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FINAL ACCOUNTS OF:

SHREE SAI INDUSTRIES
(PROPRIETOR: ISHWAR SUMATRAO SUTAR)

FOR THE YEAR ENDED 31-03-2021

REGISTERD ADDRESS:
HOUSE NO. 527, GADDI GUDAM,
CHAVANI,
AURANGABAD 431 001.

FY 2020-21

AY 2021-22



AUDITOR:

G. S. LOHIYA & ASSOCIATES
CHARTERED ACCOUNTANTS

ADDRESS:

FLAT NO. 1, 'SIDDHI-SAI COMPLEX',
PLOT NO. 22, SHRINIKETAN COLONY,
LMS JEWELLERS ROAD, AURANGABAD 431 001

Tel: (0240) 2344133 Mobile: 9422742133

E-mail: gsl_asso@yahoo.com

C 2

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2021-22

PAN	CVMPS8586A		
Name	ISHWAR SUMATRAO SUTAR		
Address	House No. 527 , Gaddi - Gudam , Cantonment Area , Aurangabad , 19-Maharashtra , 91-India , 431001		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	216494250150222

Current Year business loss, if any	1		0
Total Income			12,39,260
Book Profit under MAT, where applicable	2		0
Adjusted Total Income under AMT, where applicable	3		12,39,260
Net tax payable	4		1,91,649
Interest and Fee Payable	5		0
Total tax, interest and Fee payable	6		1,91,649
Taxes Paid	7		3,43,471
(+)Tax Payable /(-)Refundable (6-7)	8		(-) 1,51,820
Dividend Tax Payable	9		0
Interest Payable	10		0
Total Dividend tax and interest payable	11		0
Taxes Paid	12		0
(+)Tax Payable /(-)Refundable (11-12)	13		0
Accrued Income as per section 115TD	14		0
Additional Tax payable u/s 115TD	15		0
Interest payable u/s 115TE	16		0
Additional Tax and interest payable	17		0
Tax and interest paid	18		0
(+)Tax Payable /(-)Refundable (17-18)	19		0

This return has been digitally signed by ISHWAR SUMATRAO SUTAR in the capacity of Self having PAN CVMPS8586A from IP address 10.1.219.49 on 15-02-2022 20:42:22
DSC SI. No. & Issuer 3675307 & 50349157CN=Capricorn CA 2014,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

System Generated
Barcode/QR Code



CVMPS8586A03216494250150222BBBC157179FA5BF5F775922CBBA67A17C9606AE1

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

ISHWAR SUMATRAO SUTAR**ADDRESS:**

HOUSE NO. 527, GADDI GUDAM, CHAVANI,
AURANGABAD 431 001.

P.A.N.	:-	CVMPS 8586A	Previous Year	:-	Ending on 31-03-2021
Date of Birth	:-	22-06-1988	Assesment Year	:-	2021 - 22
Status	:-	Individual	Nature of Activity	:-	Labour Contractor

COMPUTATION OF TOTAL INCOME**Income From House Property**

Assessee owns a self occupied Residential Row House CTS No.1/1, Flat No A-1, Laxmi Colony, Chhawani, Aurangabad

Gross Annual Value of Residential House Property

0.00

Less: Deduction U/s 24

U/s 24 (b): Interest on Borrowed Capital

330489.97

restricted to

-200000.00

Capital Gains

Long Term Capital Loss as per working below

-5850.00

Income From Business

Net Profit as per Profit & Loss Account

1571060.00

Income From Other Sources

Interest on Income Tax Refund

1761.00

Gross Total Income**1372821.00****Less: Deduction Under Chapter VIA:**

U/s 80C: Housing Loan Repayment
Tuition Fees

87566.00

46000.00

133566.00

Net Taxable Income**1239255.00**

Tax Payable on Above Income

184277.00

Add: Education Cess @ 4%

7371.00

Total Tax Payable

191648.00

Less: TDS

343471.00

Self Assesment Tax Paid / (-) Refund

-151823.00**Ishwar Sumantrao Sutar****Capital Gain Working:**

A) Sale Proceeds of the Flat No. 8, Stilt Floor, Swarg Residency, Gut No. 137, Plot No. 43 & 44, Satara, Aurangabad-431001

1700000.00

Less: Indexed Cost of Acquisition

Cost of Acquisition FY 2013-14 * Cost Inflation Index of 2020-21

1075520 * 301

1471507.00

Cost Inflation Index of 2013 - 14

220

Less: Indexed Cost of Improvement

Cost of Improvement FY 2019-20 * Cost Inflation Index of 2020-21

225000 * 301

234343.00

Cost Inflation Index of 2019 - 20

289

1705850.00

Long Term Capital Gain / - Loss

-5850.00


04

AY 2021-22

SHREE SAI INDUSTRIES
PROP: ISHWAR SUMATRAO SUTAR
ADDRESS:
HOUSE NO. 527, GADDI GUDAM, CHAVANI,
AURANGABAD 431 001.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

Particulars	Amount	Particulars	Amount
To PF Expenses	2454650.75	By Gross Receipts	50775654.00
To ESIC Expenses	823425.72		
To Rent Paid	117000.00		
To Staff & Welfare Expenses	63120.00		
To Supervisor's Salary	1059194.00		
To Wages & Salaries	43704294.38		
To Gross Profit C/d	2553969.15		
Total	50775654.00	Total	50775654.00
To Accounting charges	25000.00	By Gross Profit B/d	2553969.15
To Audit Fees	15000.00		
To Bank Charges	24946.42		
To Bonus Paid	339059.00		
To Conveyance Expenses	75497.00		
To Interest on CC	14750.00		
To Late Fees on GST	33050.00		
To License Fees	25000.00		
To Misc. Expenses	8577.10		
To Office Expenses	20217.00		
To Office Rent	50000.00		
To Printing & Stationery	46845.00		
To Professional Fees	51000.00		
To Telephone Charges	28091.00		
To Training Expenses	97750.00		
To Traveling Expenses	16000.00		
To Vehicle Expenses	51637.00		
To Debited by Customer	13517.61		
To Depreciation	46972.00		
To Net Profit C/d	1571060.02		
Total	2553969.15	Total	2553969.15

As per our report of even date annexed with Form 3CD.

For G S Lohiya & Associates
Chartered Accountants



(Signature)

CA Gokul S Lohiya (Proprietor)
M No. 119310 FRN: 126561W
Place: Aurangabad Date: 15-02-2022
UDIN: 22119310ACPF8324

For Shree Sai Industries

(Signature)

Ishwar Sumatrao Sutar
(Proprietor)

SHREE SAI INDUSTRIES
 PROP: ISHWAR SUMATRAO SUTAR
 ADDRESS:
 HOUSE NO. 527, GADDI GUDAM, CHAVANI,
 AURANGABAD 431 001.

BALANCE SHEET AS AT 31ST MARCH, 2021

Liabilities	Amount	Assets	Amount
Capital A/c: Ishwar S Sutar (As per separate account)	3792910.86	Fixed Aseet	
		Honda Amaze Car	276085.00
		Less: Depre. @ 15%	41413.00
			234672.00
Secured Loan		Printer	13897.00
SBI Housing Loan (79861)	1016007.00	Less: Depre. @ 40%	5559.00
Bank of Baroda Housing Loan (0234)	2486508.00		8338.00
Bank of Maharashtra CC A/c (4236)	714968.00	Investment	
Shriram Finance Vehicle Loan	71122.00	Row House No. 01 (Mirajgave)	1421860.00
		Flat At Chhawani, Aurangabad (No. 1, Ashoka	3204760.00
Unsecured Loan		Current Assets & Loans & Advances	
At Kamble	100000.00	Sundry Debtors	
Santosh Late	250000.00	Akar Auto Industries	531464.00
		Bajaj Auto Limited	7543904.00
Current Liabilities & Provisions		7 Apple Hotel (Aurangabad)	82038.00
Abhiman Coms Pvt Ltd	38348.00	7 Apple Hotel (Lonavala)	916256.01
Insafe Service Pvt. Ltd	88795.00	7 Apple Hotel (Vadodara)	179325.43
G. S. Lohiya and Associates	17700.00	Dhoot Transmission Indore	1777164.62
Naresh Engineering	336732.20	Empire Spices and Foods Limited	52942.00
Som Autotech Pvt. Ltd	430179.22	Hindustan Composites Ltd.	100237.13
		Jith Enterprises	781600.77
Provisions		Savera Press	18765.00
Accounting Charges Payable	25000.00	Sylder Pack	102636.07
Audit Fees Payable	15000.00	Sylder Remides Pvt Ltd	213984.00
Professional Fees Payable	10000.00	Tragen Technology Pvt Ltd	22390.00
Wages Payable	4166813.93	Varroc Engineering Ltd	534052.60
EPF Payable	1038018.00	Varroc Polymers Pvt Ltd - IV (SDS)	1235178.41
ESIC Payable	231711.00	Yeshree Pres Comp Pvt Ltd	40568.00
Professional Tax Payable	50650.00	Rent Deposit	50000.00
GC Payable	4252481.59		

Contd....



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SHREE SAI INDUSTRIES
PROP: ISHWAR SUMATRAO SUTAR

ADDRESS:

HOUSE NO. 527, GADDI GUDAM, CHAVANI,
AURANGABAD 431 001.

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		<u>Cash & Bank Balance</u>	
		Bank of Baroda SB (4830)	1070.10
		Central Bank of India CA (8148)	6989.05
		State Bank of India SB (0670)	2740.26
		Yash Bank CA (0708)	1778.24
		Niyo Bharat CA (3685)	39.00
		Indian Bank SB (8623)	1630.00
		Indian Bank CA (9859)	23928.52
		Cash Balance	42633.59
Total		19132944.80	Total 19132944.80

CAPITAL ACCOUNT: ISHWAR SUTAR

<u>Particulars</u>	<u>Amount</u>	<u>Particulars</u>	<u>Amount</u>
To TDS (AY 21-22)	343470.72	By Balance B/d	2356358.43
To Tuition Fees	46000.00	By Profit By the Year	1571060.02
To Interest on Housing Loan (SBI)	80481.00	By Interest Received on SB A/c	497.00
To Interest on Housing Loan (BOB)	250008.97	By Income Tax Refund Received	176097.00
To Interest on Vehicle Loan	17892.00	By Interest Received on IT Refund	1573.00
To Withdrawals	158350.90	By Star Health Insurance	45049.00
To Balance C/fd	3792910.86	By Profit on Sale of Plot	538480.00
Total	4689114.45	Total	4689114.45

As per our report of even date annexed with Form 3CD.

For G S Lohiya & Associates
Chartered Accountants



CA Gokul S Lohiya (Proprietor)
M No. 119310 FRN: 126561W
Place: Aurangabad Date: 15-02-2022
UDIN: 22119310ACPFXF8324

For Shree Sai Industries

Ishwar Sumantrao Sutar
(Proprietor)

SHREE SAI INDUSTRIES
PROP: ISHWAR SUMATRAO SUTAR

ADDRESS:
HOUSE NO. 527, GADDI GUDAM, CHAVANI,
AURANGABAD 431 001.

GST ACCOUNT

Particulars	Amount	Particulars	Amount
		By Balance B/d	2367145.00
<u>To GST on Purchase</u>	40982.00	<u>By GST on Sale</u>	9139619.00
CGST	20491.00	CGST	2720441.00
SGST	20491.00	SGST	2720441.00
		IGST	3698737.00
<u>To GST Paid :</u>	7213302.00	By Difference Rounded Off	2.00
25-04-20	499620.00		
06-05-20	669554.00		
06-06-20	536936.00		
20-06-20	625895.00		
30-06-20	147132.00		
24-07-20	312121.00		
27-10-20	345723.00		
19-11-20	414516.00		
19-11-20	334845.00		
03-12-20	385299.00		
21-12-20	896245.00		
17-02-21	994108.00		
11-03-21	478184.00		
30-11-20	191196.00		
19-12-20	105364.00		
20-01-21	143812.00		
17-03-21	132752.00		
<u>To GST Paid In Next Yr (FY 21-22)</u>	4230273.00		
16-04-21	81380.00		
08-04-21	1000611.00		
30-04-21	1055921.00		
26-05-21	2092361.00		
<u>To GST Payable</u>	22209.00		
(GST to be in Next Yr FY 21-22)			
	11506766.00		11506766.00



For Shree Sai Industries

(Signature)
Ishwar Sumantrao Sutar
(Proprietor)



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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-Mar-2021, and the profit & loss account for the period beginning from 01-Apr-2020 to ending on 31-Mar-2021, attached herewith, of

Ishwar Sumatrao Sutar

House No. 527, Gaddi - Gudam, Cantonment Area, Aurangabad, Maharashtra, 431 001, India

PAN: CVMP8586A, Aadhaar: 848126697166

2. We certify that the balance sheet and the profit & loss account are in agreement with the books of account maintained at the head office at *Aurangabad* and 0 branches.

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

- 1 *We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on test basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Firm, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.*
- 2 *The scope of audit consists of the transactions recorded in the books of books of SHREE SAI INDUSTRIES, proprietary concern of ISHWAR SUMATRAO SUTAR.*
- 3 *Balances of Debtors, Creditors, Deposits and Advances are as per books of accounts and are subject to reconciliation and confirmation from the respective parties in the absence of statement of accounts of the parties.*
- 4 *Few wages expenses, staff welfare expenses, conveyance expenses, etc. are partially supported by outside evidence and are vouched on the basis of home vouchers only.*

(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 31-Mar-2021; and
- (ii) in the case of the profit & 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:
NIL



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For G S Lohiya & Associates

G. S. Lohiya

(Signature and stamp/seal of the signatory)

GOKUL S LOHIYA

Proprietor, M. No. 119310

Firm reg. No. 126561W

Full Address: Flat No. 1, 'Siddhi-Sai Complex', Plot No. 22,
Shriniketan Colony, Aurangabad, Maharashtra,
431 001, India

Place: **Aurangabad**

Date: **15-Feb-2022**

UDIN: 22119310ACPFXF8324

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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	: Ishwar Sumatrao Sutar
2	Address	: House No. 527, Gaddi - Gudam, Cantonment Area, Aurangabad, Maharashtra, 431 001, India
3	Permanent Account Number or Aadhaar Number	: PAN: CVMPS8586A, Aadhaar: 848126697166
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	: GST Act, Maharashtra - 27 CVMPS8586A 1ZX
5	Status	: INDIVIDUAL
6	Previous year	: 01-Apr-2020 to 31-Mar-2021
7	Assessment year	: 2021-22
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	: 44AB(a)
8a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/ 115BAD?	: No

PART - B

9	<p>(a) 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?</p>	Not Applicable
	<p>(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.</p>	Not Applicable
10	<p>(a) 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). (b) If there is any change in the nature of business or profession, the particulars of such change.</p>	As per sch.10
11	<p>(a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.</p>	No.
	<p>(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.)</p>	As per sch.11b
	<p>(c) List of books of account and nature of relevant documents examined.</p>	As per sch.11c
12	<p>Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant sections (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)</p>	No
13	<p>(a) Method of accounting employed in the previous year.</p>	Mercantile system
	<p>(b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.</p>	No
	<p>(c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.</p>	Not Applicable



Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)
(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			
		Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)
	ICDS I - Accounting Policies ICDS II - Valuation of Inventories ICDS III - Construction Contracts ICDS IV - Revenue Recognition ICDS V - Tangible Fixed Assets ICDS VI - Changes in Foreign Exchange Rates ICDS VII - Governments Grants ICDS VIII - Securities ICDS IX - Borrowing Costs ICDS X - Provisions, Contingent Liabilities and Contingent Assets			Not Applicable
(f)	Disclosure as per ICDS: ICDS I - Accounting Policies ICDS II - Valuation of Inventories ICDS III - Construction Contracts ICDS IV - Revenue Recognition ICDS V - Tangible Fixed Assets ICDS VII - Governments Grants ICDS IX - Borrowing Costs ICDS X - Provisions, Contingent Liabilities and Contingent Assets			As per sch.13f
14	(a) Method of valuation of closing stock employed in the previous year.			
	(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
		Increase in profit (Rs.)	Decrease in profit (Rs.)	
15	Give the following particulars of the capital asset converted into stock-in-trade: - (a) Description of capital asset; (b) Date of acquisition; (c) Cost of acquisition; (d) Amount at which the asset is converted into stock-in-trade.			NIL
16	Amounts not credited to the profit and loss account, being,-			
	(a) the items falling within the scope of section 28;			NIL
	(b) the pro forma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;			NIL
	(c) escalation claims accepted during the previous year;			NIL
	(d) any other item of income;			NIL
	(e) capital receipt, if any.			NIL
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			NIL
	Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to subsection (1) of section 43CA applicable? [Yes/No]
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 sch.18



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(a) Description of asset/block of assets.
 (b) Rate of depreciation.
 (c) Actual cost or written down value, as the case may be.
 (ca) Adjustment made to written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)
 (cb) Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession
 (cc) Adjusted written down value
 Additions/deductions during the year with dates; in the case of any
 (d) addition of an asset, date put to use; including adjustments on account of—
 Central Value Added Tax credits claimed and allowed under the Central
 (i) Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994,
 (ii) change in rate of exchange of currency, and
 (iii) subsidy or grant or reimbursement, by whatever name called.
 (e) Depreciation allowable.
 (f) Written down value at the end of the year.

19 Amounts admissible under sections-
 a) 32AD, (b) 33AB, (c) 33ABA, (d) 35(1)(i), (e) 35(1)(ii), (f) 35(1)(ia), (g) 35(1)(iii), (h) 35(1)(iv), (i) 35(2AA), (j) 35(2AB), (k) 35ABA, (l) 35ABB, (m) 35AD, (n) 35CCA, (o) 35CCC, (p) 35CCD, (q) 35D, (r) 35DD, (s) 35DDA, (t) 35E:
 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 provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.

NIL

20 (a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]
 (b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):

NIL
 As per sch.20b

Serial number	Nature of fund	Sum received from employees	Due date for payment	The actual Amount paid	The actual date of payment to the concerned authorities
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21 (a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of -
 Capital expenditure
 Personal expenditure
 Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like, published by a political party
 Expenditure incurred at clubs being entrance fees and subscriptions
 Expenditure incurred at clubs being cost for club services and facilities used
 Expenditure by way of penalty or fine for violation of any law for the time being force
 Expenditure by way of any other penalty or fine not covered above
 Expenditure incurred for any purpose which is an offence or which is prohibited by law

NIL

(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:
 (I) date of payment
 (II) amount of payment
 (III) nature of payment

NIL



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(IV) name and address of the payee	
(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) (I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payee (V) amount of tax deducted	NIL
(ii) as payment referred to in sub-clause (ia) (A) Details of payment on which tax is not deducted: (I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payee	NIL
(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. (I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payee (V) amount of tax deducted (VI) amount out of (V) deposited, if any	NIL
(iii) as payment referred to in sub-clause (ib) Details of payment on which levy is not deducted: (A) (I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payee	NIL
(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. (I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payer (V) amount of levy deducted (VI) amount out of (V) deposited, if any	NIL
(iv) under sub-clause (ic) [Wherever applicable]	NIL
(v) under sub-clause (iia)	NIL
(vi) under sub-clause (iib)	NIL
(vii) under sub-clause (iii) (A) date of payment (B) amount of payment (C) name and address of the payee	NIL
(viii) under sub-clause (iv)	NIL
(ix) under sub-clause (v)	NIL
(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;	Not Applicable
(d) Disallowance/deemed income under section 40A(3):	



	<p>(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:</p>	<p>Yes</p>					
<table border="1"> <thead> <tr> <th data-bbox="143 302 207 358">Serial number</th> <th data-bbox="207 302 319 358">Date of payment</th> <th data-bbox="319 302 622 358">Nature of payment</th> <th data-bbox="622 302 734 358">Amount</th> <th data-bbox="734 302 1149 358">Name and Permanent Account Number or Aadhaar Number of the payee, if available</th> </tr> </thead> </table>	Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number or Aadhaar Number of the payee, if available	<p>(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);</p>	<p>Yes</p>
Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number or Aadhaar Number of the payee, if available			
	<table border="1"> <thead> <tr> <th data-bbox="207 470 319 537">Serial number</th> <th data-bbox="319 470 430 537">Date of payment</th> <th data-bbox="430 470 622 537">Nature of payment</th> <th data-bbox="622 470 734 537">Amount</th> <th data-bbox="734 470 1149 537">Name and Permanent Account Number or Aadhaar Number of the payee, if available</th> </tr> </thead> </table>	Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number or Aadhaar Number of the payee, if available	
Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number or Aadhaar Number of the payee, if available			
(e)	<p>provision for payment of gratuity not allowable under section 40A(7);</p>	<p>NIL</p>					
(f)	<p>any sum paid by the assessee as an employer not allowable under section 40A(9);</p>	<p>NIL</p>					
(g)	<p>particulars of any liability of a contingent nature;</p>	<p>NIL</p>					
(h)	<p>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;</p>	<p>NIL</p>					
(i)	<p>amount inadmissible under the proviso to section 36(1)(iii)</p>	<p>NIL</p>					
22	<p>Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.</p>	<p>NIL</p>					
23	<p>Particulars of payments made to persons specified under section 40A (2)(b).</p>	<p>NIL</p>					
24	<p>Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.</p>	<p>NIL</p>					
25	<p>Any amount of profit chargeable to tax under section 41 and computation thereof.</p>	<p>NIL</p>					
26	<p>In respect of any sum referred to in clauses (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-</p> <p>(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</p> <p>(a) paid during the previous year;</p> <p>(b) not paid during the previous year.</p> <p>(B) Was incurred in the previous year and was</p> <p>(a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);</p> <p>(b) not paid on or before the aforesaid date.</p>	<p>NIL</p>					
27	<p>(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.)</p>	<p>No</p>					
27	<p>(a) Amount of Central Value Added Tax credits/ Input Tax Credit(ITC) availed of or utilised 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 the accounts.</p>	<p>NIL</p>					
27	<p>(b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.</p>	<p>NIL</p>					
28	<p>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)(viii), if yes, please furnish the details of the same.</p>	<p>Not Applicable</p>					
29	<p>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)(vii), if yes, please furnish the details of the same.</p>	<p>Not Applicable</p>					
29A	<p>(a) Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in section 56(2)(ix)?</p>	<p>No</p>					
29A	<p>(b) If yes, please furnish the following details:</p>						



[Handwritten signature]

	(i) Nature of income (ii) Amount thereof	
29B	(a) Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in section 56(2)(x)? (b) If yes, please furnish the following details: (i) Nature of income (ii) Amount (in Rs.) thereof	No
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].	NIL
30A	(a) Whether primary adjustment to transfer price, as referred to in section 92CE(1), has been made during the previous year? (b) If yes, please furnish the following details: (i) Under which clause of section 92CE(1) primary adjustment is made? (ii) Amount (in Rs.) of primary adjustment Whether the excess money available with the associated enterprise (iii) is required to be repatriated to India as per the provisions of section 92CE(2)? (iv) 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 (v) excess money which has not been repatriated within the prescribed time	No NIL
30B	(a) 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 section 94B(1)? (b) If yes, please furnish the following details: (i) Amount (in Rs.) of expenditure by way of interest or of similar nature incurred (ii) Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.) (iii) 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 (iv) Details of interest expenditure brought forward as per sub-section (4) of section 94B (v) Details of interest expenditure carried forward as per sub-section (4) of section 94B	Not Applicable NIL NIL
30C	(a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year? (b) If yes, please specify:- (i) Nature of the impermissible avoidance arrangement: (ii) Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:	This clause is kept in abeyance till 31-Mar-2022
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: (i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the lender or depositor; (ii) amount of loan or deposit taken or accepted; (iii) whether the loan or deposit was squared up during the previous year; (iv) maximum amount outstanding in the account at any time during the previous year; whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account; (v)	As per sch.31a



[Handwritten Signature]

<p>(vi) in case the 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.</p>	
<p>(b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:</p> <p>(i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the person from whom specified sum is received;</p> <p>(ii) amount of specified sum taken or accepted;</p> <p>(iii) whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;</p> <p>(iv) in case the 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.</p> <p>(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)</p>	NIL
<p>(ba) 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:</p> <p>(i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;</p> <p>(ii) Nature of transaction;</p> <p>(iii) Amount of receipt (in Rs.);</p> <p>(iv) Date of receipt;</p>	NIL
<p>(bb) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:</p> <p>(i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;</p> <p>(ii) Amount of receipt (in Rs.);</p>	NIL
<p>(bc) 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:</p> <p>(i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;</p> <p>(ii) Nature of transaction;</p> <p>(iii) Amount of payment (in Rs.);</p> <p>(iv) Date of payment;</p>	NIL
<p>(bd) 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:</p> <p>(i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;</p> <p>(ii) Amount of payment (in Rs.);</p>	NIL



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	<p>(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 Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)</p>																							
(c)	<p>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</p> <p>(i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;</p> <p>(ii) amount of the repayment;</p> <p>(iii) maximum amount outstanding in the account at any time during the previous year;</p> <p>(iv) whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account;</p> <p>(v) 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.</p>							NIL																
(d)	<p>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</p> <p>(i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;</p> <p>(ii) repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year.</p>							NIL																
(e)	<p>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:—</p> <p>(i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;</p> <p>(ii) repayment 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.</p> <p>(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act).</p>							NIL																
32	<p>(a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 8%;">SI No</th> <th style="width: 12%;">Assessment Year</th> <th style="width: 12%;">Nature of loss/allowance (in rupees)</th> <th style="width: 12%;">Amount as returned (in rupees)^</th> <th style="width: 12%;">All losses/allowances not allowed under section 115BAA/115BAC/115BAD</th> <th style="width: 12%;">Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD</th> <th style="width: 12%;">Amount as assessed (give reference to relevant order)</th> <th style="width: 12%;">Remarks</th> </tr> </thead> <tbody> <tr> <td colspan="8">^If the assessed depreciation is less and no appeal pending then take assessed.</td> </tr> </tbody> </table>							SI No	Assessment Year	Nature of loss/allowance (in rupees)	Amount as returned (in rupees)^	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	Amount as assessed (give reference to relevant order)	Remarks	^If the assessed depreciation is less and no appeal pending then take assessed.								As per sch.32a
SI No	Assessment Year	Nature of loss/allowance (in rupees)	Amount as returned (in rupees)^	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	Amount as assessed (give reference to relevant order)	Remarks																	
^If the assessed depreciation is less and no appeal pending then take assessed.																								
(b)	<p>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</p>							Not Applicable																
(c)	<p>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.</p>							NIL																



[Handwritten Signature]

(d)	Whether the assessee 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.	NIL									
(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, if yes, please furnish the details of speculation loss if any incurred during the previous year.	NA									
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	As per sch.33									
34	Section under which deduction is claimed and fulfils the conditions, if any, specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.										
(a)	<p>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:</p> <ol style="list-style-type: none"> 1 Tax deduction and collection Account Number (TAN) 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 (5) 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) 	No									
(b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:	Not Applicable									
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Tax deduction and collection Account Number (TAN)</th> <th style="width: 10%;">Type of Form</th> <th style="width: 10%;">Due date for furnishing</th> <th style="width: 10%;">Date of furnishing, if furnished</th> <th style="width: 50%;">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.</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Tax deduction and collection Account Number (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.					
Tax deduction and collection Account Number (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.							
(c)	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	Not Applicable									
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Tax deduction and collection Account Number (TAN)</th> <th style="width: 30%;">Amount of interest under section 201(1A)/206C(7) is payable</th> <th style="width: 40%;">Amount paid out of column (2) along with date of payment.</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.							
Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.									
35 (a)	<p>In the case of a trading concern, give quantitative details of principal items of goods traded:</p> <ol style="list-style-type: none"> (i) opening Stock; (ii) purchases during the previous year; (iii) sales during the previous year; (iv) closing Stock; (v) shortage/excess, if any. 	Not Applicable									
35 (b)	<p>In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products:</p> <p>A Raw materials :</p> <ol style="list-style-type: none"> (i) opening stock; (ii) Purchases during the previous year; (iii) consumption during the previous year; 	Not Applicable									



	(iv) sales during the previous year; (v) closing stock; (vi) yield of finished products; (vii) percentage of yield; (viii) shortage/excess, if any.											
	B Finished products/By-products : (i) opening stock; (ii) purchases during the previous year; (iii) quantity manufactured during the previous year; (iv) sales during the previous year; (v) closing stock; (vi) shortage/excess, if any.	Not Applicable										
36A	(a) Whether the assessee has received any amount in the nature of dividend as referred to in section 2(22)(e)?	No										
	(b) If yes, please furnish the following details: (i) Amount received (in Rs.) (ii) Date of receipt	NIL										
37	Whether any cost audit was carried out, 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.	NA										
38	Whether any audit was conducted under the Central Excise Act, 1944, 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.	NA										
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, 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.	NA										
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year: 1. Total turnover of the assessee 2. Gross profit/turnover 3. Net profit/turnover 4. Stock-in-trade/turnover 5. Material Consumed/finished goods produced (The details required to be furnished for principal items of goods traded or manufactured or services rendered)	As per sch.40										
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.	NIL										
42	(a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?	No										
	(b) If yes, please furnish:	NIL										
	<table border="1"> <thead> <tr> <th>Income-tax Department Reporting Entity Identification Number</th> <th>Type of Form</th> <th>Due date for furnishing</th> <th>Date of furnishing, if furnished</th> <th>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.</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	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.						
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.								
43	(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in section 286(2)	No										
	(b) if yes, please furnish the following details:											
	(i) Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity											
	(ii) Name of parent entity											
	(iii) Name of alternate reporting entity (if applicable)											
	(iv) Date of furnishing of report											



(c) if not due, Expected date of filing						This clause is kept in abeyance till 31-Mar-2022
44	Break-up of total expenditure of entities registered or not registered under the GST:					
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 services exempt from GST	Relating to Entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities		



For G S Lohiya & Associates

(Signature and stamp/seal of the signatory)

Name of the signatory:

GOKUL S LOHIYA

Proprietor, M. No. 119310

Firm reg. No. 126561W

Full Address : Flat No. 1, 'Siddhi-Sai Complex', Plot No. 22, Shriniketan Colony, Aurangabad, Maharashtra, 431 001, India

Place: AURANGABAD

Date: 15-Feb-2022

Full Address :

10: Details of business \ profession

Sector	Sub-Sector	Code	Particulars of change
1 Other Services	Other services	21008	No Change

11b: Books maintained

	Address
1 Bank book	House No. 527, Gaddi - Gudam, Cantonment Area, Aurangabad-431001, Maharashtra, India
2 Cash book	. -do-
3 Journal	. -do-
4 Ledger	. -do-
5 Sales register	. -do-

11c: Books / documents examined

1 Bank book
2 Cash book
3 Journal
4 Ledger
5 Sales register

13f: Disclosure as per ICDS

ICDS	Disclosure
1 ICDS I - Accounting Policies	The financial statements have been prepared under the historical cost convention. Accounting policies not specifically referred to otherwise are consistent with the generally accepted accounting principles followed by the assessee. There is no change in the accounting policy during the year.
2 ICDS II - Valuation of Inventories	Not Applicable
3 ICDS III - Construction Contracts	Not Applicable
4 ICDS IV - Revenue Recognition	Assessee recognised revenue as per Mercantile System of accounting
5 ICDS V - Tangible Fixed Assets	Tangible fixed assets are recognized at all attributable direct cost including borrowing cost, if any, till the assets are first put to use. Improvements and repairs that result in increasing the earlier assessed performance of the tangible fixed asset is capitalized. Depreciation on these tangible fixed assets is provided as per the provisions of section 32 of Income Tax Act, 1962
6 ICDS VII - Governments Grants	Not Applicable
7 ICDS IX - Borrowing Costs	Not Applicable
8 ICDS X - Provisions, Contingent Liabilities and Contingent Assets	No such liabilities are noticed which are contingent in nature hence provisions not made



✶

18 (j): Depreciation allowable under the Act

Block of Assets	Rate	W.D.V. as on 01.04.20	Adjustment made to the W.D.V. under section 115BAC/115 BAD	Adjustment made to the W.D.V. of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted W.D.V	Additions Up to 3.10.20	Additions after 3.10.20	Deletion	Total	Other Adjustments, if any	Depreciation	W.D.V. as on 31.03.2021
5. Plant/ Machinery - not covered in other blocks, cars...	15%	2,76,085	NIL		2,76,085	NIL	NIL	NIL	2,76,085	NIL	41,413	2,34,672
7. Plant/ Machinery - computer, energy saving devices...	40%	13,897	NIL		13,897	NIL	NIL	NIL	13,897	NIL	5,559	8,338
Total		2,89,982	0		2,89,982		0		2,89,982	0	46,972	2,43,010



(Handwritten signature)

20b: Employees' contributions to welfare funds u/s 36(1)(va)

Nature of fund - EPF		Sum received from employees	Due date for payment	The actual Amount paid	The actual date of payment to the concerned authorities
1	EPF	26,898	15-May-2020	26,898	15-May-2020
2	EPF	1,757	15-Jun-2020	1,757	11-Jun-2020
3	EPF	8,284	15-Jul-2020	8,284	15-Jul-2020
4	EPF	11,638	15-Aug-2020	11,638	12-Aug-2020
5	EPF	1,89,007	15-Sep-2020	1,89,007	15-Sep-2020
6	EPF	2,19,938	15-Oct-2020	2,19,938	15-Oct-2020
7	EPF	2,32,313	15-Nov-2020	2,32,313	15-Nov-2020
8	EPF	1,83,558	15-Dec-2020	1,83,558	15-Dec-2020
9	EPF	2,01,304	15-Jan-2021	2,01,304	14-Jan-2021
10	EPF	2,16,533	15-Feb-2021	2,16,533	15-Feb-2021
11	EPF	2,21,648	15-Mar-2021	2,21,648	15-Mar-2021
12	EPF	1,80,803	15-Apr-2021	1,80,803	15-Apr-2021
13	EPF	43,930	15-Jul-2020	43,930	15-Jul-2020
14	EPF	85,345	15-Aug-2020	85,345	13-Aug-2020
15	EPF	29,996	15-Sep-2020	29,996	15-Sep-2020
16	EPF	34,832	15-Oct-2020	34,832	15-Oct-2020
17	EPF	85,080	15-Nov-2020	85,080	15-Nov-2020
18	EPF	71,682	15-Dec-2020	71,682	15-Dec-2020
19	EPF	79,320	15-Jan-2021	79,320	15-Jan-2021
20	EPF	1,08,402	15-Feb-2021	1,08,402	15-Feb-2021
21	EPF	1,30,974	15-Mar-2021	1,30,974	15-Mar-2021
22	EPF	1,01,590	15-Apr-2021	1,01,590	15-Apr-2021
Total		24,64,832		24,64,832	



223

Schedules to Form 3CD - Ishwar Sumatrao Sutar - A.Y. 2021-22

Nature of fund -ESI		Sum received from employees	Due date for payment	The actual Amount paid	The actual date of payment to the concerned authorities
1	ESI	2,642	15-May-2020	2,642	15-May-2020
2	ESI	1,203	15-Jun-2020	1,203	15-Jun-2020
3	ESI	3,569	15-Jul-2020	3,569	15-Jul-2020
4	ESI	2,294	15-Jul-2020	2,294	15-Jul-2020
5	ESI	6,259	15-Aug-2020	6,259	15-Aug-2020
6	ESI	2,397	15-Aug-2020	2,397	15-Aug-2020
7	ESI	3,369	15-Sep-2020	3,369	15-Sep-2020
8	ESI	3,908	15-Sep-2020	3,908	15-Sep-2020
9	ESI	10,402	15-Oct-2020	10,402	15-Oct-2020
10	ESI	2,573	15-Oct-2020	2,573	15-Oct-2020
11	ESI	11,924	15-Nov-2020	11,924	15-Nov-2020
12	ESI	5,866	15-Nov-2020	5,866	15-Nov-2020
13	ESI	12,916	15-Dec-2020	12,916	15-Dec-2020
14	ESI	4,596	15-Dec-2020	4,596	15-Dec-2020
15	ESI	4,122	15-Jan-2021	4,122	15-Jan-2021
16	ESI	16,397	15-Jan-2021	16,397	15-Jan-2021
17	ESI	16,879	15-Feb-2021	16,879	15-Feb-2021
18	ESI	9,067	15-Feb-2021	9,067	15-Feb-2021
19	ESI	16,920	15-Mar-2021	16,920	15-Mar-2021
20	ESI	9,737	15-Mar-2021	9,737	15-Mar-2021
21	ESI	14,161	15-Apr-2021	14,161	15-Apr-2021
22	ESI	12,606	15-Apr-2021	12,606	15-Apr-2021
Total		1,73,807		1,73,807	

31a: Loans/ Deposits/ sums accepted u/s 269SS

Name	Address	PAN/Aadhaar	Amount of deposit/ loan squared up	Maximum Amount o/s	Accepted by Cheque/D D/ECS	Accepted by A/c payee Cheque/DD
1 Atul B Kamble	Aurangabad		1,00,000	No	1,00,000	NEFT N A
2 Santosh Late	Aurangabad		2,50,000	No	2,00,000	NEFT N A
Total			3,50,000			

32a: Brought forward Loss

Asst. Year	Nature of loss/allowance	Amount as returned ^A	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	Amount as assessed	Asst. Order No.	Asst. order date	Remarks
2019-20	House Property loss	2,00,000			2,00,000			Assessed Amount is as per self assessment u/s 140A.
Total		2,00,000	NIL	NIL	2,00,000			

^AIf the assessed depreciation is less and no appeal pending then take assessed.



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33: Deductions under chapter VI A & section 10AA

Section	Amounts admissible
80C	1,33,566
Total	1,33,566

40: Accounting Ratios

		Current year amount	Ratio to turnover(%)	Last year amount	Last year %
1	Total turnover of the assessee	5,07,75,654		3,52,35,874	
2	Gross profit/turnover	25,53,969	5.03	NIL	NIL
3	Net profit/turnover	15,71,060	3.09	14,96,241	4.25
4	Stock-in-trade/turnover	NIL	NIL	NIL	NIL
5	Material consumed to Finished goods		NIL		NIL
	Material consumed	NIL		NIL	
	Finished goods produced	NIL		NIL	

Place: AURANGABAD

Date: 15-Feb-2022

For G S Lohiya & Associates



G. S. Lohiya

GOKUL S LOHIYA
Proprietor, M. No. 119310
Firm reg. No. 126561W

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