SUNIL BHAGWATLAL DALAL
Proprietor
PAN : AAEPD3658F

Tax Audit Report
Audit Clause 44AB(a): Business Turnover exceeds 1 Crore

Financial Year	:	2020-2021
Assessment Year	:	2021-2022
Date of Audit Report	:	10/02/2022

RAJRATAN KOTHARI ASSOCIATES
Rajratan Kothari
Chartered Accountants

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 the rule 6G

1. We have examined the balance sheet as on **31 March 2021**, and the profit and loss account for the period beginning from **01 April 2020** to ending on **31 March 2021**, attached herewith, of **SUNIL BHAGWATLAL DALAL, 402,STERLING HERITAGE, 39, NS PATKAR MARG, GAMDEVI, MUMBAI, MAHARASHTRA-400007, PAN - AAEPD3658F**

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 177/183, J.S.S. Road, Office No 8, 1st Floor, Kalyan Bhavan, Girgaon, Opp Gaiwadi Mumbai - 400004 and NIL branches.

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

1.Assessee's Responsibility-The assessee is responsible for the preparation of the aforesaid financial statements including the design, implementation and maintenance of internal control that give a true and fair view of the financial position and financial performance in accordance with the applicable Accounting Standards issued by the ICAI and are free from material misstatements, whether due to fraud or error.

2.The assessee is also responsible for the preparation of the statement of particulars required to be furnished u/s. 44AB of the I.Tax Act annexed herewith in Form 3CD read with Rule 6G(1)(b) of I.Tax Rules thatgive true and correct particulars as per the provisions of the I. Tax Act read with Rules, Notifications, circulars etc. that are tobe included in the Statement.

3.Tax Auditor's Responsibility-Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted this audit in accordance with the Standards on Auditing issued by the ICAI and necessary audit evidence has been obtained.

4.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 preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control.

5.We are also responsible for verifying the statement of particulars required to be furnished u/s.44AB annexed herewith in Form 3CD read with Rule 6G(1)(b). We have conducted our verification of the statement in accordance with Guidance Note on Tax Audit u/s.44AB, issued by the ICAI.

(b) Subject to above,--

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

(B) In our opinion, proper books of account have been kept by the head office and branches of the assesse 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 assesse as at **31 March 2021** ;and

(ii) In the case of the profit and loss account of the Profit of the assesse 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:

S.No	Qualification	Comments
	NIL	NIL

Place : MUMBAI
Date : 10/02/2022

For **RAJRATAN KOTHARI ASSOCIATES**
(Chartered Accountants)
Reg No. :0113704W

RAJRATAN KOTHARI ASSOCIATES "Samadhan" L. T. Road, Mulund (East), Mumbai-400081 CHARTERED ACCOUNTANTS

Rajratan Kothari
(Proprietor)
Membership No. : 032428
PAN : AAPPK4014P

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 assesse	SUNIL BHAGWATLAL DALAL	
2	Address	402,STERLING HERITAGE, 39, NS PATKAR MARG, GAMDEVI, MUMBAI, MAHARASHTRA-400007	
3	Permanent Account Number (PAN)	AAEPD3658F	
4	Whether the assesse is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	Yes	

S.No.	Nature of Registration	State	Registration Number
1	Goods and Service Tax	MAHARASHTRA	27AAEPD3658F1ZW

5	Status	Individual
6	Previous year from	01 April 2020 to 31 March 2021
7	Assessment Year	2021-2022
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	Clause 44AB(a)
8a	Whether the assesse has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD?	NO

PART-B

9a If firm or association of persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?

S.No.	Name	Profit Sharing Ratio(%)

9b If there is any change in the partners or members or in their profit sharing ratios since the last date of preceding year, the particulars of such change.

Date of Change	Name of Partner/Member	Type of Change	Old Profit Sharing Ratio	New Profit Sharing ratio	Remarks

10a Nature of business or profession (If more than one business or profession is carried on during the previous year, nature of every business or profession)

S.No.	Sector	Sub Sector	Code
1	FINANCIAL INTERMEDIATION SERVICES	Commercial loan activities	13006
2	PROFESSIONS	Business brokerage	16011
3	FINANCIAL INTERMEDIATION SERVICES	Investment activities	13010
4	REAL ESTATE AND RENTING SERVICES	Other real estate/renting services n.e.c	07005

10b If there is any change in the nature of business or profession, the particulars of such change.

S.No	Business	Sector	Sub Sector	Code

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

Books Prescribed
Cash Book
Bank Book
Ledger
Journal

11b 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	Address Line 1	Address Line 2	City/Town/District	State	Pin Code
Cash Book	1ST FLOOR, KALYAN BHAVAN	OPP GAIWADI	MUMBAI	Maharashtra	400004
Bank Book	1ST FLOOR, KALYAN BHAVAN	OPP GAIEADI	MUMBAI	Maharashtra	400004
Ledger	1ST FLOOR, KALYAN BHAVAN	OPP GAIWADI	MUMBAI	Maharashtra	400004
Journal	1ST FLOOR, KALYAN	OPP GAIWADI	MUMBAI	Maharashtra	400004

RAJRATAN KOTHARI ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ "Samadhan" L. T. Road, Mulund (East), Mumbai-400081

	BHAVAN				

11c	List of books of account and nature of relevant documents examined.	
	Books Examined	
	Cash Book	
	Bank Book	
	Ledger	
	Journal	
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

S.No	Section	Amount

13a	Method of accounting employed in the previous year.	Mercantile system
13b	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No
13c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	

S.No	Particulars	Increase in Profit(Rs.)	Decrease in Profit(Rs.)

13d	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
13e	if answer to (d) above is in the Affirmative give details of such adjustments:	

S.No	Particulars	Increase in Profit(Rs.)	Decrease in Profit(Rs.)	Net Effect (Rs.)

13f Disclosure as per ICDS

S.No	ICDS	Disclosure
1	**ICDS I - Accounting Policies**	The financial statements are prepared on accrual basis under the historical cost convention. The financial statements are presented in Indian rupees. The accounting policies adopted in the preparations of the financial statements are consistent with those of previous year unless otherwise stated.
2	**ICDS II - Valuation of Inventories**	Inventories comprising of Shares and Securities are valued at Lower of cost and net realizable value. The same is valued as per method specified in ICDS-8. Cost includes the purchase price and other associated cost directly incurred in bringing the inventory to its present location. Net realizable value is the estimated selling price in the ordinary course of business less estimated costs of completions and estimated cost necessary to make the sale.
3	**ICDS III - Construction Contracts**	NA
4	**ICDS IV - Revenue Recognition**	Revenue is recognized to the extent that it is probable that the economic benefits will flow to the assessee and the revenue can be reliably measured. The following specific recognitions criteria must also be met before revenue is recognized: Income from Services Income from services is recognized as they are rendered, based on agreement / arrangement with the concerned parties.Rent income is recognized on a time proportionate basis taking into account the period for which premises is provided on rent and the monthly rent agreed.
5	**ICDS V - Tangible Fixed Assets**	Tangible fixed assets are stated at cost of acquisition provision for depreciation is not made since assets are not put to use for business purposes. Gains or Losses arising from de-recognition of a Tangible or intangible assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Statement of Profit and Loss when the asset is derecognized.
6	**ICDS VII - Government Grants**	NA
7	**ICDS IX - Borrowing Costs**	Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use are capitalized as part of the cost of the respective asset. All other borrowing costs are recognized as an expense in the period in which they are incurred.
8	**ICDS X - Provisons, Contingent Liabilities and Contingent Assets**	Provisions are recognized when there is a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimate. A present obligation that arises from past events whether it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made, is disclosed as a contingent liability. Contingent Liabilities are also disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-

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			occurrence of one or more uncertain future events not wholly within the control of the Company. Claims against the firm where the possibility of any outflow of resources in settlement is remote, are not disclosed as contingent liabilities. Contingent liabilities are not recognized but are disclosed and contingent assets are neither recognized nor disclosed, in the financial statements.

14a	Method of valuation of closing stock employed in the previous year.	**3-Lower of Cost or Market rate**
14b	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**

S.No	Particulars	Increase in Profit(Rs.)	Decrease in Profit(Rs.)

15 Give the following particulars of the capital assets 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

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

16a The items falling within the scope section 28

S.No	Description	Amount

16b The proforma credits, drawbacks, refund of duty of customs or excise or service tax or refunds of sales tax or value added tax ,Goods and Service tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

S.No	Description	Amount

16c Escalation claims accepted during the previous year

S.No	Description	Amount

16d Any other item of income

S.No	Description	Amount

16e Capital receipt, if any.

S.No	Description	Amount

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

S.No	Details of Property	Address Line 1	Address Line 2	City/Town	State	Pin Code	Consideration received or accrued	Value adopted or assessed or assessable	Weather provisions of second proviso to sub-section(1) of section 43CA or forth proviso to clause(x) of sub-section(2) of section 56 applicable ?

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 :-

Description of Block of Assets/Class of Assets	Rate of Depreciation (In Percentage)	Opening WDV	Adjustment to WDV U/s 115BAA	Adjustment to WDV U/s 115BAC/115BAD	Adjusted WDV	Additions					Deductions	Depreciation Allowable	Written Down Value at the end of the year
						Purchase Value	MOD VAT	Change in Rate of Exchange	Subsidy/ Grant	Total of Purchases			

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

19 Amounts admissible under sections:

S.No	Section	Amount Debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act,1961 or Income-tax Rules,1962 or any other guidelines

20a 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

20b Details of contributions received from employees for various funds as referred to in section 36(1)(va):

S.No	Nature of Fund	Sum received from Employees	Due date for Payment	Actual amount paid	Actual Payment Date

21a 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

S.No	Particulars	Amount in Rs.

Personal Expenditure

S.No	Particulars	Amount in Rs.

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

S.No	Particulars	Amount in Rs.

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Expenditure incurred at clubs being entrance fees and subscriptions

S.No	Particulars	Amount in Rs.

Expenditure incurred at 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.

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

S.No	Particulars	Amount in Rs.

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

S.No	Particulars	Amount in Rs.

21b Amounts inadmissible under section 40(a):-

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

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

S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pin code

(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 Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pin code	Amount of tax Deducted

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

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

S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pin code

(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 Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pin code	Amount of tax Deducted	Amount of tax Deposited

(iii) Fringe benefit tax under sub-clause (ic)	0
(iv) Wealth tax under sub-clause (iia)	0
(v) Royalty, license fee, service fee etc. under sub-clause (iib)	0

(vi) Salary payable outside India/to a non-resident without TDS etc. under sub clause (iii)

S.No	Date of Payment	Amount of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pin code

(vii) Payment to PF/Other fund etc. under sub-clause (iv)	0
(viii) Tax paid by employer for perquisites under sub-clause (v)	0

21c Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

S.No	Particulars	Section	Amount Debited to P/L A/c	Amount Admissible	Amount Inadmissible	Remarks

21d Disallowance/ deemed income under section 40A(3):

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

S.No	Date of Payment	Nature of Payment	Amount (In Rs.)	Name of Payee	PAN of payee	Aadhaar Number of Payee

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

S.No	Date of Payment	Nature of Payment	Amount (In Rs.)	Name of Payee	PAN of payee	Aadhaar Number of Payee

21e Provision for payment of gratuity not allowable under section 40A(7)

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21f	Any sum paid by the assesse as an employer not allowable under section 40A(9)	
21g	Particulars of any liability of a contingent nature	

S.No	Nature of Liability	Amount in Rs.

21h	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.

21i	Amounts inadmissible under the proviso to section 36(1)(iii).	
22	Amount of Interest inadmissible under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006	
23	Particulars of payments made to persons specified under section 40A(2)(b)	

S.No	Name of Related Person	PAN of Related Person	Relation	Nature of Transaction	Payment Made

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

S.No	Section	Description	Amount

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

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:-
	26(i)A	Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was:
	26(i)(A)(a)	Paid during the previous year

S.No	Section	Nature of Liability	Amount

26(i)(A)(b) No Paid during the previous year

S.No	Section	Nature of Liability	Amount

26(i)B	was incurred in the previous year and was
26(i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)

S.No	Section	Nature of Liability	Amount
1	**Sec 43B(a)-tax , duty,cess,fee etc**	**GST**	**322151**
2	**Sec 43B(a)-tax , duty,cess,fee etc**	**TDS**	**191127**

26(i)(B)(b) Not paid on or before the aforesaid date

S.No	Section	Nature of Liability	Amount

(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account.)	**No**	**EXCEPT GST**

27a	Amount of Central Value Added Tax credits availed of or utilized during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax Credits / Input Tax Credit (ITC) in accounts.	**No**

CENVAT	Amount	Treatment in Profit and Loss/Accounts
Opening Balance		
CENAVT Availed		
CENVAT Utilized		
Closing/Outstanding Balance		

27b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account:-

S.No	Type	Particulars	Amount	Prior period to which it Relates

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

S.No	Name of the person from which shares received	PAN of the Company	Name of the Company whose are shares received	CIN of the Company	No. of Shares	Amount of Consideration Paid	Fair Market Value of Shares

29	Whether during the previous year the assesse 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**

S.No	Name of the person from whom consideration received for issue of shares	PAN of the person	No. of Shares	Amount of consideration	Fair Market Value of Shares

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29A	(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		No
	S.No	Nature of Income	Amount

29B	(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56		No
	S.No	Nature of Income	Amount

30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]											No	
	S.No	Name of the person from whom amount borrowed or repaid on hundi	PAN of the Person	Address Line 1	Address Line 2	City/Town/ District	State	Pin Code	Amount Borrowed	Date of Borrowing	Amount due including Interest	Amount Repaid	Date of Repayment

30A	(a) Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92CE, has been made during the previous year						No
	S.No	Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE	If yes, whether the excess money has been repatriated within the prescribed time	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money in DD/MM/YYYY format

30B	(a) Whether the assesse 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								No
	SNo	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way 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 brought forward as per sub-section (4) of section 94B	Details of interest expenditure carried 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

30c	Whether the assesse has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year (This Clause is kept in abeyance till 31st March, 2022)		NIL
	Sno	Nature of impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement

31a	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	Address of the	PAN of the Lender or	Aadhaar Number of	Amount of Loan or	Whether the loan or	Maximum amount	Whether the Loan or	If Loan or Deposit taken or

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		Lender or Depositor	Lender or Depositor	Depositor	the Lender or Depositor	deposit taken or accepted	deposit was squared up during the previous year	outstanding in the account at any time during the previous year	Deposit was Accepted by Cheque or Bank Draft or Electronic Clearing System	Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft

31b	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 Lender or Depositor	Address of the Lender or Depositor	PAN of the Lender or Depositor	Aadhaar Number of the Lender or Depositor	Amount of Loan or deposit taken or accepted	Whether the Loan or Deposit was Accepted by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft

31(ba)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST							
	SNo	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assesse) of the Payer	Aadhaar Number (if available with the assesse) of the Payer	Nature of transaction	Amount of receipt (in Rs.)	Date of receipt

31(bb)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST					
	SNo	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assesse) of the Payer	Aadhaar Number (if available with the assesse) of the Payer	Amount of receipt (in Rs.)

31(bc)	Particulars of each payment in an amount exceeding the limit specified in section 269ST							
	SNo	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assesse) of the Payer	Aadhaar Number (if available with the assesse) of the Payer	Nature of transaction	Amount of receipt (in Rs.)	Date of payment

31(bd)	Particulars of each payment in an amount exceeding the limit specified in section 269ST					
	SNo	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assesse) of the Payer	Aadhaar Number (if available with the assesse) of the Payer	Amount of receipt (in Rs.)

	Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Con post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referre Notification No. S.O. 2065(E) dated 3rd July, 2017								
31c	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous ye								
	S.No	Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar Number	Amount of Repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the Loan or Deposit was Repaid by Cheque or	If Loan or Deposr Repaid by Che Bank Draft wheth by Repaid by A Payee Cheque

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							Bank Draft or Electronic Clearing System	Draft
1	Evergreen Financial Services	215, Atrium, 10th Floor, Andheri Kurla Road, Andheri (e) Mumbai - 400093	AABFE9028R	0	86500000	249502883	Electronic Clearing System	
2	Photo Gravurs India Pvt. Ltd.	21, Sheth Chambers, Dr. V.B. Gandhi Marg, Fort,Mumbai	AAEPD3658F	0	3707	27843557	Electronic Clearing System	
3	Raghuleela Builders Pvt. Ltd.	One BKC A Wing, 1401 Bandra Kurla Complex, Mumbai-51	AABCR5942E	0	207051283	207051283	Electronic Clearing System	

31d Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T receive 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	PAN of the Payer	Aadhaar Number of the Payer	Amount of repayment of deposit or any specified a receipt otherwise than by or bank draft or use of el clearing system througn account during the previc

31e Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T receivec cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year

S.No	Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar Number of the Payer	Amount of loan or depos specified advance receiv cheque or bank draft whi an account payee chec account payee bank

Note: (The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit tak accepted from Government, Government company, banking company of a corporation established by a Central, State of Provincial Act)

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

S.No	Assessment Year	Nature of loss/allowance	Amount as Returned	All Losses/ Allowances not allowed u/s 115BAA/115BAC/115BAD	Withdrawal of additional depreciation due to opting sec 115BAC/115BAD	Amount as assessed	Order Under section and Date of order	Rem

32b	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.	
32c	Whether the assesse has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.	
	If Yes, Please furnish the details of the same	
32d	Whether the assesse has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same	
	If Yes, Please furnish the details of the same	
32e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.	
	If Yes, Please furnish the details of speculation loss if any incurred during the previous year	

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

S.No	Section	Amount
1	80C	150000
2	80D	25000
3	80TTA	10000

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

S.No	TAN	Section	Nature of Payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of(6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on(8)	Ai de c de the th Go o
1	MUMS66665E	194J	Fees for professional or technical services	581290	570000	570000	42750	0	0	
2	MUMS66665E	194A	Interest other than interest on securities	1585022	1585022	1585022	158502	0	0	
3	MUMS66665E	194C	Payments to contractor and sub-contractors	80889	80889	80889	607	0	0	

34b	Whether the assesse is required to furnish the statement of tax deducted or tax collected, if yes, please furnish the details	Yes

S.No	TAN	Type of Form	Due Date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or coll contains information about all transactions wh required to be reported. If not, please furnish l details / transactions which are not reported.
1	MUMS66665E	Form 26Q	31/03/2021	30/09/2020	Yes
2	MUMS66665E	Form 26Q	31/03/2021	18/01/2021	Yes
3	MUMS66665E	Form 26Q	31/01/2021	30/01/2021	Yes
4	MUMS66665E	Form 26Q	15/07/2021	19/05/2021	Yes

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

S.No	TAN	Amount of interest under section 201(1A) / 206C(7) is payable	Amount	Dates of Pay
1	MUMS66665E	11888	11888	30/07/2021
2	MUMS66665E	79	79	18/01/2021
3	MUMS66665E	1181	1181	10/07/2021
4	MUMS66665E	53	53	27/11/2020

35a 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

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

35bA 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 Goods	*Percentage of Yield	Shortage/ excess, if any

35bB 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

35bC By Products:

S.No	Item Name	Unit	Opening	Purchases	Quantity	Sales	Closing	Shortage/excess, if

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				Stock	during the previous year	manufactured during the previous year	during the previous year	Stock	any

36A	(a) Whether the assesse has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2		No
	S.No	Amount Received	Date of Receipt

37	Whether any cost audit was carried out	No
	if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the cost auditor	
38	Whether any audit was conducted under the Central Excise Act, 1944	NA
	if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the auditor	
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services.	NA
	if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the auditor	

40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:							
	No	Particulars	Previous Year			Preceding Previous Year		
	a	Total turnover of the assesse	153301679			488072520		
	b	Gross Profit/Turnover	0	153301679	0	0	488072520	0
	c	Net Profit/Turnover	113087792	153301679	73.77	342391099	488072520	70.15
	d	Stock In Trade/Turnover	569	153301679	0	569	488072520	0
	e	Material Consumed/Finished Goods Produced	0	0	0	0	0	0
	(The details required to be furnished for principal items of goods traded of 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	Remark

42	(a) Whether the assesse is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B						Yes
	S.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
	1	**AAEPD3658F.AZ599**	**Fom No.61A**	**30/06/2021**	**10/06/2021**	**Yes**	

43	(a) Whether the assese 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
	S.No	Whether report has been furnished by the assesse 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

44	Break of total expenditure of entities registered or not registered under the GST : (This clause is kept in abeyance till 31 st March ,2022)					
Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or	Relating to entities	Relating to other	Total payment to	

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		services exempt from GST	falling under composition scheme	registered entities	registered entities	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Date : 10/02/2022
Place : MUMBAI

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For RAJRATAN KOTHARI ASSOCIATES
(Chartered Accountants)
Reg No. :0113704W

Rajratan Kothari
(Proprietor)
Membership No : 032428
PAN :AAPPK4014P
UDIN :