D K N & ASSOCIATES
Chartered Accountants
8, 2nd Floor, Shree Rang Palace,, Zadeshwar Road, Inox Multiplex, Bharuch-392001 Gujarat
Phone : 9824112375, 02642-245409, E-Mail :

Form No 3CB
[See rule 6G(1)(b)]
Audit report under section 44AB of the Income-Tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. We have examined the balance sheet as on 31/03/2022, and the Profit and loss account for the period beginning from 01/04/2021 to ending on 31/03/2022, attached herewith of MANOJKUMAR PANNALAL SHAH (PROP. of : MANOJKUMAR PANNALAL SHAH), A-1, SHREE NIKETAN SOCIETY-2, ZADESHWAR ROAD, BHARUCH, NEAR RAM VATIKA APARTMENT, GUJARAT-392011. PAN - AODPS4837E.

2. We certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at A-1, SHREE NIKETAN SOCIETY-2, ZADESHWAR ROAD, NEAR RAM VATIKA APARTMENT, BHARUCH, GUJARAT-392011 and 0 branches.

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

   (b) Subject to above -

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

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

   (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any give a true and fair view : -

   (i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2022 and

   (ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.

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

5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any

SN	Qualification Type	Observation/Qualification
1	Others	Subject to Notes on Accounts attached herewith

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2	Others	Reporting under clause 44 is being Statical in nature and the assessee is also not maintaining any register or record for Analysis of Purchase and Expenses from Register and Unregistered dealers since the same is not mandatorily required under Income-tax Act or under any other statutes. Further as per the accounting entries done in the accounting software, it is not possible for us to extract the details required to be reported under this clause. In view of which we are unable to report statical information under this clause.

For D K N & ASSOCIATES
Chartered Accountants

Ca Dhiraj Shivcharan Agrawal
(Partner)
M. No. : 107286
FRN : 0120386W
8, 2nd Floor, Shree Rang Palace,, Zadeshwar Road, Inox Multiplex, Bharuch-392001 Gujarat

Date : 26/09/2022
Place : Bharuch

UDIN : 22107286AVBNUJ6223

FORM NO. 3CD
[See rule 6G(2)]

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

PART-A

1 Name of the Assessee : **MANOJKUMAR PANNALAL SHAH (PROP. of : MANOJKUMAR PANNALAL SHAH)**

2 Address : **A-1, SHREE NIKETAN SOCIETY-2, ZADESHWAR ROAD, BHARUCH, NEAR RAM VATIKA APARTMENT, GUJARAT-392011**

3 Permanent Account Number : **AODPS4837E**

4 Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same : **Yes**

SN	Type	Registration Number
1	Goods and Services Tax (GUJARAT)	24AODPS4837E1ZY
2	Goods and Services Tax (GUJARAT)	24AODPS4837E2ZX

5 Status : **Individual**

6 Previous year from : **01/04/2021 to 31/03/2022**

7 Assessment year : **2022-23**

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

SN	Type
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

(a) Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC/ 115BAD? : **No**

Section under which option exercised :

PART-B

9 a If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios

Name	Profit Sharing Ratio (%)
NA	NA

b If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such Change. : **NA**

Date of change	Name of partner/member	Type of change	Old profit sharing ratio	New profit sharing ratio	Remarks
NA	NA	NA	NA	NA	NA

10 a Nature of business or profession.

Sector	Sub sector	Code
HEALTH CARE SERVICES	Pathological laboratories(18005)	18005
REAL ESTATE AND RENTING SERVICES	Operating of real estate of self-owned buildings (residential and non-residential)(07002)	07002
WHOLESALE AND RETAIL TRADE	Wholesale of other products n.e.c(09027)	09027

Laboratory, Trading of Cashew and Builder

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b If there is any change in the nature of business or profession, the particulars of such change. : **No**

Business	Sector	Sub sector	Code
Nil	Nil	Nil	Nil

11 a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed. : **No**

Nil

b List of books of account maintained and the address at which the books of accounts are kept.(In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Books maintained	Country	Address Line 1	Address Line 2	Zip Code / Pin Code	City / Town / District	State
Cash Book, Bank Book, Journal, Sales-Purcahse Register and General Ledger	INDIA	A-1, SHREE NIKETAN SOCIETY-2	ZADESHWAR ROAD, BHARUCH	392011	BHARUCH	GUJARAT

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

Cash Book, Bank Book, Journal, Sales-Purcahse Register and General Ledger

12 Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) : **No**

Section	Amount
Nil	Nil

13 a Method of accounting employed in the previous year. : **Mercantile system**

b Whether there has been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year. : **No**

c If answer to(b) above is In the affirmative, give details of such change ,and the effect thereof on the profit or loss.

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

d Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2). : **No**

e If answer to (d) above is in the affirmative, give details of such adjustments:

ICDS	Increase in profit	Decrease in profit	Net Effect
Nil	Nil	Nil	Nil
Total			

f Disclosure as per ICDS: : **AS PER ANNEXURE 'I'**

14 a Method of valuation of closing stock employed in the previous year. WIP as per AS - 7 : **At Cost**

b In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish. : **No**

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

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

Description of capital asset	Date of acquisition	Cost of acquisition	Amount at which asset is converted in to stock in trade
NA	NA	NA	NA

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

a The items falling within the scope of section 28.

Description	Amount
NIL	0

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

Description	Amount
Others(NIL)	0

c Escalation claims accepted during the previous year.

Description	Amount
NIL	0

d Any other item of income.

Description	Amount
NIL	0

e Capital receipt, if any.

Description	Amount
NIL	0

17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Details of property	Country	Address Line 1	Address Line 2	Zip Code / Pin Code	City / Town / District	State	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of subsection (2) of section 56 applicable?
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following Form :- : **AS PER ANNEXURE 'II'**

19 Amount admissible under sections 32AC / 33AB / 33ABA / 35 / 35ABB / 35AC / 35CCA / 35CCB / 35D / 35DD / 35DDA / 35E

Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act,1961 or Income-tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf.
NA	NA	NA

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)]

Description	Amount
NA	NA

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

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
NA	NA	NA	NA	NA

21 a Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Particulars	Amount
NIl	0

Personal expenditure

Particulars	Amount
NIL	0

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

Particulars	Amount
NIL	0

Expenditure incurred at clubs being entrance fees and subscriptions

Particulars	Amount
NIL	0

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

Particulars	Amount
NIL	0

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

Particulars	Amount
GST late fees	450

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

Particulars	Amount
NIL	0

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

Particulars	Amount
NIL	0

b Amounts inadmissible under section 40(a):-

i. as payment to non-resident referred to in sub-clause (i)

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
NA	NA	NA	NA	NA	NA	NA

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(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of tax deducted
NA	NA	NA	NA	NA	NA	NA	NA

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

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
NA	NA	NA	NA	NA	NA	NA

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of tax deducted	Amount out of (VI) deposited, if any
NA	NA	NA	NA	NA	NA	NA	NA	NA

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

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
NA	NA	NA	NA	NA	NA	NA

(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of levy deducted	Amount out of (VI) deposited, if any
NA	NA	NA	NA	NA	NA	NA	NA	NA

iv. Fringe benefit tax under sub-clause (ic) : **0**

v. Wealth tax under sub-clause (iia) : **0**

vi. Royalty, license fee, service fee etc. under sub-clause (iib) : **0**

vii. Salary payable outside India to a non resident without TDS etc. Under sub-clause (iii)

Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
NA	NA	NA	NA	NA	NA

viii. Payment to PF/other fund etc. under sub-clause (iv) : **0**

ix. Tax paid by employer for perquisites under sub-clause (v) : **0**

c Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof

Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
NA	NA	NA	NA	NA	NA

d Disallowance/deemed income under section 40A(3):

(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details : **Yes**

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar of the payee
Nil	Nil	Nil	Nil	Nil	

(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) : **Yes**

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar of the payee
Nil	Nil	Nil	Nil	Nil	

e provision for payment of gratuity not allowable under section 40A(7) : **0**

f any sum paid by the assessee as an employer not allowable under section 40A(9) : **0**

g Particulars of any liability of a contingent nature

Nature of liability	Amount
NIL	0

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

Particulars	Amount
NIL	0

i amount inadmissible under the proviso to section 36(1)(iii) : **0**

22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. : **0**

23 Particulars of any payment made to persons specified under section 40A(2)(b). : **AS PER ANNEXURE 'III'**

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

Section	Description	Amount
NA	NA	NA

25 Any amounts of profits chargeable to tax under section 41 and computation thereof

Name of party	Amount of income	Section	Description of transaction	Computation
NA	NA	NA	NA	NA

26 (i) In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

A Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was:-

(a) Paid during the previous year

Section	Nature of Liability	Amount
NA	NA	NA

(b) Not paid during the previous year;

Section	Nature of Liability	Amount
NA	NA	NA

B Was incurred in the previous year and was:-

(a) paid on or before the due date for furnishing the return of income of the previous year 139(1); : **AS PER ANNEXURE 'IV'**

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

Section	Nature of Liability	Amount
NA	NA	NA

state whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account : **Yes**

GST Rs. 2839052/-

27 a Amount of Central Value Added Tax Credits/ Input Tax Credit (ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts. : **Yes**

CENVAT / ITC	Amount	Treatment in Profit & Loss / Accounts
Opening Balance	133073	0
Credit Availed	7674557	0
Credit Utilized	7685093	0
Closing / outstanding Balance	122537	0

Inputs availed and Utilized Includes CGST, SGST and IGST after Adjustments and Reversal

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

Type	Particular	Amount	Prior period
NA	NA	NA	NA

28 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia), if yes, please furnish the details of the same. : **No**

Name of the person from which shares received	PAN of the person	Aadhar of the person	Name of the company from which shares received	CIN of the company	No. of shares received	Amount of consideration paid	Fair market value of shares
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same. : **No**

Name of the person from which consideration received for issue of shares	PAN of the person	Aadhar of the person	No. of shares	Amount of consideration received	Fair market value of the shares
Nil	Nil	Nil	Nil	Nil	Nil

A Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56, If yes, please furnish the following details: : **No**

Nature of income	Amount
Nil	Nil

B Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56, If yes, please furnish the following details: : **No**

Nature of income	Amount
Nil	Nil

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30 Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque.(Section 69D) : **No**

Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Aadhaar of the person	Address of the person	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

A Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year, If yes, please furnish the following details : **No**

Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE	If yes, whether the excess money has been repatriated within the prescribed time	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
Nil	Nil	Nil	Nil	Nil	Nil

B Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B, If yes, please furnish the following details : **No**

Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Details of interest expenditure brought forward as per sub-section (4) of section 94B		Details of interest expenditure carried forward as per sub-section (4) of section 94B	
			Assessment Year	Amount	Assessment Year	Amount
Nil	Nil	Nil	Nil	Nil	Nil	Nil

C Whether the assessee has entered into an impermissible avoidance arrangement,as referred to in section 96, during the previous year. (This Clause is applicable from 1st April,2022) : **No**

Nature of the impermissible avoidance arrangement	Specify Others	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:
Nil	Nil	Nil

31 a Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :- : **AS PER ANNEXURE 'V'**

b Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:- : **AS PER ANNEXURE 'VI'**

(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
NA	NA	NA	NA	NA	NA	NA

(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar of the Payer	Amount of receipt
NA	NA	NA	NA	NA

(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar of the Payee	Nature of transaction	Amount of Payment	Date Of Payment
NA	NA	NA	NA	NA	NA	NA

(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar of the Payee	Amount of Payment
NA	NA	NA	NA	NA

c Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:— : **AS PER ANNEXURE 'VII'**

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:—

Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount 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
NA	NA	NA	NA	NA

e Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—

Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year
NA	NA	NA	NA	NA

32 a Details of brought forward loss or depreciation allowance, in the following manner, to extent available:- : **AS PER ANNEXURE 'VIII'**

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b Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. : **NA**

c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same. : **No**

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

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. : **NA**

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

AS PER ANNEXURE 'IX'

34 a Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish: : **Yes**

AS PER ANNEXURE 'X'

b Whether the assessee is required to furnish the statement of tax deducted or tax collected, If yes ,please furnish the details: : **Yes**

AS PER ANNEXURE 'XI'

c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: : **No**

Tax deduction and Collection Account Number(TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	Date of payment.
Nil	Nil	Nil	Nil

35 a In the case of a trading concern, give quantitative details of principal items of goods traded : **AS PER ANNEXURE 'XII'**

b In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products any by-products

(A) Raw materials

Item Name	Unit	Opening stock	Purchase during the previous year	Consumption during previous year	Sales during previous year	Closing Stock	Yield of finished product	% of yield	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

(B) Finished products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA

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(B) By products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA

36 A Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2, If yes, please furnish the following details:- : **No**

Amount received	Date of receipt
Nil	Nil

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

38 Whether any audit was conducted under the Central Excise Act, 1944. ? : **NA**

39 Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, finance act 1994 in relation to valuation of taxable service as may be reported/identified by the auditor. ? : **No**

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

Particulars	Previous year			Preceding previous year		
Total turnover of the assessee			302135804			415918360
Gross profit/turnover	3276634	30213580 4	1.08	17954242	41591836 0	4.32
Net profit/turnover	557601	30213580 4	0.18	12722759	41591836 0	3.06
Stock-in-trade/turnover	6632284	30213580 4	2.20	7780309	41591836 0	1.87
Material consumed/Finished goods produced	0	0	0.00	0	0	0.00

41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings.

Financial year to which demand/refund relates to	Name of other tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
NA	NA	NA	NA	NA	NA

42 Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B, If yes, please furnish : **No**

Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/transactions which are not reported
Nil	Nil	Nil	Nil	Nil	Nil

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43 Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286: : **No**
if yes, please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report
Nil	Nil	Nil	Nil

If Not due , please enter expected date of furnishing the report

44 Break-up of total expenditure of entities registered or not registered under the GST. : **AS PER ANNEXURE 'XIII'**
(This Clause is applicable from 1st April,2022)

For D K N & ASSOCIATES
Chartered Accountants

Ca Dhiraj Shivcharan Agrawal
Partner
M. No. : 107286
FRN : 0120386W
8, 2nd Floor, Shree Rang Palace,, Zadeshwar Road, Inox Multiplex, Bharuch-392001 Gujarat

Date : 26/09/2022
Place : Bharuch

Annexure 'I'

Disclosure as per ICDS.

SN	ICDS	Disclosure
1	ICDS I-Accounting Policies	As per Notes on Accounts attached herewith
2	ICDS II-Valuation of Inventories	As per Notes on Accounts attached herewith
3	ICDS III-Construction Contracts	As per Notes on Accounts attached herewith
4	ICDS IV-Revenue Recognition	As per Notes on Accounts attached herewith
5	ICDS V-Tangible Fixed Assets	As per Notes on Accounts attached herewith
6	ICDS VII-Governments Grants	As per Notes on Accounts attached herewith
7	ICDS IX Borrowing Costs	As per Notes on Accounts attached herewith
8	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	As per Notes on Accounts attached herewith

Annexure 'II'

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 :-

SN	Description of the block of assets	Rate of depreciation	Opening WDV	Adjustment made to the written down Value under section 115BAC/115BAD (for assessment Year 2021 - 22 only)	Adjustment made to the written down Value of Intangible asset due to excluding Value of goodwill of A business or profession	Adjusted written down value	Additions					Deductions	Other Adjustments	Depreciation allowable	Written down value at the end of the year
							Purchase value	Adjustments on account of			Total value of purchase				
								CENVAT	Change in rate of exchange	Subsidy/Grant					
1	(18a) Plant & Machinery @ 15%-	15%	5480044			5480044	7203812	0	0	0	7203812		0	1366718	11317138

	Sec 32(1)(ii)														
2	(18c) Plant & Machinery @ 40%- Sec 32(1)(ii)	40%	291874			291874	194814	0	0	0	194814		0	172123	314565
3	(18r) Furnitures & Fittings @ 10%- Sec 32(1)(ii)	10%	282930			282930							0	28293	254637
	Total		**6054848**	**0**	**0**	**6054848**	**7398626**	**0**	**0**	**0**	**7398626**	**0**	**0**	**1567134**	**11886340**

Additions : (18a) Plant & Machinery @ 15%- Sec 32(1)(ii)

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
03/05/2021	03/05/2021	59000	0	0	0	59000
22/03/2022	22/03/2022	4388578	0	0	0	4388578
17/01/2022	17/01/2022	1695734	0	0	0	1695734
18/10/2021	18/10/2021	10500	0	0	0	10500
22/03/2022	22/03/2022	1050000	0	0	0	1050000
	Total	**7203812**	**0**	**0**	**0**	**7203812**

Additions : (18c) Plant & Machinery @ 40%- Sec 32(1)(ii)

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
29/11/2021	29/11/2021	37500	0	0	0	37500
16/08/2021	16/08/2021	16770	0	0	0	16770
01/04/2021	01/04/2021	7200	0	0	0	7200
25/05/2021	25/05/2021	47584	0	0	0	47584
09/07/2021	09/07/2021	8600	0	0	0	8600
20/09/2021	20/09/2021	1900	0	0	0	1900
13/10/2021	13/10/2021	37500	0	0	0	37500
26/01/2022	26/01/2022	37760	0	0	0	37760
	Total	**194814**	**0**	**0**	**0**	**194814**

Annexure 'III'

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

SN	Name of Related Person	PAN	Aadhaar	Relation:	Nature of Transaction	Payment made (Amount):
1	N P Shah & Co.			Brothers Proprietory Firm	Purchases	3650189
2	Pannalal B Shah			Father	Labour Charges	1881000
3	Semani Enterprise LLP			Related Firm	Purchase	4192809

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Annexure 'IV'

Paid on or before the due date for furnishing the return of income of the previous year 139(1).

SN	Section	Nature of Liability:	Amount:
1	Sec 43B(a) -tax , duty,cess,fee etc	GST	38047
2	Sec 43B(a) -tax , duty,cess,fee etc	GST	2031110

Annexure 'V'

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

SN	Name of the lender or depositor:	Address of the lender or depositor:	PAN of the lender or depositor:	Aadhaar of the lender or depositor:	Amount of loan or deposit taken or accepted:	Whether the loan/ deposit was squared up during Previous Year:	Maximum amount outstanding in the account at any time during Previous Year:	Whether the loan/deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
1	S P Shah & Co. (Sharnam)	Bharuch			3755000	No	31039036	Yes-Net banking	
2	Mangiben Chauhan	Bharuch			485000	No	835000	Yes-Cheque	Account payee cheque
3	Nilesh P Shah	Bharuch			5150000	No	5150000	Yes-Net banking	
4	P D & Sosn	Bharuch			30000000	No	30337500	Yes-RTGS	
5	Sejal P Shah	Bharuch			50000	No	50000	Yes-Net banking	
6	S P Shah & Co. (Ami Lab)	Bharuch			14835000	No	29018929	Yes-Net banking	

Annexure 'VI'

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

SN	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	PAN of the person from whom specified sum is received	Aadhaar of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of through a bank account	In case specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
1	Ishwar Chandra Behera	BHARUCH			1000000	Yes-Cheque	Account payee cheque
2	VASANI MATHURDAS VELJIBHAI	BHARUCH			200000	Yes-Cheque	Account payee cheque
3	Gajanad Dwarkadas Prajapati	BHARUCH			150000	Yes-Cheque	Account payee cheque
4	PATEL KIRANKUMAR ISHWARBHAI	BHARUCH			150000	Yes-Cheque	Account payee cheque
5	NILAMKUMAR BABUBHAI PATEL	BHARUCH			1500000	Yes-Cheque	Account payee cheque
6	VIVEK SINGH	BHARUCH			200000	Yes-Cheque	Account payee cheque
7	MANISH MANAN DUBEY	BHARUCH			1500000	Yes-Cheque	Account payee cheque
8	PATEL KAPILABEN SURESHKUMAR	BHARUCH			100000	Yes-Cheque	Account payee cheque
9	BOGHARA KISHAN BHUPATBHAI	BHARUCH			150000	Yes-Cheque	Account payee cheque
10	PANCHAL PRAKASJ RAJENDRA	BHARUCH			1500000	Yes-Cheque	Account payee cheque
11	RAJENDRA D PATEL	BHARUCH			100000	Yes-Cheque	Account payee cheque
1	JAYESH	BHARUC			200000	Yes-Cheque	Account payee

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2	KUMAR GHANSH YAMBHA I PATEL	H					cheque
13	SUMITK UMAR HASMUK HBHAI NAI	BHARUC H			150000	Yes-Cheque	Account payee cheque
14	KANDAR P HARISH BHAI JADFVA	BHARUC H			150000	Yes-Cheque	Account payee cheque
15	JIGNES HBHAI MAGAN BHAI RUPAPA RA	BHARUC H			51000	Yes-Cheque	Account payee cheque
16	DINESH MEENA	BHARUC H			549000	Yes-Cheque	Account payee cheque
17	MAHANT DIPAKK UMAR RAMESH CHANDR A	BHARUC H			150000	Yes-Cheque	Account payee cheque
18	AMISHK UMAR AMRUTL AL PATEL	BHARUC H			1200000	Yes-Cheque	Account payee cheque
19	BHOOMI KABEN NIHARK UMAR SUTHAR	BHARUC H			1500000	Yes-Cheque	Account payee cheque
20	ARJUN KUMAR TRIVEDI	BHARUC H			50000	Yes-Cheque	Account payee cheque
21	VIVEK PRAKAS H MISTRA	BHARUC H			150000	Yes-Cheque	Account payee cheque
22	HARDIK SASHIK ANT LAD	BHARUC H			150000	Yes-Cheque	Account payee cheque
23	BHAVIN BHAI JAGDIS HBHAI VAISHA NV	BHARUC H			600000	Yes-Cheque	Account payee cheque
24	KAMLA DEVI	BHARUC H			150000	Yes-Cheque	Account payee cheque
25	MAKAD KISHOR BHAI DAVE	BHARUC H			150000	Yes-Cheque	Account payee cheque
26	MANOJK UMAR SINGH	BHARUC H			150000	Yes-Cheque	Account payee cheque
27	ARPITK UAMR GUMAN	BHARUC H			150000	Yes-Cheque	Account payee cheque

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	BHAI GAMIT						
28	DHOKALIYA MUKESH GOPALBHAI	BHARUCH			1500000	Yes-Cheque	Account payee cheque
29	SUKHBIR SANGWANI	BHARUCH			150000	Yes-Cheque	Account payee cheque
30	NIRAJ PRATAPSINH SOLANKI	BHARUCH			1500000	Yes-Cheque	Account payee cheque
31	SUMIT DADHICH	BHARUCH			150000	Yes-Cheque	Account payee cheque
32	NAITIKKUMAR SURESHBHAI MODI	BHARUCH			1500000	Yes-Cheque	Account payee cheque
33	PATEL KEVAL SUNILBHAI	BHARUCH			51000	Yes-Cheque	Account payee cheque
34	MAHENDRA KUMAR SINGH	BHARUCH			150000	Yes-Cheque	Account payee cheque
35	DHVANIT YAGNESHKUMAR BUCH	BHARUCH			1500000	Yes-Cheque	Account payee cheque
36	MAHESH RAGHUVIR SHUKLA	BHARUCH			150000	Yes-Cheque	Account payee cheque
37	PRIYANG J TAILOR	BHARUCH			1500000	Yes-Cheque	Account payee cheque
38	JOGENDRA BHUPTAN ISRANI	BHARUCH			180000	Yes-Cheque	Account payee cheque
39	BAPODARIYA HASMUKHBHAI GANESH	BHARUCH			1500000	Yes-Cheque	Account payee cheque
40	SANJAYBHAI BHAGWANBHAI BHUTAKA	BHARUCH			1500000	Yes-Cheque	Account payee cheque
41	NIKHIL JAMNADAS MUNGARA	BHARUCH			150000	Yes-Cheque	Account payee cheque
42	HEMANT	BHARUC			250000	Yes-Cheque	Account payee

2	YOGEHS BHAI KURALK AR	H					cheque
43	DHIRAJ CHAKRA BORTY	BHARUC H			150000	Yes-Cheque	Account payee cheque
44	MISHRA NAGEND RA PRASHA D	BHARUC H			100000	Yes-Cheque	Account payee cheque

Annexure 'VII'

Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year.

SN	Name of Payee:	Address of Payee	PAN of Payee:	Aadhaar of Payee:	Amount of the repayment:	Maximum amount outstanding in the account at any time during Previous Year:	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft
1	S P Shah & Co. (Sharnam)	Bharuch			6535000	31039036	Yes-Net banking	
2	S P Shah & Co. (Ami Lab)	Bharuch			28397000	29018929	Yes-Net banking	
3	S P Shah & Co. (Sukan)	Bharuch			1000000	4270000	Yes-Net banking	

Annexure 'VIII'

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

SNo:	Assessment Year:	Nature of loss / allowance	Amount as returned	All losses/allowances not allowed under section 115BAA/115BAC/115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC / 115BAD (To be filled in for assessment year 2021-22 only)	Amount:	Order No and Date:	Remarks:
1	2017-18	Short-term capital loss	109300			109300	CPC/1718/A3/1809359298 Dtd. 25.05.2018	NIL
2	2020-21	Long-term Capital loss	82075			82075	NIL	Return under processing

Annexure 'IX'

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

SN	Section:	Amount:
1	80C	150000
2	80TTA	2009
3	80D	25000

Annexure 'X'

Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:

SN	1. TAN / PAN	2. Section	3. Nature of payment	4. Total amount of payment or receipt of the nature specified in column (3)	5. Total amount on which tax was required to be deducted or collected out of (4)	6. Total amount on which tax was deducted or collected at specified rate out of (5)	7. Amount of tax deducted or collected out of (6)	8. Total amount on which tax was deducted or collected at less than specified rate out of (7)	9. Amount of tax deducted or collected on (8)	10. Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	BRDM04463E	194A	Interest other than Interest on securities	375000	375000	375000	37500	0	0	0
2	BRDM04463E	194C	Payments to contractors	20231737	20225921	20225921	205419	0	0	0
3	BRDM04463E	194-I	Rent	1320000	1200000	1200000	120000	0	0	0
4	BRDM04463E	194J	Fees for professional or technical services	11958560	12019898	12019898	1201990	0	0	0
5	BRDM04463E	194H	Commission or brokerage	334358	394542	394542	19726	0	0	0
6	BRDM04463E	194Q	Payment of certain sums for purchase of goods	19624200	19624200	19624200	19564	0	0	0
7	BRDM04463E	206C	Profits and gains from the business of trading in alcoholic liquor, forest produce, scrap, etc	80522285	80522285	80522285	80525	0	0	0

Annexure 'XI'

Whether the assessee is required to furnish the statement of tax deducted or tax collected, If yes ,please furnish the details:

SN	TAN	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details / transactions which are required to be reported.	If not, please furnish list of details / transactions which are not reported
1	BRDM04463E	Form 26Q	31/10/2021	31/10/2021	Yes	
2	BRDM04463E	Form 26Q	31/01/2022	27/01/2022	Yes	
3	BRDM04463E	Form 26Q	31/05/2022	30/05/2022	Yes	
4	BRDM04463E	Form 27EQ	30/05/2022	26/09/2022	Yes	

Annexure 'XII'

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

SN	Item name:	Unit:	Opening stock:	Purchases during previous year:	Sales during previous year	Closing stock:	Shortage/excess, if any
1	Cashew (Raw Nut)	102-kilograms	0	1320631	1320631	0	0
2	Cashew (Whole)	102-kilograms	0	108231	108231	0	0

Annexure 'XIII'

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

SN	Total amount of Expenditure incurred during the year	Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	Expenditure relating to entities not registered under GST
1	0	0	0	0	0	0

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