

**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  
2023-24

PAN	ABBFA9531E		
Name	ACURA ENGINEERING		
Address	20, Amman Koil Street, Thirumazhisai, Tiruvallur , Chennai , 29-Tamil Nadu, 91-INDIA, 600124		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	438654001251023

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	6,45,550
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	6,45,550
	Net tax payable	5	2,01,412
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	2,01,412
	Taxes Paid	8	3,98,736
Accreted Income and Tax Detail	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 1,97,320
	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by PARTHIBAN RAMESH in the capacity of Managing Partner having PAN BIVPR7712J from IP address 183.82.30.210 on 25-Oct-2023 15:19:50 DSC SI.No & Issuer 6385494 & 24655063CN=e-Mudhra Sub CA for Class 3 Individual 2022,OU=Certifying Authority,O=eMudhra Limited,C=IN

System Generated

Barcode/QR Code



ABBFA9531E054386540012510237c2eb20b530ea845882513acb6d27dd6171e1562

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

Name : Acura Engineering

P. Y. : 2022-2023

Address : 20  
Amman Koil Street  
Thirumazhisai  
Tiruvallur, Chennai - 600 124

P.A.N. : ABBFA 9531 E

D.O.F. : 17-Mar-2015

Status : Partnership Firm

## Statement of Income

	Sch.No	Rs	Rs	Rs.
<b>Profits and gains of Business or Profession</b>				
<i>Business-1</i>				
Net Profit Before Tax as per P & L a/c			6,25,296	
Add: Inadmissible expenses & Income not included				
Depreciation debited to P & L a/c		2,211		
Interest and Remuneration to partners debited to P & L a/c	1	12,00,000		
36 disallowance	2	13,572	12,15,783	
<i>Adjusted Profit of Business-1</i>			18,41,079	
Total income of Business and Profession			18,41,079	
Less: Depreciation as per IT Act	5		2,211	
Book profit			18,38,868	
Less: Remuneration and Interest to partners	3		11,93,321	
<i>Income chargeable under the head "Business and Profession"</i>				6,45,547
<b>Total Income</b>				6,45,547
Total income rounded off u/s 288A				6,45,550
<i>Tax on total income</i>				1,93,665
Add: Cess				7,747
Tax with cess				2,01,412
TDS / TCS	4			3,98,736
<b>Refund Due</b>				1,97,320

## Schedule 1

Interest and Remuneration to partners debited to P & L a/c

Description	Amount
Interest to Partners	
Remuneration to Partners	12,00,000
<b>Total</b>	12,00,000

## Schedule 2

Disallowances of expenditure u/s 36

<u>Description</u>	<u>Disallowance</u>
<u>Employees' contribution to PF/ESI etc. paid after prescribed date or not paid - Section 36(1)(va)</u>	
After due date	13,572
<b>Total Disallowance</b>	<b>13,572</b>

**Schedule 3****Remuneration and Interest to partners**

Name of the partner	Interest deductible	Remuneration deductible
PARTHIBAN - Fixed Rs. 600000		5,96,660
Divyasarumathy - Fixed Rs. 600000		5,96,661
<b>Total</b>		<b>11,93,321</b>
<b>Deductible Remuneration and Interest</b>		<b>11,93,321</b>

**Calculation of allowable remuneration**

Book profit before Adjustments	18,38,868
Book profit	18,38,868
Allowable remuneration u/s 40(b)	11,93,321

**Schedule 4**

TDS as per Form 16A

<u>Deductor, TAN</u>	TDS deducted	TDS claimed in current year	Gross receipt offered
Ashok Leyland Limited, TAN- CHEA25372E	81,067	81,067	40,52,828
Cookson India Private Limited, TAN- CHEC00766D	26,246	26,246	13,10,038
Crescon Project And Services Private Limited, TAN- CHEC09619B	40,217	40,217	20,10,887
Karnataka Rural Infrastructure Development Ltd, TAN- BLRK13716D	9,447	9,447	9,45,123
Kone Elevator India Private Limited, TAN- CHEB00075F	5,728	5,728	2,86,365
Lucas-Tvs Ltd, TAN- CHEL00042A	1,73,322	1,73,322	86,65,116
Lucas-Tvs Ltd, TAN- CHEL00042A	51	51	49,500
Luxshare India Private Limited, TAN- CHEL06721B	1,255	1,255	62,760
Sb Tvs Industrial Ventures Private Limited, TAN- CHES63853G	1,331	1,331	66,544
Sunmax Constructions Private Limited, TAN- CHES49053E	59,522	59,522	29,76,057
Sunmax Constructions Private Limited, TAN- CHES49053E	550	550	27,500
<b>Total</b>	<b>3,98,736</b>	<b>3,98,736</b>	<b>2,04,52,718</b>



*Bank A/c for Refund: Canara bank 3752201000096 IFSC: CNRB0003752*

Date : 25-Oct-2023  
Place : Chennai

**For Acura Engineering**

Authorised Signatory



M/S. ACURA ENGINEERING

NO: 20, AMMAN KOIL STREET, THIRUMAZHISAI, CHENNAI - 600 124.

TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

	Amount (Rs)		Amount (Rs)
To Opening work in Progress	2,81,092	By Gross Receipts	2,15,48,210
To Purchases	1,70,84,880	By Closing Work in Progress	25,62,600
To Other Site Expenses	15,63,373		
To Gross Profit c/f	51,81,465		
	<u>2,41,10,810</u>		<u>2,41,10,810</u>
To Salaries & Wages	17,56,968	By Gross Profit b/f	51,81,465
To Contribution to ESI/PF	3,90,267		
To Staff Welfare	1,25,210		
To Admin Salary	7,02,101		
To Printing & Stationaries	52,101		
To Conveyance	45,210		
To Miscellaneous	2,82,101		
To Depreciation	2,211		
To Net Profit c/f	18,25,296		
	<u>51,81,465</u>		<u>51,81,465</u>
To Partner Reumeration	12,00,000		18,25,296
To Net Profit	6,25,296		
	<u>18,25,296</u>		<u>18,25,296</u>

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For BCS & CO  
Chartered Accountants  
FRN 216248S  
Puvirasan.P  
Partner  
MRN 246661

M/S. ACURA ENGINEERING

NO: 20, AMMAN KOIL STREET, THIRUMAZHISAI, CHENNAI - 600 124.

BALANCE SHEET AS ON 31ST MARCH 2023

LIABILITIES	Amount (Rs.)	Amount (Rs.)	ASSETS	Amount (Rs.)	Amount (Rs.)
<b>Partners' Capital A/C</b>			<b>Fixed Assets</b>		
- Mr.R.Parthiban	4,50,000		- As per Schedule		16,922
- Mrs. Divyasarumathy	4,50,000	9,00,000	<b>Current Assets</b>		
<b>Partners' Current A/C</b>			- Cash at Bank	10,39,832	
- Mr.R.Parthiban	12,40,883		- Cash on Hand	8,451	
- Mrs. Divyasarumathy	12,40,883	24,81,765	- Debtors	10,58,740	
<b>Provisions</b>			- TDS Receivable	3,98,736	
- Provision for Taxation		1,99,717	- GST Credit	4,14,470	
<b>Current Liabilities</b>			- Closing Stock	25,62,600	54,82,829
- Sundry Creditors	14,21,011				
- Expenses Payable	4,97,258	19,18,269			

54,99,751

54,99,751

-SD-



For BCS & CO  
Chartered Accountants  
FRN 016948S  
Puvilarasan.P  
Partner  
MRN 246661



Schedule 5

Depreciation as per Income Tax Act

Block	Rate	WDV as on 01-Apr-2022	Additions (put to use) up to 03-Oct-2022	Additions (put to use) after 03-Oct-2022	Deletions	Total Depreciation	WDV as on 31-Mar-2023
4. Furnitures/ fittings	10%	14,890				14,890	13,401
5. Plant/ Machinery in other blocks, cars...	15%	3,901				3,901	3,316
7. Plant/ Machinery energy saving devices...	40%	342				342	205
<b>Total</b>		<b>19,133</b>				<b>19,133</b>	<b>16,922</b>

[ Signature ]

