

❖ AUDIT REPORT

FOR THE ACCOUNTING YEAR
2014- 2015

KHLESHKUMAR JAGANI

PAN: ADDPP9880D



AUDITORS :-

MANSI P. KOTCHA
CHARTERED ACCOUNTANTS

"SHIV DASHI" APT,
JALAM - 7,
UNO ROAD,
RAIKOT 360007.



MAHESH KOTHEGIA
CHARTERED ACCOUNTANT
C. PAN, 303

E MAIL: GANASHKOTEGIA@GMAIL.COM

Form No 112
Dec 2015

And report under section 66B of the Income Tax Act, 1961, in the case of a person referred to in clause (b) of subrule (2) of rule 65.

1. I have examined the address sheet as an affidavit and the Profit and Loss account for the period beginning from 01/04/2014 to ending on 31/03/2015, prepared hereunder of **MEPS-CLASH CAD/CAD/GRAPHIC PATH, 8, JAWAHAR TRADERS, BOOTHATHA CENTRE, PHULCHHINE PRESS CHOWK, DEL. RAJOURI, GUJARAT 360003** PAN: **AAJH9448N**.
2. I certify that the address sheet and the Profit and Loss account are in agreement with the books of account maintained at the head office at **8, JAWAHAR TRADERS, BOOTHATHA CENTRE, PHULCHHINE PRESS CHOWK, DEL. RAJOURI, GUJARAT 360003** and its branches.
3. (a) I report the following, observed during my audit for the period under consideration, if any:
 - (i) I have noted that Expenses without bills and internal vouchers supported by its proper vouchers cannot be taken into account.
 - (ii) Entries of Stocks, Debtors/Creditors, and Unrecorded Income/Expenses are subject to confirmation (Refer the notes on Accounts).
- (b) Subject to above:
 - (i) True statement of the Income Tax computation works for the last of my assessment and I have been necessary for the purpose of the audit.
 - (ii) Entry of Profit and Loss books is accurate and has been kept by the head of the said business and the accountants do not appear from my examination of the books.
 - (iii) The entries are in the last of my examination and according to the explanation given to me, the said accounts must not show cheating if any law is made and followed.
 - (iv) The rules of the Income Tax Act, 1961, and the orders of the commission of 30th March 2015 and
 - (v) In the case of the Profit and Loss account of the Profit of the business for the year ended on last year.
4. The accuracy of the Income Tax computation works under the Income Tax Act, 1961, is hereby certified.
5. I hereby certify and on the basis of my information and according to the best of my knowledge, the particulars given in the Profit and Loss account are true and correct, in accordance with the provisions of the Income Tax Act, 1961.

Dr. Mahesh Kothegia,
Chartered Accountant



(Signature)
Dr. Mahesh Kothegia
Chartered Accountant
100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000

Dr. Mahesh Kothegia
Chartered Accountant

Dr. Mahesh Kothegia
Chartered Accountant

Statement of particulars required to be furnished under Section 442E of the Income-tax Act, 1963

1	Name of the respondent	HELESHKUMAR SHAMCHANDRAN PATEL
2	Address	SHIKHAR, HADAPS, JETWADIA CENTRE, P-10, CHAND MILLS CHOWK, NR. RAJKOT, GUJARAT-360001
3	Particulars of complaint	REGISTRATION
4	Whether the respondent liable to pay interest on the order and, if so, what the order is, what the order is, if yes, please furnish the regulation or order or any other document made referred to the order	No
5	State	Gujarat
6	Relevant provision	01/04/2014 to 31/03/2015
7	Amount Rs. / year	2019-20
8	Indicate the relevant date of receipt of the order and the date of the order	

[illegible][illegible]

Factor	Sum of squares	Df
Total	24.00	60

[illegible]

1. The difference of surface enthalpies and the variation of free free energy of melting are related with the change of the surface free energy. The change of surface free energy can be calculated by the surface enthalpy of a polymer material. It can be calculated by the relationship between the surface free energy and the surface enthalpy of a polymer material.

[illegible]

- c. List on back of this page the nature of relevant documents submitted. Date: 25/11/21

12. What is the profit and loss account included any profits and gains attributable on the company basis. I see indicate the amount and the relevant section 1440, 1442, 1447, 149, 1493, 1493A, 1493B, 1493C, 1493D, 1493E, 1493F, 1493G, 1493H, 1493I, 1493J, 1493K, 1493L, 1493M, 1493N, 1493O, 1493P, 1493Q, 1493R, 1493S, 1493T, 1493U, 1493V, 1493W, 1493X, 1493Y, 1493Z, 1493AA, 1493AB, 1493AC, 1493AD, 1493AE, 1493AF, 1493AG, 1493AH, 1493AI, 1493AJ, 1493AK, 1493AL, 1493AM, 1493AN, 1493AO, 1493AP, 1493AQ, 1493AR, 1493AS, 1493AT, 1493AU, 1493AV, 1493AW, 1493AX, 1493AY, 1493AZ, 1493BA, 1493BB, 1493BC, 1493BD, 1493BE, 1493BF, 1493BG, 1493BH, 1493BI, 1493BJ, 1493BK, 1493BL, 1493BM, 1493BN, 1493BO, 1493BP, 1493BQ, 1493BR, 1493BS, 1493BT, 1493BU, 1493BV, 1493BW, 1493BX, 1493BY, 1493BZ, 1493CA, 1493CB, 1493CC, 1493CD, 1493CE, 1493CF, 1493CG, 1493CH, 1493CI, 1493CJ, 1493CK, 1493CL, 1493CM, 1493CN, 1493CO, 1493CP, 1493CQ, 1493CR, 1493CS, 1493CT, 1493CU, 1493CV, 1493CW, 1493CX, 1493CY, 1493CZ, 1493DA, 1493DB, 1493DC, 1493DD, 1493DE, 1493DF, 1493DG, 1493DH, 1493DI, 1493DJ, 1493DK, 1493DL, 1493DM, 1493DN, 1493DO, 1493DP, 1493DQ, 1493DR, 1493DS, 1493DT, 1493DU, 1493DV, 1493DW, 1493DX, 1493DY, 1493DZ, 1493EA, 1493EB, 1493EC, 1493ED, 1493EE, 1493EF, 1493EG, 1493EH, 1493EI, 1493EJ, 1493EK, 1493EL, 1493EM, 1493EN, 1493EO, 1493EP, 1493EQ, 1493ER, 1493ES, 1493ET, 1493EU, 1493EV, 1493EW, 1493EX, 1493EY, 1493EZ, 1493FA, 1493FB, 1493FC, 1493FD, 1493FE, 1493FF, 1493FG, 1493FH, 1493FI, 1493FJ, 1493FK, 1493FL, 1493FM, 1493FN, 1493FO, 1493FP, 1493FQ, 1493FR, 1493FS, 1493FT, 1493FU, 1493FV, 1493FW, 1493FX, 1493FY, 1493FZ, 1493GA, 1493GB, 1493GC, 1493GD, 1493GE, 1493GF, 1493GG, 1493GH, 1493GI, 1493GJ, 1493GK, 1493GL, 1493GM, 1493GN, 1493GO, 1493GP, 1493GQ, 1493GR, 1493GS, 1493GT, 1493GU, 1493GV, 1493GW, 1493GX, 1493GY, 1493GZ, 1493HA, 1493HB, 1493HC, 1493HD, 1493HE, 1493HF, 1493HG, 1493HH, 1493HI, 1493HJ, 1493HK, 1493HL, 1493HM, 1493HN, 1493HO, 1493HP, 1493HQ, 1493HR, 1493HS, 1493HT, 1493HU, 1493HV, 1493HW, 1493HX, 1493HY, 1493HZ, 1493IA, 1493IB, 1493IC, 1493ID, 1493IE, 1493IF, 1493IG, 1493IH, 1493II, 1493IJ, 1493IK, 1493IL, 1493IM, 1493IN, 1493IO, 1493IP, 1493IQ, 1493IR, 1493IS, 1493IT, 1493IU, 1493IV, 1493IW, 1493IX, 1493IY, 1493IZ, 1493JA, 1493JB, 1493JC, 1493JD, 1493JE, 1493JF, 1493JG, 1493JH, 1493JI, 1493JJ, 1493JK, 1493JL, 1493JM, 1493JN, 1493JO, 1493JP, 1493JQ, 1493JR, 1493JS, 1493JT, 1493JU, 1493JV, 1493JW, 1493JX, 1493JY, 1493JZ, 1493KA, 1493KB, 1493KC, 1493KD, 1493KE, 1493KF, 1493KG, 1493KH, 1493KI, 1493KJ, 1493KK, 1493KL, 1493KM, 1493KN, 1493KO, 1493KP, 1493KQ, 1493KR, 1493KS, 1493KT, 1493KU, 1493KV, 1493KW, 1493KX, 1493KY, 1493KZ, 1493LA, 1493LB, 1493LC, 1493LD, 1493LE, 1493LF, 1493LG, 1493LH, 1493LI, 1493LJ, 1493LK, 1493LL, 1493LM, 1493LN, 1493LO, 1493LP, 1493LQ, 1493LR, 1493LS, 1493LT, 1493LU, 1493LV, 1493LW, 1493LX, 1493LY, 1493LZ, 1493MA, 1493MB, 1493MC, 1493MD, 1493ME, 1493MF, 1493MG, 1493MH, 1493MI, 1493MJ, 1493MK, 1493ML, 1493MM, 1493MN, 1493MO, 1493MP, 1493MQ, 1493MR, 1493MS, 1493MT, 1493MU, 1493MV, 1493MW, 1493MX, 1493MY, 1493MZ, 1493NA, 1493NB, 1493NC, 1493ND, 1493NE, 1493NF, 1493NG, 1493NH, 1493NI, 1493NJ, 1493NK, 1493NL, 1493NM, 1493NN, 1493NO, 1493NP, 1493NQ, 1493NR, 1493NS, 1493NT, 1493NU, 1493NV, 1493NW, 1493NX, 1493NY, 1493NZ, 1493OA, 1493OB, 1493OC, 1493OD, 1493OE, 1493OF, 1493OG, 1493OH, 1493OI, 1493OJ, 1493OK, 1493OL, 1493OM, 1493ON, 1493OO, 1493OP, 1493OQ, 1493OR, 1493OS, 1493OT, 1493OU, 1493OV, 1493OW, 1493OX, 1493OY, 1493OZ, 1493PA, 1493PB, 1493PC, 1493PD, 1493PE, 1493PF, 1493PG, 1493PH, 1493PI, 1493PJ, 1493PK, 1493PL, 1493PM, 1493PN, 1493PO, 1493PP, 1493PQ, 1493PR, 1493PS, 1493PT, 1493PU, 1493PV, 1493PW, 1493PX, 1493PY, 1493PZ, 1493QA, 1493QB, 1493QC, 1493QD, 1493QE, 1493QF, 1493QG, 1493QH, 1493QI, 1493QJ, 1493QK, 1493QL, 1493QM, 1493QN, 1493QO, 1493QP, 1493QQ, 1493QR, 1493QS, 1493QT, 1493QU, 1493QV, 1493QW, 1493QX, 1493QY, 1493QZ, 1493RA, 1493RB, 1493RC, 1493RD, 1493RE, 1493RF, 1493RG, 1493RH, 1493RI, 1493RJ, 1493RK, 1493RL, 1493RM, 1493RN, 1493RO, 1493RP, 1493RQ, 1493RR, 1493RS, 1493RT, 1493RU, 1493RV, 1493RW, 1493RX, 1493RY, 1493RZ, 1493SA, 1493SB, 1493SC, 1493SD, 1493SE, 1493SF, 1493SG, 1493SH, 1493SI, 1493SJ, 1493SK, 1493SL, 1493SM, 1493SN, 1493SO, 1493SP, 1493SQ, 1493SR, 1493SS, 1493ST, 1493SU, 1493SV, 1493SW, 1493SX, 1493SY, 1493SZ, 1493TA, 1493TB, 1493TC, 1493TD, 1493TE, 1493TF, 1493TG, 1493TH, 1493TI, 1493TJ, 1493TK, 1493TL, 1493TM, 1493TN, 1493TO, 1493TP, 1493TQ, 1493TR, 1493TS, 1493TT, 1493TU, 1493TV, 1493TW, 1493TX, 1493TY, 1493TZ, 1493UA, 1493UB, 1493UC, 1493UD, 1493UE, 1493UF, 1493UG, 1493UH, 1493UI, 1493UJ, 1493UK, 1493UL, 1493UM, 1493UN, 1493UO, 1493UP, 1493UQ, 1493UR, 1493US, 1493UT, 1493UU, 1493UV, 1493UW, 1493UX, 1493UY, 1493UZ, 1493VA, 1493VB, 1493VC, 1493VD, 1493VE, 1493VF, 1493VG, 1493VH, 1493VI, 1493VJ, 1493VK, 1493VL, 1493VM, 1493VN, 1493VO, 1493VP, 1493VQ, 1493VR, 1493VS, 1493VT, 1493VU, 1493VV, 1493VW, 1493VX, 1493VY, 1493VZ, 1493WA, 1493WB, 1493WC, 1493WD, 1493WE, 1493WF, 1493WG, 1493WH, 1493WI, 1493WJ, 1493WK, 1493WL, 1493WM, 1493WN, 1493WO, 1493WP, 1493WQ, 1493WR, 1493WS, 1493WT, 1493WU, 1493WV, 1493WW, 1493WX, 1493WY, 1493WZ, 1493XA, 1493XB, 1493XC, 1493XD, 1493XE, 1493XF, 1493XG, 1493XH, 1493XI, 1493XJ, 1493XK, 1493XL, 1493XM, 1493XN, 1493XO, 1493XP, 1493XQ, 1493XR, 1493XS, 1493XT, 1493XU, 1493XV, 1493XW, 1493XX, 1493XY, 1493XZ, 1493YA, 1493YB, 1493YC, 1493YD, 1493YE, 1493YF, 1493YG, 1493YH, 1493YI, 1493YJ, 1493YK, 1493YL, 1493YM, 1493YN, 1493YO, 1493YP, 1493YQ, 1493YR, 1493YS, 1493YT, 1493YU, 1493YV, 1493YW, 1493YX, 1493YY, 1493YZ, 1493ZA, 1493ZB, 1493ZC, 1493ZD, 1493ZE, 1493ZF, 1493ZG, 1493ZH, 1493ZI, 1493ZJ, 1493ZK, 1493ZL, 1493ZM, 1493ZN, 1493ZO, 1493ZP, 1493ZQ, 1493ZR, 1493ZS, 1493ZT, 1493ZU, 1493ZV, 1493ZW, 1493ZX, 1493ZY, 1493ZZ.

Section	Amount
1493	1493

13. a. Method of accounting employed in the previous year. Merchandise system

- b. Whether the number are changed in the nature of accounting employed in the previous year. No

- c. If answer (b) above is in the affirmative, give details of such changes and the effect thereof on the profit or loss.

Particulars	Increase in profit	Decrease in profit
Rs.	Rs.	Rs.

- d. State a declaration, if any, as to the method of accounting employed in the previous year from the accounting standards prescribed under section 149 and the effect thereof on the profit or loss. Nil

14. a. Method of valuation of closing stock employed in the previous year. At Cost

- b. If answer (a) above is in the affirmative, give details of such changes and the effect thereof on the profit or loss. Nil

15. Give the following particulars of the assets owned by the assessee:-

Description of assets	Date of acquisition	Cost of acquisition	Amount of depreciation claimed in the previous year
Rs.	Rs.	Rs.	Rs.

16. Assets not owned by the assessee but used by him:-

- a. The assets being used by the assessee:-

Description	Amount
Rs.	Rs.

- b. The assets being used by the assessee, which are not owned by him, but are used by him, and the effect thereof on the profit or loss.

Description	Amount
Rs.	Rs.

- c. The assets being used by the assessee, which are not owned by him, but are used by him, and the effect thereof on the profit or loss.

Description	Amount
Rs.	Rs.

+ Are other items of interest

Descriptions	Amount
100	100

Order receipt: 11/1/04

Description	Amount
10	10

12. What is any kind of holding or bet is transferred during the previous year to a corporation and then when subject or exercised or exercisable by one party to it a State Government referred to in section 400A or 401, please furnish:

Details of property	Address Line 1	Address Line 2	City/Town/Village	State	Pincode	Communication received or shared	Value assigned or assessed or maximum
H	NA	NA	NA	NA	NA		

2. Portability of depreciation is denied as per the provision Art. 36(1) in respect of each asset or block of assets as the case may be, in the following cases:

Description of the Block of Assets	Rate of depreciation (%)	Opening WGA	Additions					Closing WGA	Carried forward through to	Written down value at the end of the year
			Purchase value	Equivalent to an amount of			Total value of purchases			
				INR/WG	Change in rate of exchange	Budget/ Grant				
H _i	R _i	N _i	A _i	M _i	E _i	G _i	P _i	C _i	F _i	S _i
Total		T	A	M	E	G	P	C	F	S

DOI: 10.1002/anie.201500016

Section	Answers should be underlined (underline)	Answers should be on the product, at the bottom of the page on Apr. 1980 and also 1978 for handling, 1978 Special Code. In regard to answers of answers Jan. 80 in Income Tax 1980 or any other guidelines about this, would be in book.
F.		

1. The model is an empirical model of investment in health care that will be used to estimate the effect of the health care system on the health of the population (Table 1).

Information	Access

7. *Agave parviflorus* (small) for use as an ornamental plant in a garden.

Figure 10.4.10	For (input) Box 1 (output)	For (input) Box 2 (output)	For (input) Box 3 (output)	For (input) Box 4 (output)
				

21. Please furnish the details of monies received by the party, and how, during the nature of capital account, educational expenditure etc.

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Particulars	Amount
Rs.	Rs.

Abstract

Particulars	Amount
100	100

Advertisement expenditure in 1997, 2000, 2003, brochures, mail, pamphlets, etc. has published by the U.S. EPA.

Topic	Answer
1.	2.

expansion required by the company and the loss and subsequent sale.

Particulars	Amount
By Balance b/d	Rs. 100
To Balance b/d	Rs. 100

Expenditure incurred at study (1 year) for this system, 101,140,000

Particulars	Amount
100	100

Agenda by way of priority to first
 meeting of day. Use for the first thing done.

Particulars	Amount
100	50

Experiments by van der Stoep and van der Stoep (1990) showed that the following conditions are necessary for the development of a positive attitude towards mathematics:

Particulars	Amount
100	100

Expenditure incurred for any purpose which is an
offer or reward is prohibited by law.

Ref. color	Amount
50	

15. $\lim_{x \rightarrow 0} \frac{\cos x - 1}{x^2} = -\frac{1}{2}$

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[illegible]

DATE OF ISSUANCE	NAME OF ISSUER	NAME OF ISSUE	DATE OF ISSUE	DATE OF ISSUE	ISSUE NO.	ADDRESS NO.	ISSUE NO.	ISSUE NO.
10			10		10	10	10	10

10. Statistik ist ein Zweig der Mathematik, der sich mit der Sammlung, Analyse und Interpretation von Daten beschäftigt. (10 Punkte)

[illegible]

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2007年10月10日 星期四

Item Number	Name of Party	Amount Paid	Name of the Party	Date of the Check	Amount Paid	Name of Party	Date of the Check	Amount Paid
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
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63								
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66								
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72								
73								



35 Details of payments on which tax has been deducted but has not been paid in or before the due date specified in sub-section (1) of section 139:

Date of payment	Amount of payment	Name of payee	Name of the agent	PAN of the payee	Address line 1	Address line 2	City/Town/Village etc.	Pincode	Amount of tax deducted	Amount out of TDS deducted, if any
DD		HN	HN	H..	HA	HA	HE	HE	H	HA

36 Fringe benefit tax under sub-section 125: ☐ Nil

37 Wealth tax under sub-section 56: ☐ Nil

38 Postpaid Income Tax under sub-section 56: ☐ Nil

39 Salary advance credited in a/c of non resident without TDS etc. Under sub-section 31:

Date of payment	Amount of advance	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/Village etc.	Pincode
DD		HA	H..	HA	HA	HE	HE

40 Payment to PF/other fund etc. under sub-section 64: ☐ Nil

41 Tax paid by employer for employees under sub-section 65: ☐ Nil

42 Amount due on account and also account being interest, salary, bonus, commission or remuneration payable for under section 44AB(1)(a) and paragraph 10 of Part II:

Particulars	Section	Amount payable to P/L A/C	Period attributable	Amount accumulated	Remarks
HA	HA	H	HA	HA	HA/HA

43 Disallowance/Exemption under section 91(1):

44 On the basis of the certificate of domicile: ☐ Yes
 amount of disallowance/allowance under the provisions covered under section 91(1)(a) and also rule 91B: Nil
 45 On the basis of the certificate of domicile: ☐ No
 amount of disallowance/allowance under the provisions covered under section 91(1)(a) and also rule 91B: Nil

Date of payment	Name of payee	Amount	Name of the agent	PAN of the payee
DD	HA	H	HA	H..

46 On the basis of the certificate of domicile: ☐ Yes
 amount of disallowance/allowance under the provisions covered under section 91(1)(a) and also rule 91B: Nil
 47 On the basis of the certificate of domicile: ☐ No
 amount of disallowance/allowance under the provisions covered under section 91(1)(a) and also rule 91B: Nil

Date of payment	Name of payee	Section	Name of the agent	PAN of the payee
HA	HA	HA	HA	H..

48 Total of TDS payments under section 139: ☐ Nil



f. any sum paid by the borrower as an advance under 22A(2)(b) under section 22A(2) R.I

g. Particulars of any liability of a contingent nature

Nature of liability	Amount
R.I.	R.I.

h. Amount of debenture liability table in terms of section 144, in respect of the amount incurred in relation to income which does not form part of the total income

Particulars	Amount
R.I.	R.I.

i. amount of debenture under the period to section 201(2) R.I

22. Amount of interest under section 22 of the State, Small and Medium Enterprises Development Act 2002 R.I

23. Particulars of any payment made to persons approved under section 22A(2)(b)

Name of related party	Part	Category	Nature of Transaction	Particulars/Amount
R.I.	R.I.	R.I.	R.I.	R.I.

24. Amount received to be paid a R.I. per, under section 22(1) or 22(2) or 22(3A) or 22(4)

Section	Description	Amount
R.I.	R.I.	R.I.

25. Any amounts of assets comparable to the assets section 24 and computation thereof

Name of party	Amount of assets	Section	Description of transaction	Computation
R.I.	R.I.	R.I.	R.I.	R.I.

26. If in respect of any sum referred to in clause 22(1)(2)(3) or 22(4) of section 22B that sum is not

A. The interest on the first 10% of the proceeds paid to the lender is not included in the computation of R.I. provided by section 22B and 22C

B. Paid during the previous year

Section	Nature of liability	Amount
R.I.	R.I.	R.I.

C. Paid under the previous year

Section	Nature of liability	Amount
R.I.	R.I.	R.I.

D. Paid under the previous year

E. Paid under the previous year

Section	Nature of liability	Amount
R.I.	R.I.	R.I.

F. Paid under the previous year

Section	Nature of liability	Amount
R.I.	R.I.	R.I.

G. Paid under the previous year



29. A. Amount of Net Realizable Value Added Tax credits received or an refund during the tax assessment year and its treatment in the results and tax account and treatment of outstanding Credit Value Added Tax credit in the accounts. 100

Particulars of Income & expenditure of past period credited or debited to the Profit and Loss account	Amount	Past period
---	--------	-------------

Particulars of Income in respect of all prior period credited or added to the Profit and Loss Statement			
Type	Particulars	Amount	Prior period
Rs.	Rs.		Rs.

28. Whether during the previous year the taxpayer has acquired any property being above of a company not being a company in which the public are substantially interested, subject examination or not, and if so, consideration is referred to in section 262A(4) of the Act, please furnish the details of the same.

12. Whether during the previous year the addressee received any consideration for sale of shares which exceeds the fair market value of the shares as referred to in section 56(2)(a)(i). If yes, please furnish the details of the same.

82) Details of the amount borrowed on bond or any amount due therein (including interest due amount borrowed) from the Government, through or through an account opened with and held by SEI.

20. *Continuation of each hour or day, in an amount exceeding the amount specified in section 3092, based on amount during the preceding year.*

Accepted for publication 10 November 2009

3. Knowledge of each member of the team is required. A minimum of 20% of the total is needed in order to be able to discuss the previous week's.

10	1.4	3	4	11	1.2
----	-----	---	---	----	-----

And, in taking a teaching line to account, it has to recognize that the act of a man to avoid physical contact with a woman would mean that he has lost out on the opportunity to make a woman his own.

14. *Table 1* *Descriptive Statistics of the 2000-2001 Survey of Adult Attitudes*

Task No.	Signature	Date of the signature signature	Amount of signature	Amount of signature	Date of the signature	Signature
			1000	1000		

10. Write a program to calculate the sum of the first 10 natural numbers.



c. Whether the expenses for incurred are
 application has referred to in section 73 (1) (2)
 the previous year. If yes, please furnish the
 details of the same. : No

d. Whether the expenses has incurred are
 referred to in section 73A in respect of any
 specified business during the previous year. : No

e. In case of a company, please state whether
 the company is deemed to be carrying on a
 speculative business as referred in section 43C
 section 73. : No

22. Section 80C details of deductions, if any, as available
 under Chapter 6A or Chapter II Section 10A, Section
 10AA, : Yes

Section under which deduction is claimed	Amount deductible as per the provisions of the Income-tax Act, 1961 and to the conditions, if unspecified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circulars, etc. issued in this behalf.
80C	80C

23. Whether the assessee is required to deduct or
 credit tax as per the provisions of Chapter 23A
 or Chapter 23B. If yes, please state the : No

b. Whether the assessee has claimed the
 amount of tax deducted or tax collected within
 the prescribed time limit. If yes, please furnish the
 details. : No

c. Whether the assessee is entitled to get interest
 under section 201(4) or section 200(3) if any,
 please state. : No

24. In the case of a taxpayer carrying on a business, details of purchase/sale of goods, stock, trade : No

Part Name	Date	Opening stock	Purchase during the previous year	Sale during the previous year	Closing Stock	Storage cost inc. TDS
100000	15/01/2008		27500	00	35000	

25. If the assessee is manufacturing goods or performing services, details of the finished goods, services : No

26. For the month

Part Name	Date	Opening stock	Purchase during the previous year	Closing stock during the previous year	Sale during the previous year	Cost of the goods sold	% of cost	Storage cost inc.
100	10							



Q1. Related products

Q1	Q2						
----	----	--	--	--	--	--	--

Q2. By products

Q1	Q2						
----	----	--	--	--	--	--	--

36. In the case of Domestic Company, date of the on : **NA**
 Related party under section 135(2) is the following : **NA**

37. Whether any cost audit was carried out? **NA**

38. Whether any audit was conducted under section 135(2) **NA**
 under Act, 1985?

39. Whether any audit was conducted under section 135(2) **NA**
 of the Income Tax Act in relation to turnover of
 taxable services, income and 135(2) in relation to
 valuation of taxable services or may be
 reported/identified by the auditor? **NA**

40. Under opening turnover, gross profit etc., for the previous year and preceding previous year

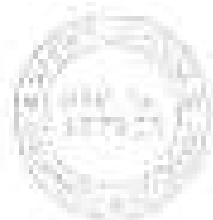
Particulars	Previous year			Preceding previous year		
Total turnover of the enterprise	1164351			0		
Gross profit/turnover	11441	1000000	320			NA
Net profit/turnover	0	1000000	500			NA
Stock in trade/turnover	880035	1,18061	7913			NA
Related turnover/Finished goods produced			NA			NA

41. Please furnish the details of demand raised or refund issued during the previous year or last year for any tax dues other than Income tax Act, 1961 and Wealth tax Act, 1957 (except interest on refund) as follows:

Particulars for the year	Name of other party	Type of demand raised/Refund received	Amount of demand raised/Refund received	Amount	Remarks
NA	NA	NA	NA	NA	NA

For Board of Directors
 Chartered Accountants

[Signature]
 For Board of Directors, Ratnastha



For Board

14.02.2015
 781

Date: 14/02/2015
 Page: 1/1

For Board of Directors, Ratnastha
 Chartered Accountants

Mandana Consolidated Report
Balance Sheet As of 31st March, 2022

Particulars	Particulars	Amount
	(Rs.)	(Rs.)
Statement of Assets		
<u>Proprietor's Equity</u>		
Capital	2	15,54,000
Reserves and Surplus		21,50,000
<u>Liabilities</u>		
Current Liabilities		
Current Assets		
Total Assets		28,54,000
Application of Funds		
Fixed Assets		
Current Assets		
Less: Depreciation		
Net Asset		
Capital Work-in-Progress		
Investments	2	21,50,000
<u>Current Liabilities & Provisions</u>		
Accounts Payable	1	1,10,000
Accounts Receivable	2	1,10,000
Trade Payables	3	1,10,000
Trade Receivables		
Other Liabilities		
Total Liabilities		28,54,000
<u>Long Term Liabilities & Provisions</u>		
Long Term Liabilities		
Provisions		
Total Liabilities		28,54,000
Total Assets		28,54,000

Page No. 1 of 1

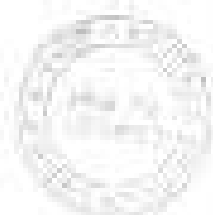
Signature of Proprietor

Signature of Proprietor

Signature

Signature of Proprietor

Page No. 1 of 1
 Date: 31/03/2022



General Journal
Profit and Loss Account for the Year Ending the 31st March, 2005

Particulars	Side	No.	Amount
Balance	Dr		12,00,000
Opening Stock	Cr		12,45,000
Purchases	Dr		2,25,000
Wages	Dr		20,00,000
			<u>2,45,000</u>
Less: Closing Stock			<u>12,45,000</u>
Cost of Goods Sold			20,00,000
Gross Profit			<u>20,00,000</u>
Add: Interest Income			<u>10,00,000</u>
			<u>30,00,000</u>
Less: Interest Expense			<u>10,00,000</u>
Net Profit (Loss) Before Depreciation and Tax			<u>20,00,000</u>
Less: Profit/Loss Carried To Balance Sheet			<u>20,00,000</u>

In Terms Of Our A/c Head Sheet of Cash Paid

For Balance A/c Head
 Cash Paid Amounting to

Rs. 20,00,000/-

By Cash A/c Head
 Rs. 20,00,000/-



For Managerial Account

Proprietor

Place: Delhi
 Date: 15/03/05

STATE OF NEW YORK

OFFICE OF THE COMPTROLLER OF THE TREASURY

Schedule 1

Capital Account

Particulars	Amount	Particulars	Amount
To Balance	1,21,525	Particulars transferred from previous	24,76,000
To Opening Balance	15,84,000	Particulars	
Total	17,05,525	Total	25,97,525

Schedule 2

Investments

Particulars	Amount
Investment in Government Securities	18,00,000
Total	18,00,000

Schedule 3

Reserves

Particulars	Amount
Reserve for Contingencies	1,00,000
Total	1,00,000

Schedule 4

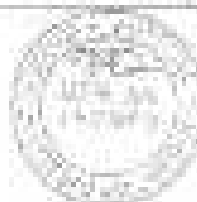
Assets

Particulars	Amount
Assets under construction	10,00,000
Total	10,00,000

Schedule 5

Liabilities

Particulars	Amount
Liabilities under construction	10,00,000
Total	10,00,000



**SCHEDULE FORMING PART OF PROFIT & LOSS ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2015**

Schedule 1

Sales A/c

Particulars	Amount
Sales A/c	
Sales of Goods	15,36,000
Total	15,36,000

Schedule 2

Indirect Expenses

Particulars	Amount
Indirect Expenses	
Bank Charges	7,100
Insurance Premium	11,36,000
Total	11,43,100

Schedule 3

Purchases A/c

Particulars	Amount
Purchases A/c	
Purchase of Goods	25,25,100
Total	25,25,100

Schedule 4

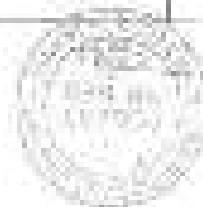
Direct Expenses

Particulars	Amount
Direct Expenses	
Direct Labour	3,000
Total	3,000

Schedule 5

Indirect Expenses

Particulars	Amount
Indirect Expenses	
Bank Charges	00
Insurance Premium	10,36,000
Transportation Charges	2,40,000
Total	12,76,000



Disclosure Of Accounting Policies & Notes To The Accounts

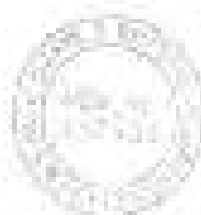
ACCOUNTING YEAR:- 2014-15

- (1) REVENUE ACCOUNTING:-
The Proprietor has provided the following information on an annual basis. The books are maintained on Mercantile basis.
- (2) INVESTMENTS:-
Investments are stated at cost of acquisition and are increased/decreased in the value of investment, if any, is accounted for a realization of the investment.
- (3) DEPRECIATION:-
Depreciation is provided with effect of adjusting the estimated useful life of the asset.
- (4) INVENTORIES:-
The inventory of goods is ascertained and certified by a chartered accountant.
- (5) Salaries and wages:-
Salaries and wages are paid to employees in accordance with the rates and terms of payment as decided by the Board of Directors. However, appropriate provision is made for salaries and wages payable to employees.
- (6) Interest on loans and advances:-
Interest on loans and advances is provided on the basis of the rates of interest payable on the loans and advances. Interest on loans and advances is provided on the basis of the rates of interest payable on the loans and advances.
- (7) Interest on deposits:-
Interest on deposits is provided on the basis of the rates of interest payable on the deposits.
- (8) Interest on government securities:-
Interest on government securities is provided on the basis of the rates of interest payable on the government securities.
- (9) Interest on bonds and debentures:-
Interest on bonds and debentures is provided on the basis of the rates of interest payable on the bonds and debentures.
- (10) Interest on loans and advances from banks and financial institutions:-
Interest on loans and advances from banks and financial institutions is provided on the basis of the rates of interest payable on the loans and advances.
- (11) Interest on deposits with banks and financial institutions:-
Interest on deposits with banks and financial institutions is provided on the basis of the rates of interest payable on the deposits.
- (12) Interest on government securities:-
Interest on government securities is provided on the basis of the rates of interest payable on the government securities.
- (13) Interest on bonds and debentures:-
Interest on bonds and debentures is provided on the basis of the rates of interest payable on the bonds and debentures.
- (14) Interest on loans and advances from banks and financial institutions:-
Interest on loans and advances from banks and financial institutions is provided on the basis of the rates of interest payable on the loans and advances.
- (15) Interest on deposits with banks and financial institutions:-
Interest on deposits with banks and financial institutions is provided on the basis of the rates of interest payable on the deposits.
- (16) Interest on government securities:-
Interest on government securities is provided on the basis of the rates of interest payable on the government securities.
- (17) Interest on bonds and debentures:-
Interest on bonds and debentures is provided on the basis of the rates of interest payable on the bonds and debentures.
- (18) Interest on loans and advances from banks and financial institutions:-
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Interest on deposits with banks and financial institutions is provided on the basis of the rates of interest payable on the deposits.
- (20) Interest on government securities:-
Interest on government securities is provided on the basis of the rates of interest payable on the government securities.

For the Proprietor

Signature

For the Proprietor
(Date: 20/04/2015)



For the Proprietor (Date: 20/04/2015)

Signature of the Proprietor

For the Proprietor
(Date: 20/04/2015)