

Name of Assessee	AARATH ENTERPRISE		
Address	C-2-21,ARJUN TOWER,CP NAGAR,GHATLODIYA,AHMEDABAD,AHMEDABAD,AHMEDABD,GUJARAT, 380061		
E-Mail	ca.prajapatisohan@gmail.com		
Status	Firm	Assessment Year	2022-2023
Ward	WARD 1(2)(1), AHMEDABAD	Year Ended	31.3.2022
PAN	ABCFA7223J	Partnership Deed	01/06/2015
Residential Status	Resident		
Nature of Business	OTHER SERVICES-Other services n.e.c.(21008) , WHOLESALE AND RETAIL TRADE-Wholesale of other products n.e.c(09027)		
Method of Accounting	Mercantile		
A.O. Code	GUJ-W-102-01		
GSTIN No.	24ABCFA7223J2ZN		
Filing Status	Original		
Return Filed On	21/09/2022	Acknowledgement No.:	516455391210922
Last Year Return Filed On	21/12/2021	Acknowledgement No.:	305736630211221
Bank Name	ICICI Bank Ltd, , A/C NO:045705500109 ,Type: Current ,IFSC: ICIC0000457		
Tele:	(079)25356095 Mob:9824412131		

Computation of Total Income

Income from Business or Profession (Chapter IV D)(Maximum Salary Rs.1059607) 616011

AARATH ENTERPRISE

		486687
<u>Add:</u>		
Depreciation Debited in P&L A/c		43250
Interest, Penalty, On TDS, GST, PF, ESIC etc		5396
Income Tax Expenses		49721
26.(i)(B)(b) In respect of any sum referred in clauses (a) ,(b), (c), (d), (e) or (f) of Section 43 B, the liability for which was incurred in		74207
Interest Paid to Partners		518953
Remuneration Paid to Partners		1000000
Total		2178214
<u>Less:</u>		
Depreciation as per Chart u/s 32	43250	
Interest as per Deed u/s 40(b)	518953	
		562203
		1616011
 Profit Before Remuneration		 1616011
Remuneration Allowable		1000000
		616011

Gross Total Income 616011

Total Income 616011

Round off u/s 288 A **616010**

Deduction u/s 10AA,35AD, 80H to 80RRB (except sec.80P) not claimed hence AMT not applicable.

Tax Due @ 30%	184803
Health & Education Cess (HEC) @ 4.00%	7392
	192195
T.D.S./T.C.S	81414
	110781
Interest u/s 234 A/B/C	12231
	123012
Round off u/s 288B	123010
Deposit u/s 140A	123010
Tax Payable	0

Interest Charged	(Rs.)	T.D.S./ T.C.S. From	(Rs.)
u/s 234B (6 Month)	6642	Non-Salary(as per Annexure)	81414
u/s 234C	5589		

(498+1494+2490+1107)

Interest calculated upto September,2022, Due Date for filing of Return October 31, 2022

Due date extended to 07/11/2022 Circular No. 20/2022 in F.No:225/49/2021/ITA-II Dt 26-Oct-2022

Prepaid taxes (Advance tax and Self assessment tax)26 AS Import Date:02 Aug 2022

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1	6390340	21/09/2022	11411	ICICI BANK LTD. Uttam Nagar	123010
	Total				123010

Salary & Interest Allowable to Partners

Name of Partner	Share % (Profit)	Share % (Loss)	Salary	Interest	Profit	Capital Balance
Ankit P Parikh	30.00	30.00	333333	52825	52825	0
Jayesh Harilal Rathod	30.00	30.00	333333	64279	0	0
Samir Modasiya	30.00	30.00	333334	70432	0	0
Tikamben U Shah	10.00	10.00	Nil	331417	0	0
Total			1000000	518953	52825	0

Details of Depreciation AARATH ENTERPRISE

Particulars	Rate	Opening	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
Computer	40%	20245	0	0	20245	0	0	20245	8098	12147
Mobile	15%	121905	18643	10960	151508	0	0	151508	21904	129604
Air Conditioner	15%	59413	0	0	59413	0	0	59413	8912	50501
RO Plant	15%	2751	0	0	2751	0	0	2751	413	2338
Furniture	10%	0	35400	0	35400	0	0	35400	3540	31860
Television	10%	0	0	7650	7650	0	0	7650	383	7267
Total		204314	54043	18610	276967	0	0	276967	43250	233717

Interest Calculation u/s 234C

S. No.	Installment Period	Total Tax Due	To Be Deposited (In %)	To Be Deposited (In Amount)	Deposit Amount	Remaining Tax Due(Round off in 100 Rs.)	Int Rate (In %)	Interest
1.	First (Up to June)	110781	15.00	16617	0	16600	3	498
2.	Second (Up to Sep)	110781	45.00	49851	0	49800	3	1494

3.	Third (Up to Dec)	110781	75.00	83086	0	83000	3	2490
4.	Fourth (Up to March)	110781	100.00	110781	0	110700	1	1107
Total								5589

Interest Calculation u/s 234B

Interest u/s 234C : 5589

S. No.	Month	Principal	Int. 234B	Int. 234A/F	Deposit	Int Adjusted	Int Remain	Principal Adj
1	April-2022	110781	1107	0	0	0	6696	0
2	May-2022	110781	1107	0	0	0	7803	0
3	June-2022	110781	1107	0	0	0	8910	0
4	July-2022	110781	1107	0	0	0	10017	0
5	August-2022	110781	1107	0	0	0	11124	0
6	September-2022	110781	1107	0	123010	12231	0	110779
Total			6642	0				

Bank Account Detail

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	ICICI Bank Ltd		045705500109		ICIC0000457	Current(Primary)
2	ICICI BANK LIMITED	ICICI BANK LIMITED,ICICI BANK LTD., APM MALL, SHOP NO.4/5/6,SATTATHAR CROSS ROAD,OPP SUN N STEP CLUB, THALTEJ, AHMEDABAD 380 054 GUJARAT .	045705001680		ICIC0000457	Current

GST Turnover Detail

S.NO.	GSTIN	Turnover
1	24ABCFA7223J2ZN	25906778
TOTAL		25906778

Details of Turnover as per GSTR-3B (Imported From Form 26AS)

S.NO.	GSTIN	ARN	Date	Period	Taxable Turnover	Total Turnover
1	24ABCFA7223J2ZN	AB2406216317269	21-Jul-2021	June,2021	1622646.39	1622646.39
2	24ABCFA7223J2ZN	AB240421216571P	26-Jun-2021	April,2021	736054.52	736054.52
3	24ABCFA7223J2ZN	AB240521198939M	17-Jul-2021	May,2021	834528.13	834528.13
4	24ABCFA7223J2ZN	AB240821186233A	20-Sep-2021	August,2021	1198394.51	1198394.51
5	24ABCFA7223J2ZN	AB240721142092O	19-Aug-2021	July,2021	1384510.97	1384510.97
6	24ABCFA7223J2ZN	AB240921783583U	21-Oct-2021	September,2021	1358012.64	1358012.64
7	24ABCFA7223J2ZN	AB2402221668382	19-Mar-2022	February,2022	3165197.84	3165197.84
8	24ABCFA7223J2ZN	AB241021319088N	01-Dec-2021	October,2021	2312605.02	2312605.02
9	24ABCFA7223J2ZN	AB241221968016F	29-Jan-2022	December,2021	5555181.02	5555181.02
10	24ABCFA7223J2ZN	AB240122046382Q	18-Feb-2022	January,2022	2984133.7	2984133.7
11	24ABCFA7223J2ZN	AA241121906177N	17-Dec-2021	November,2021	2313529.53	2313529.53
12	24ABCFA7223J2ZN	AB2403221291200	15-Apr-2022	March,2022	2441983.59	2441983.59
Total					25906777.86	25906777.86

Details of SFT Transaction (Imported From Form 26AS)

S.NO.	Type of Transaction	Name of SFT Filer	Transaction Date	Amount(Rs.)
1	SFT-003_03A Cash deposit in current account	ICICI Bank Limited , ICICI BANK TOWERS 1 BANDRA KURLA COMPLEX BANDRA EAST, MUMBAI, MAHARASHTRA, INDIA, 400051	-	42000
2	SFT-003_03B Cash withdrawals in current account	ICICI Bank Limited , ICICI BANK TOWERS 1 BANDRA KURLA COMPLEX BANDRA EAST, MUMBAI, MAHARASHTRA, INDIA, 400051	-	6033200
Total				6075200.00

Details of T.D.S. on Non-Salary(26 AS Import Date:02 Aug 2022)

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Amount Paid/credited	Total Tax deducted	Amount out of (5) claimed for this year
1	BAYER CROPSOURCE LIMITED	PNEB09996A	108870	2178	2178
2	CHIRIPAL INDUSTRIES LIMITED	AHMC00373C	33520	422	422
3	COASTAL GUJARAT POWER LIMITED	MUMC15498A	20988	21	21
4	COLGATE PALMOLIVE (INDIA) LIMITED	MUMC00390F	863789	17277	17277
5	DHANUKA AGRITECH LIMITED	DELD00321G	10560	212	212
6	GILLETTE DIVERSIFIED OPERATIONS PRIVATE LIMITED	MUMG12312G	162100	3242	3242
7	GRASIM INDUSTRIES LIMITED	BRDG02883G	125331	1921	1921
8	HARSHA ENGINEERS INTERNATIONAL LIMITED	AHMH03612A	25229	505	505
9	HETTICH INDIA PRIVATE LIMITED	MUMH10141F	86710	1734	1734
10	INEOS STYROLUTION INDIA LIMITED	BRDB00614F	28239	565	565
11	INTAS PHARMACEUTICALS LIMITED	AHMI00350A	35400	708	708
12	JAY BHARAT MARUTI LIMITED	AHMJ07308A	44879	47	47
13	LARSEN & TOUBRO LIMITED	BRDL00062G	6104	6	6
14	LPSIS PRIVATE LIMITED	RTKL01511G	156240	3125	3125
15	LUBRIZOL INDIA PRIVATE LIMITED	MUML04740B	955338	1187	1187
16	MARICO LIMITED	MUMM22232A	157500	680	680
17	METSO OUTOTEC INDIA PRIVATE LIMITED	DELS08161G	2456882	2459	2459
18	NANDAN DENIM LIMITED	AHMN00391G	3000	60	60
19	NIVEA INDIA PRIVATE LIMITED	MUMN13137F	1191853	6282	6282
20	POWERGAIN ENGINEERS	AHMP07467F	36061	721	721
21	SKF ENGINEERING AND LUBRICATION INDIA PRIVATE LIM	BLRL00523F	24460	489	489
22	SUN PHARMACEUTICAL INDUSTRIES LIMITED	BRDS08927C	33627	673	673
23	TBEA ENERGY (INDIA) PRIVATE LIMITED	BRDT01831E	187600	188	188
24	TRANSPEK INDUSTRY LTD	BRDT00491B	1286263	25726	25726
25	TTK PRESTIGE LIMITED	BRDT02034E	204015	4081	4081
26	UFLEX LIMITED	MRTF00050B	7833	8	8
27	WELSPUN CORP LIMITED	RKTW00064B	175000	3500	3500
28	WELSPUN INDIA LIMITED	RKTW00055G	142000	2840	2840
29	ZETTS COSMETICS PRIVATE LIMITED	MUMZ01080C	17850	357	357
30	ZYDUS LIFESCIENCES LIMITED	AHMC00020G	10000	200	200
TOTAL			8597241	81414	81414

Head wise Summary on Income and TDS thereon

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
Business	194C	3831879	25906778	(Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income) in profit & Loss A/c :25906778	76644
Business	194Q	4765362	as above	as above	4770
Total		8597241	25906778		81414

Details of Taxpayer Information Summary (TIS)

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference
1	Business receipts	8597241	Trading Account->Sales/ Gross receipts of business	25906778

Trading Account->Gross
receipts from Profession
Profit and Loss
Account->Other income
Turnover from speculative
activity
No account case gross
receipts business
/profession

25906778 -17309537

2	GST turnover	23464794
3	GST purchases	12214953
4	Cash deposits	42000
5	Cash withdrawals	6033200

Maximum Allowable Salary to Partners

Profit Before Remuneration	1616011
Maximum Allowable Salary to Partners	
1. 90% On First 3,00,000 of Book Profit	270000
2. 60% of the rest (1316011 x 0.6)	789607
Maximum Allowable Salary to Partners	1059607

Signature
(SAMIR PRAFULCHANDRA MODASIYA)
For AARATH ENTERPRISE
Date-20.09.2023