause (vi)									
(c) Amounts debited to profit and loss account being: interest, salary, bonus, commission or remuneration (whichever is applicable) under section 40(b)/(d)(ii) and computation thereof.									
S.No.	Particulars	Section	Amount debited to P/L A/c	Amount Accessible	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:									
S.No.	Date of Payment	Nature of Payment	Amount in Rs.	Name of the payee	Particulars	Account Number of the payee, if available	Yes		
(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):									
S.No.	Date of Payment	Nature of Payment	Amount in Rs.	Name of the payee	Particulars	Account Number of the payee, if available	Yes		
(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.No.	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									
S.No.	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):									
S.No.	Name of Person	Related PAN of Related Person	Relation	Nature of Transaction	Amount	Total Made Amount			
1	Mahalaxmi Traders	AELPA6851P	Director's Concern	Material Purchases	1095000				
2	Sri Sri Bhatiji Traders	AELPH4401C	Director's Concern	Material Purchases	109210				
24 Amount deemed to be profits and gains under section 32A(1) or 32A(2) or 32A(3) or 32A(4) or 32A(5)									
S.No.	Section	Description	Amount						
Nil									
25 Any amount of profit chargeable to tax under section 41 and computation thereof									
S.No.	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), (b), (c), (d), (e), (f) or (g) of section 40B the liability for which was incurred 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) Paid during the previous year									



	or paid on hand								
	Nil								
A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92C, has been made during the previous year.								
A(a)	If yes, please furnish the following details:								
	S.No.	Under which clause of sub-section (1) of section 92C had primary adjustment been made	Whether the excess of money available with the assessee enterprise is being repatriated as per the provisions of sub-section (2) of section 92C.	If yes, whether the excess Rs. or imputed interest has been repatriated to India as per the provisions of sub-section (2) of section 92C.	If no, the amount of money so not repatriated within the prescribed time	Actual date of repatriation of money			
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest on or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B								
B(a)	If yes, please furnish the following details:								
	S.No.	Amount (in Rs.) of expenditure by way of interest on or of similar nature incurred	Earnings before interest, tax, of expenditure by depreciation and amortization or of similar nature as per during the (i) above which previous year (in Rs.) exceeds 10% of EBITDA as per (ii) above.	Amount (in Rs.) of expenditure by way of interest on or of similar nature as per during the (i) above which previous year (in Rs.) exceeds 10% 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 Rs.	Assessment Year	Amount Rs.	
	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 upto and abeyance till 1st March, 2021)								
C(a)	If yes, please furnish the following details:								
	S.No.	Nature of the impermissible avoidance arrangement			Amount (in Rs.) of loss incurred in the previous year arising, in aggregate, to all the parties to the arrangement				
	Nil								
D(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	Whether the loan or deposit was secured 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	If yes, the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account
	1	Gaurav Agrawal	Nagpur	AFVP401916	5302315	No	24745134	Yes	Electronic clearing system
	2	Nitraj Agrawal	Nagpur	AELPA6831P	1517858	No	23079373	Yes	Electronic clearing system
	3	Vishal Agrawal	Nagpur	AGCPA2035G	6841582	No	19205652	Yes	Electronic clearing system
	4	Kartik Balakrishnan	Nagpur	AIDPB4010C	1545622	No	21103227	Yes	Electronic



							clearing system	
5	Planet Polymers	Nagpur		210000	Yes	210000	Yes- Electronic clearing system	

31 (a) 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 accepted sum	Amount of specified sum	Whether the specified sum was accepted by cheque or bank draft or use of electronic clearing system or account payee bank draft	In case the specified sum was taken or accepted by cheque or bank draft, was it in the nature of electronic clearing system or account payee bank draft
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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) 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
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31 (bb) 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	Nature of transaction	Amount of Receipt	Date of receipt
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31 (cc) 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 Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Nature of transaction	Amount of Payment	Date of payment
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31 (cd) 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	Nature of transaction	Amount of Payment	Date of payment
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(Particulars at (b), (bb), (cc) and (cd) 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.F. 2065(E) dated 7th July, 2017)

31 (e) Particulars of each repayment of loan or deposit or any specified advances in an amount exceeding the limit specified in section 269I made 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 the repayment	Maximum amount outstanding in the account at any time	Whether the repayment was made by cheque or bank draft or use of electronic clearing system	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or bank draft
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			assessees of the payer	during the previous year	of electronic clearing system through a bank account	on account payee bank draft
1	Ganesh Agrawal	Nagpur	ATVPAD1 91G	56000 II	24745134	Yes- Electronic clearing system
2	Naveej Agrawal	Nagpur	AEUPA68 31P	79240	23079373	Yes- Electronic clearing system
3	Vishal Agrawal	Nagpur	ACCPA23 35G	25990 H9	19205652	Yes- Electronic clearing system
4	Kartik Balak Ashwan	Nagpur	ATOPB44 01C	21113 2	21193212	Yes- Electronic clearing system
5	Gaurav Agrawal HCF	Nagpur		12950	100000	Yes- Electronic clearing system
6	Anuradha Agrawal	Nagpur		51119 II	8851669	Yes- Electronic clearing system
7	Ravindra Properties Pvt Ltd	Nagpur		11850 900	12600040	Yes- Electronic clearing system
8	Planet Polymers	Nagpur		21000 II	210000	Yes- Electronic clearing system

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 payer	Address of the payer	Permanent Account Number (if available with the assessee of the payer)	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. 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 on account payee cheque or 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 repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not on account payee cheque or account payee bank draft during the previous year
Nil				



Note: If particulars A, B, C, D, E and F are not given in the case of a repayment of any loan or any deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act.

32. a	Details of brought forward loss or deduction or allowance, in the following manner, in extent available				
S.No.	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed (give reference to relevant order) Amount Order U.S. and as Date assessed	Remarks
32	18				

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 73	No
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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	No
	If yes, please furnish the details of speculation loss if any incurred during the previous year	

33	Section wise details of deductions, if any admitted under Chapter VIA or Chapter II (Section 80A, Section 80AAA)		No
S.No.	Section	Amount	
33			

34. a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-III. If yes please furnish	Yes
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S.No.	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt or 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 or permitted to be collected or deducted at specified rate out of (7)	Amount of tax deducted or collected or not reported to the credit of the Central Government out of (8) and (9)	Amount of tax deducted or collected or not reported to the credit of the Central Government out of (8) and (9)
1	NCPP033621	194C	Payments to contractors	2044900	2044900	2044900	29155	0	0	0
2	NCPP033620	194H	Commission on or brokerage	39000	39000	39000	1950	0	0	0
3	NCPP033620	194A	Interest other than interest on securities	49600	49600	49600	4960	0	0	0
4	NCPP033620	194J	Fees for professional or technical services	301330	301330	301330	30133	0	0	0
5	NCPP033624	194K	Rent	770000	770000	770000	77000	0	0	0

34. b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details	Yes
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S.No.	Tax deduction and collection Account Number (TAN)	Type of Form	Date of furnishing	Date of furnishing if furnished	Whether the statement of tax deducted or collected contains information about details of all details transactions transactions which are required to be reported or not reported	If not, please list of details transactions which are not reported
1	NCPP033620	26Q	31/07/2018	30/07/2018	Yes	



2	SGPP03362C	26Q	31/10/2018	31/10/2018	Yes
3	SGPP03362C	26Q	31/01/2019	05/02/2019	Yes
4	SGPP03362C	26Q	31/05/2019	30/05/2019	Yes

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

S.No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A) or 206C(7) payable	Amount paid out of column (2) along with date of payment	Dates of payment
1	SGPP03362C	303	303	31/10/2018
2	SGPP03362C	587	587	02/10/2018
3	SGPP03362C	1014	1014	05/02/2019

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

S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any
Nil							

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

35. ba. Raw materials:-

S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished product	*Percent of excess, if any	Shortage excess, if any
Nil										

35. bb. Finished products:-

S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any
Nil								

35. bc. By products:-

S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any
Nil								

36. If the case of a domestic company, details of tax on distributed profits under section 115-D in the following form:-

S.No.	(a) Total amount of distributed profits	(b) Amount of reduction referred to in section 115-D(i)	(c) Amount of reduction as referred to in section 115-D(i)(i)	(d) Total tax paid thereon	(e) Date of payment with interest	(f) Date of payment
Nil						

37. a. Whether the assessee has received any amount in the nature of dividend as referred to in sub-section (2) of section 2? No

37. b. If yes, please furnish the following details:-

S.No.	Amount received (in Rs.)	Date of receipt
Nil		

38. Whether any cost audit was carried out? No

39. 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. No

40. Whether any audit was conducted under the Central Excise Act, 1944? No

41. 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. No



35	Whether tax and fees concluded under section 72A of the Finance Act, 1994 in relation to valuation of taxable services may be reported/identified by the auditor				No		
If yes, give the details of any of disqualification or disagreement on any matter/goods or quantity as may be reported/identified by the auditor							
45	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year.						
No	Particulars	Previous Year	Preceding previous Year				
a	Total turnover of the assessee	46863880	79780109				
b	Gross profit as a % of turnover	0	46863880	0.00 %	79780109		
c	Net profit as a % of turnover	3449	46863880	0.01 %	79780109		
d	Stock-in-trade as a % of turnover	114911749	46863880	288.36 %	79780109		
e	Value of completed finished goods produced	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 along with details of relevant proceedings						
	S.No.	Financial year to which demand/refund relates to	Name of other Tax Law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
42	Agree	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?					No
43	Agree	If yes, please furnish the following details.					
	S.No.	From which date demand return Report may be filed/submit Name	Type of Demand return	Date/date for furnishing	Date of furnishing if furnished	Whether the Form first, please furnish contains information list of the details about all details transactions which transactions which are not reported required to be reported	
44	Agree	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 786					No
45	Agree	If yes, please furnish the following details.					
	S.No.	When a 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		
46	Agree	If not due, please enter expected date of furnishing the report					
47	Break up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 30. March 2021)						
	S.No.	Total annual expenditure in respect of entities registered under GST	Expenditure relating to goods supplied and other composition registered entities			Expenditure relating to entities not registered under GST	

Place: **SAGGIH**
Date: **04/09/2020**

Name: **Prajod Bahadur Soni**
Membership Number: **180863**
ERN (Firm Registration Number): **147401W**
Address: **Raghukul Apartment, Bhandara Road, Near Lakshmi Ghat, Qwera Colony, Lakshmi, SAGGIH, MAHARASHTRA, 430008.**



Form Filing Details	
Revision/Original	Original

Addition Details (From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Swaps Given	
Plant & Machinery @ 15%								
Total of Plant & Machinery @ 15%								0
Furniture & Fittings @ 10%								
Total of Furniture & Fittings @ 10%								0

Deduction Details (From Point No. 18)				
Description of Block of Assets	S.No.	Date of Sale etc.	Amount	
Plant & Machinery @ 15%				
Total of Plant & Machinery @ 15%				0
Furniture & Fittings @ 10%				
Total of Furniture & Fittings @ 10%				0

