

①



WELCOME REFRIGERATION

Proprietor: Mr. Yusuf Khan Mehmud Khan



Tax Audit Report U/s 44AB of the Income Tax Act, 1961

For AY 2023-24

(Previous Year 2022-23)

Auditor: CA Bharatkumar Chandak

GNBS & ASSOCIATES

CHARTERED ACCOUNTANTS

203, Siddhi Arcade, Kalda Corner, Aurangabad 431001

Email: bachandak@gmail.com M.No.: 8275232757 / 9730841166

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	AOUPK0735J		
Name	YUSUF KHAN MEHMUD KHAN		
Address	Welcome Refrigeration, Shop No 5, Cidco Comunity Cente, N-6 Cidco Near Central , Aurangaabd , 19-Maharashtra, 91-INDIA, 431003		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	373591761300923

Taxable Income and Tax Details			
	Current Year business loss, if any	1	0
	Total Income	2	12,93,350
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	12,93,350
	Net tax payable	5	2,08,525
	Interest and Fee Payable	6	339
	Total tax, interest and Fee payable	7	2,08,864
	Taxes Paid	8	2,59,900
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 51,040
Accreted Income and Tax Detail			
	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 YUSUF KHAN MEHMUD KHAN in the capacity of Self having PAN AOUPK0735J from IP address 60.254.25.158 on 30-Sep-2023 21:06:11 DSC SI.No & Issuer 5911315 & 116143262762238CN=Verasys CA 2014,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN

System Generated

Barcode/QR Code



AOUPK0735J033735917613009238b8cd84b2e6fd6977c67c072bffa55e67910150c

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

(2)

A.Y. 2023-2024

Name : Yusuf Khan Mehmud Khan
Father's Name : Mehmud Khan
Address : Welcome Refrigeration
Shop No 5
Cidco Community Cente
N-6 Cidco Near Central, Aurangaabd - 431 003

Previous Year : 2022-2023
PAN : AOUPK 0735 J
Status : Individual
Date of Birth : 22-Dec-1975
Aadhaar No. : 2839 7956 3304

Resident

Statement of Income

	Rs.	Rs.	Rs.
Income from House Property			
<i>Self occupied properties</i>			
<i>Property-1: Flat at kaziwada</i>	1		
Gross annual value u/s 23(2)(a)			0
Less: Interest on borrowed capital u/s 24(b)			1,77,102
<i>Income chargeable under the head "House Property"</i>			-1,77,102
Profits and gains of Business or Profession			
<i>Business-1</i>			
Net Profit Before Tax as per P & L a/c			16,20,447
Add: Inadmissible expenses & Income not included			
Depreciation debited to P & L a/c		90,953	
40 disallowance	2	0	90,953
<i>Adjusted Profit of Business-1</i>			17,11,400
Total income of Business and Profession			17,11,400
Less: Depreciation as per IT Act	5		90,953
<i>Income chargeable under the head "Business and Profession"</i>			16,20,447
Gross Total Income			14,43,345
<i>Deductions under Chapter VI-A</i>			
<i>Investment u/s 80C, CCC, CCD</i>			
Housing loan repayment		2,55,661	
<i>Deduction subject to ceiling u/s 80CCE</i>			1,50,000
Total Income			12,93,345
Total income rounded off u/s 288A			12,93,350
<i>Tax on total income</i>			2,00,505
Add: Cess			8,020
Tax with cess			2,08,525
TDS / TCS	3		1,32,900
Advance Tax	4		1,27,000
Total prepaid taxes			2,59,900
Balance Tax			-51,375
Interest u/s 234C			339
Refund Due			51,040

Schedule 1Details of the property

Flat at kaziwada, Aurangabad-431001, Maharashtra

Details of Owner

Owner

Self

Assessee's share in the property (%)

100

Schedule 2Disallowances of expenditure u/s 40**Schedule 3**

TDS as per Form 16A

Deductor, TAN

	TDS deducted	TDS claimed in current year	Gross receipt offered
Accrete Electromech Private Limited, TAN- NSKA05941F	68	68	6,800
Ajeet Seeds Private Limited, TAN- NSKA02769E	5,086	5,086	5,08,005
Aurangabad Auto Ancillary Private Limited, TAN- NSKA02608E	1,000	1,000	1,00,000
Aurangabad Electricals Limited, TAN- NSKA03151B	4,227	4,227	4,20,516
Badve Autocomps Private Limited, TAN- NSKB01164C	139	139	13,900
Bajaj Finance Limited, TAN- PNEB00001B	2,500	2,500	50,000
Bajaj Finserv Direct Limited, TAN- PNEB12496B	287	287	28,700
Baramati Agro Limited, TAN- PNEB03207B	1,695	1,695	1,69,500
Bg Fastening And Engineering Industries Private Limited, TAN- NSKB04192G	184	184	18,400
Brahm Precision Materials Private Limited, TAN- NSKS14204B	1,940	1,940	1,93,975
Chhatrapati Sambhaji Raje Sakhar Udyog Limited, TAN- NSKC01195F	2,371	2,371	1,18,550
Endurance Technologies Limited, TAN- NSKE00384G	43	43	4,299
Gangamai Industries & Construction Limited, TAN- NSKG00800C	908	908	90,750
Grainotch Industries Limited, TAN- NSKG02570B	2,571	2,571	2,57,078
Gujarat Co-Operative Milk Marketing Federation Limited, TAN- PNEG26186G	1,067	1,067	1,06,655
Havells India Limited, TAN- DELH03779G	30,396	30,396	3,03,956
Kaygaon Paper Mills Ltd, TAN- MUMK11401F	1,360	1,360	1,35,760
Kirdak Autocom Private Limited, TAN- NSKK02265E	127	127	12,700
Marathwada Shikshan Prasarak Mandals Group Of Institution, TAN- NSKM06920E	1,542	1,542	1,54,167
Marathwada Auto Compo Pvt Ltd, TAN- NSKM03892A	216	216	21,600
Mitsubishi Electric India Private Limited, TAN- DELM20632D	500	500	50,000
Mitsubishi Electric India Private Limited, TAN- DELM20632D	462	462	23,100
Nath Biogenes India Ltd, TAN- NSKN01667B	75	75	7,500
Rucha Engineers Pvt Ltd, TAN- NSKR00789F	7,975	7,975	7,97,500
R-Vision Plastic Industries Private Limited, TAN- NSKC01270D	171	171	8,550

Shreepriya Autoparts Private Limited, TAN- NSKS17669B	42	42	4,200
Shreepriya Autoparts Private Limited, TAN- NSKS17669B	10	10	10,000
Shubhra Plastics Private Limited, TAN- NSKS06868B	72	72	3,600
Stantech Pharmaceuticals Private Limited, TAN- MUMS48423E	2,610	2,610	2,61,000
Sunil Rambhau Kirdak, TAN- NSKS09519G	63	63	6,300
Sydler Remedies Private Limited, TAN- NSKS07653C	2,037	2,037	2,03,718
Technocraft Toolings, TAN- NSKT02062E	12	12	1,200
Vardhaman Precision Works, TAN- PNEV04344E	689	689	68,912
Varsa Plastic Industries Pvt Ltd -M/S., TAN- NSKV01086B	64	64	3,200
Total	72,509	72,509	41,64,091

Tax collected at source

Collector & TAN

	TCS collected	TCS claimed in current year
Havells India Limited, TAN- DELH03779G	58,503	58,503
Mitsubishi Electric India Private Limited, TAN- DELM20632D	1,888	1,888
Total	60,391	60,391
Grand Total	1,32,900	1,32,900

Schedule 4

Advance tax paid

Name of the Bank and BSR Code

<u>Name of the Bank and BSR Code</u>	<u>Date of deposit</u>	<u>Challan Sl.no.</u>	<u>Amount</u>
IDBI BANK-6910333	12-Sep-22	56258	60,000
IDBI BANK-6910333	15-Dec-22	64488	32,000
IDBI BANK-6910219	15-Mar-23	704	35,000
Total tax			1,27,000

Bank A/c for Refund: Deutsche Bank 100037073680019 IFSC: DEUT0274PBC

Date : 30-Sep-2023

Place : Aurangaabd


 WELCOME REAL ESTATE BROKERAGE
 300 No.5
 7-6
 93233650
 [YUSUF KHAN MEHMUD KHAN]

Name: Yusuf Khan Mehmud Khan

A. Y. 2023-2024

5

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%:	10%	2,97,909				2,97,909	29,791	2,68,118
5. Plant/ Machinery 15%: not covered in other blocks, cars...	15%	4,07,747				4,07,747	61,162	3,46,585
Total		7,05,656				7,05,656	90,953	6,14,703



[YUSUF KHAN MEHMUD KHAN]

6

Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
373544000300923

Date of e-Filing
30-Sep-2023

Name	:	Yusuf Khan Mehmud Khan
PAN/TAN	:	AOUPK0735J
Address	:	Welcome Refrigeration, Shop No 5, Cidco Community Cente, N-6 Cidco Near Central, Aurangaabd, , undefined, AURANGABAD, Cidco Colony S.O (Aurangabad), Maharashtra, 431003
Form No.	:	Form 3CB-3CD
Form Description	:	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
Assessment Year	:	2023-24
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	173967

(This is a computer generated Acknowledgement Receipt and needs no signature)



7

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-2023, and the profit & loss account for the period beginning from 01-Apr-2022 to ending on 31-Mar-2023, attached herewith, of

Yusuf Khan Mehmud Khan

Welcome Refrigeration, Shop No 5, Cidco Comunity Cente, N-6 Cidco Near Central, Cidco Colony S.O (Aurangabad), Aurangaabd, AURANGABAD, Maharashtra, 431003, India

PAN: AOUPK0735J, Aadhaar: 283979563304

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 *Aurangaabd* and 0 branches.

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

1 *Responsibilities of Management and Those Charged with Governance for the Financial Statements - Management is responsible for the preparation of the financial statements in accordance with Income Tax Act & Rules and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.*

2 *Auditor's Responsibilities for the Audit of the Financial Statements - Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements*

3 *Stock in hand and Cash in hand at the year end is as certified by the assessee*

(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-2023; 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.

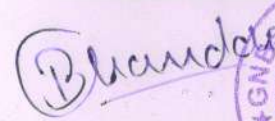
5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications if any:

- 1 Particulars of Sundry Creditors, Debtors, Unsecured Loans, Loans and Advances if any are subject to confirmation



- 8
- 2 It is not possible for me/us to verify whether the payments exceeding Rs.10,000 (Rs.35,000 in case of plying, hiring or leasing goods carriages) have been made otherwise than by account payee cheque, bank draft, ECS or electronic modes prescribed in Rule 6ABBA, as the necessary evidence is not in the possession of the assessee.
 - 3 We have been informed by the Assessee that the statistical information required under Clause 44 of the Tax Audit Report has not been maintained in the absence of any statutory requirement under Goods and Service Tax statute. Further the standard accounting software used by the Assessee is not configured to generate any report in respect of such historical data in absence of any prevailing statutory requirement regarding maintenance of requisite information in this clause. In view of the above we are unable to report the desired information in this clause.
 - 4 Certain expenses like Mobile Expenses, Office Expenses etc in respect of which adequate external supporting / evidence were not available; however the assessee has fully certified genuineness and the business expediency of such expenditure
 - 5 Documents necessary to verify the reportable transaction were not made available.

For GNBS & Associates


(Signature and stamp/seal of the signatory)
**BHARATKUMAR ASHOKKUMAR
CHANDAK**

Partner, M. No. 173967

Firm reg. No. 142521W

Place: **Aurangabad**

Name of the signatory:

Date: **30-Sep-2023**

UDIN: 23173967BGYRSN4509

Full Address: 203, Siddhi Arcade, Kalda Corner, Cidco Colony
S.O (Aurangabad), Aurangabad, AURANGABAD,
Maharashtra, 431003, India

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 | : Yusuf Khan Mehmud Khan |
| 2 | Address | : Welcome Refrigeration, Shop No 5, Cidco Community Cente, N-6 Cidco Near Central, Cidco Colony S.O (Aurangabad), Aurangaabd, AURANGABAD, Maharashtra, 431003, India |
| 3 | Permanent Account Number or Aadhaar Number | : PAN: AOUPK0735J, Aadhaar: 283979563304 |
| 4 | Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same | : Yes, GST Act, Maharashtra - 27 AOUPK0735J 1ZJ |
| 5 | Status | : INDIVIDUAL |
| 6 | Previous year | : 01-Apr-2022 to 31-Mar-2023 |
| 7 | Assessment year | : 2023-24 |
| 8 | Indicate the relevant clause of section 44AB under which the audit has been conducted | : 44AB(a) proviso |
| 8a | Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/ 115BAD? | : No |

PART - B

- | | | |
|-----------|---|-------------------|
| 9 | (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? | Not Applicable |
| | (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. | Not Applicable |
| 10 | (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. | } As per sch.10 |
| 11 | (a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed. | No. |
| | (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.) | As per sch.11b |
| | (c) List of books of account and nature of relevant documents examined. | As per sch.11c |
| 12 | 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.) | No |
| 13 | (a) Method of accounting employed in the previous year. | Mercantile system |
| | (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. | No |



(c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.				Not Applicable
Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (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.			Lower of Cost/Market rate
	(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
	Serial number	Particulars	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; 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
	(b) escalation claims accepted during the previous year;			NIL
	(c) any other item of income;			NIL
	(d) 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	



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 :-

(a) Description of asset/block of assets.
 (b) Rate of depreciation.
 (c) Actual cost or written down value, as the case may be.
 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.

As per sch.18

19 Amounts admissible under sections-
 a) 32AD, (b) 33AB, (c) 33ABA, (d) 35(1)(i), (e) 35(1)(ii), (f) 35(1)(iia), (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)]

NIL

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

NIL

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
---------------	----------------	-----------------------------	----------------------	------------------------	---

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



	(IV) name and address of the payee	12	
(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: (I) date of payment (A) (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):		



	(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
		Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number or Aadhaar Number of the payee, if available
	(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
		Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number or Aadhaar Number of the payee, if available
	(e)	provision for payment of gratuity not allowable under section 40A(7);				NIL
	(f)	any sum paid by the assessee as an employer not allowable under section 40A(9);				NIL
	(g)	particulars of any liability of a contingent nature;				NIL
	(h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;				NIL
	(i)	amount inadmissible under the proviso to section 36(1)(iii)				NIL
22		Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.				NIL
23		Particulars of payments made to persons specified under section 40A (2)(b).				As per sch.23
24		Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.				NIL
25		Any amount of profit chargeable to tax under section 41 and computation thereof.				NIL
26		In respect of any sum referred to in clauses (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-				As per sch.26
	(A)	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was				
		(a) paid during the previous year;				
		(b) not paid during the previous year.				
	(B)	Was incurred in the previous year and was				
		(a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);				
		(b) not paid on or before the aforesaid date.				
		(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
27		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.				As per sch.27a
	(a)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.				NIL
28		Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia), if yes, please furnish the details of the same.				Not Applicable
29		Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.				Not Applicable
29A	(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)?				No



	(b) If yes, please furnish the following details: (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 (iii) Whether the excess money available with the associated enterprise 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 (v) If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	No
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
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:	No
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; (v) whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	NIL



(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.	
(b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:	NIL
(i)	name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the person from whom specified sum is received;	
(ii)	amount of specified sum taken or accepted;	
(iii)	whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
(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.	
(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.)		
(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:	NIL
(i)	Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;	
(ii)	Nature of transaction;	
(iii)	Amount of receipt (in Rs.);	
(iv)	Date of receipt;	
(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:	NIL
(i)	Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;	
(ii)	Amount of receipt (in Rs.);	
(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:	NIL
(i)	Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;	
(ii)	Nature of transaction;	
(iii)	Amount of payment (in Rs.);	
(iv)	Date of payment;	
(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:	NIL
(i)	Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;	
(ii)	Amount of payment (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 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 3 rd July, 2017)						
(c)	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year (i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee; (ii) amount of the repayment; (iii) maximum amount outstanding in the account at any time during the previous year; (iv) whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account; in case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.						NIL
(c)	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 (i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer; 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.						NIL
(e)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:— (i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer; 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. (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).						NIL
32	(a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:						NIL
Sl 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 assessed (give reference to relevant order)	Remarks	
[^] If the assessed depreciation is less and no appeal pending then take assessed.							
(b)	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79						Not Applicable
(c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.						No
(d)	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, 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.						Not Applicable



33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	As per sch.33										
Section under which deduction is claimed	Amounts admissible as per the provision of the Income Tax Act, 1961 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.											
34	(a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:	Yes, As per sch. 34a										
	<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 (7) and (9) 											
	(b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:	Yes, As per sch. 34b										
	<table border="1"> <thead> <tr> <th data-bbox="203 987 391 1095">Tax deduction and collection Account Number (TAN)</th> <th data-bbox="399 1014 488 1070">Type of Form</th> <th data-bbox="496 1003 618 1081">Due date for furnishing</th> <th data-bbox="626 1003 764 1081">Date of furnishing, if furnished</th> </tr> </thead> <tbody> <tr> <td colspan="4" data-bbox="773 934 1187 1160">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.</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:	No										
	<table border="1"> <thead> <tr> <th data-bbox="203 1247 529 1303">Tax deduction and collection Account Number (TAN)</th> <th data-bbox="537 1225 813 1339">Amount of interest under section 201(1A)/206C(7) is payable</th> <th data-bbox="821 1247 1187 1303">Amount paid out of column (2) along with date of payment.</th> </tr> </thead> <tbody> <tr> <td colspan="3" data-bbox="203 1339 1187 1339"></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) In the case of a trading concern, give quantitative details of principal items of goods traded:	Not Applicable										
	<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. 											
	(b) In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products:	Not Applicable										
	<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; (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 :	Not Applicable										

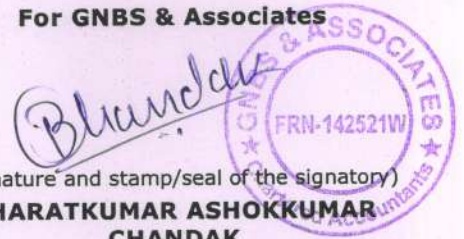


	(i) opening stock; (ii) purchases during the previous year; (iii) quantity manufactured during the previous year; (iv) sales during the previous year; (v) closing stock; (vi) shortage/excess, if any.											
36A	(a) Whether the assessee has received any amount in the nature of dividend as referred to in section 2(22)(e)?	No										
	(b) If yes, please furnish the following details: (i) Amount received (in Rs.) (ii) Date of receipt											
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:											
	<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											
44	Break-up of total expenditure of entities registered or not registered under the GST:											
	<table border="1"> <thead> <tr> <th>Particulars</th> <th>Total amount of</th> <th>Expenditure in respect of entities registered under GST</th> <th>Expenditure relating to</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Particulars	Total amount of	Expenditure in respect of entities registered under GST	Expenditure relating to					No		
Particulars	Total amount of	Expenditure in respect of entities registered under GST	Expenditure relating to									



	Expenditure incurred during the year	Relating to goods or services exempt from GST	Relating to Entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	entities not registered under GST
--	--------------------------------------	---	---	---------------------------------------	--------------------------------------	-----------------------------------

For GNBS & Associates



(Signature and stamp/seal of the signatory)

BHARATKUMAR ASHOKKUMAR CHANDAK

Partner, M. No. 173967

Firm reg. No. 142521W

Full Address : 203, Siddhi Arcade, Kalda Corner, Cidco Colony S.O (Aurangabad), Aurangabad, AURANGABAD, Maharashtra, 431003, India

Place: AURANGABAD

Name of the signatory:

Date: 30-Sep-2023

10: Details of business / profession

Sector	Sub-Sector	Code	Particulars of change
1 Wholesale / Retail Trade	Retail sale of other products	09028	No Change

11b: Books maintained

	Address
1 Bank book	Welcome Refrigeration, Shop No 5, Cidco Community Cente, N-6 Cidco Near Central, Aurangaabd-431 003, Maharashtra, India
2 Cash book	. -do-
3 Journal	. -do-
4 Ledger	. -do-
5 Purchase register	. -do-
6 Sales register	. -do-

11c: Books / documents examined

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

13f: Disclosure as per ICDS

ICDS	Disclosure
1 ICDS I - Accounting Policies	1.Method of Accounting - The accounts are maintained generally on mercantile basis. 2.Fixed Assets- 'Fixed assets have been accounted for at cost of acquisition. 3.Depreciation- Depreciation has been provided at the rate specified in the Income Tax Act, 1961.
2 ICDS II - Valuation of Inventories	Inventories are valued at cost or market price whichever is lower.
3 ICDS IV - Revenue Recognition	There are no such transactions where total amount is not recognised as revenue during the previous year due to lack of reasonably certainty of its ultimate collection along with nature of uncertainty.
4 ICDS V - Tangible Fixed Assets	A. Fixed Assets- 'Fixed assets have been accounted for at cost of acquisition B.Depreciation- Depreciation has been provided at the rate specified in the Income Tax Act, 1961
5 ICDS IX - Borrowing Costs	There are no such borrowing costs which are capitalised during the year.
6 ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Provisions involving a substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is reasonably certain that there will be an outflow of resources. Contingent liabilities are not recognised. Contingent assets are neither recognised nor disclosed in the financial statements.



(21)

18 (i): Depreciation allowable under the Act

Block of Assets	Rate	W.D.V. as on 01.04.22	Additions Up to 3.10.22	Additions after 3.10.22	Deletion	Total	Other Adjustments, if any	Depreciation	W.D.V. as on 31.03.2023
4. Furnitures/ fittings -	10%	2,97,909	NIL	NIL	NIL	2,97,909	NIL	29,791	2,68,118
5. Plant/ Machinery - not covered in other blocks, cars...	15%	4,07,747	NIL	NIL	NIL	4,07,747	NIL	61,162	3,46,585
Total		7,05,656		0		7,05,656	0	90,953	6,14,703



23: Payments to specified persons u/s 40A(2)(b)

	Name	Amount	Relation	PAN/Aadhaar	Nature of Transaction
1	Imran Khan	3,34,498	Son	EDKPK1757B	Salary paid
2	Sara Refrigeration and Cooling System	8,93,010	Son	EDKPK1757B	Payment for Purchase
	Total	12,27,508			

26: Payments referred to in section 43B

Liabilities pre-existed on the first day of previous year			
Section	Description	Paid during the year	Not Paid during the year
1	43Ba	VAT:	
		NIL	4,48,419

27a: CENVAT/ITC

	Amount	Treatment in a/cs
Opening Balance	2,06,798	
Credit Availed	1,88,05,115	
Credit Utilized	1,90,11,913	
Closing Balance	NIL	

33: Deductions under chapter VI A & section 10AA

Section	Amounts admissible
80C	1,50,000
Total	1,50,000



34a: Deduction or collection of tax as per the provisions of Chapter XVII-B or Chapter XVII-BB

Tax deduction and collection Account Number (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 (5)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (7) and (9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1 NSKY014 15B	194A	Interest other than Interest on securities	3,48,371	3,48,371	3,48,371	34,873	NIL	NIL	NIL
Total			3,48,371	3,48,371	3,48,371	34,873	0	0	0



23

24

Schedules to Form 3CD - Yusuf Khan Mehmud Khan - A.Y. 2023-24

34b: TDS/TCS returns

Tax deduction and collection Account Number (TAN)	Type of Form	Due date	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.
NSKY01415B	26Q	31-May-2023	06-May-2023	

40: Accounting Ratios

		Current year amount	Ratio to turnover(%)	Last year amount	Last year %
1	Total turnover of the assessee	8,29,94,388		6,01,93,553	
2	Gross profit/turnover	92,79,553	11.18	72,83,468	12.1
3	Net profit/turnover	16,20,447	1.95	15,61,241	2.59
4	Stock-in-trade/turnover	1,52,86,221	18.42	1,10,98,502	18.44
5	Material consumed to Finished goods		NIL		NIL
	Material consumed	NIL		NIL	
	Finished goods produced	NIL		NIL	

Place: AURANGABAD

Date: 30-Sep-2023

For GNBS & Associates



GNBS & ASSOCIATES
FRN-142521W
Chartered Accountants

BHARATKUMAR
ASHOKKUMAR CHANDAK
Partner, M. No. 173967
Firm reg. No. 142521W

WELCOME REGRIGERAION
PROP. MR. YUSUF KHAN MEHMOOD KHAN
SHOP NO. 5, 8 & 9, PREM COMPLEX, NEAR AZAD CHOWK, N-6 CIDCO, AURANGABAD 431003

BALANCE SHEET AS ON 31.03.2023

(Amount in INR)

PARTICULARS	SCH	2022-23	2021-22
LIABILITIES			
Capital Account	I	1,19,69,480.15	1,09,64,254.77
Secured Loans	II	3,83,48,119.92	3,02,42,121.29
Unsecured Loans	III	39,12,791.59	43,86,645.98
Current Liabilities	IV	33,97,198.39	32,27,362.37
Provisions	V	6,79,041.44	8,67,655.17
TOTAL		5,83,06,631.49	4,96,88,039.58
ASSETS			
Fixed Assets	VI	6,14,703.31	7,05,656.31
Investments	VII	1,47,25,226.70	1,46,09,495.70
Current Assets	VIII	3,97,83,793.74	3,20,86,734.77
Cash & Bank Balances	IX	31,82,907.74	22,86,152.80
TOTAL		5,83,06,631.49	4,96,88,039.58

AS PER OUR SEPARATE REPORT OF EVEN DATE ATTACHED.

FOR GNBS & ASSOCIATES

Chartered Accountants

FRN: 142521W


CA BHARATKUMAR A. CHANDAK

M. NO. 173967

Date: 30/09/2023

Place: Aurangabad

FOR WELCOME REGRIGERAION



MR. YUSUF KHAN MEHMOOD KHAN
PROPRIETOR

26

WELCOME REGRIGERAION
PROP. MR. YUSUF KHAN MEHMOOD KHAN
SHOP NO. 5, 8 & 9, PREM COMPLEX, NEAR AZAD CHOWK, N-6 CIDCO, AURANGABAD 431003

TRADING ACCOUNT FOR THE YEAR ENDED 31.03.2023

(Amount in INR)

PARTICULARS	2022-23	2021-22
By Sales	8,29,94,388.34	6,01,93,553.83
By Closing Stock	1,52,86,221.00	1,10,98,502.00
TOTAL	9,82,80,609.34	7,12,92,055.83
To Openig Stock	1,10,98,502.00	1,04,81,560.00
To Purchases	7,75,24,246.79	5,34,98,778.79
To Direct Expneses	28,308.00	28,249.00
To Gross Profit c/d	96,29,552.55	72,83,468.04
TOTAL	9,82,80,609.34	7,12,92,055.83

AS PER OUR SEPARATE REPORT OF EVEN DATE ATTACHED.

FOR GNBS & ASSOCIATES

Chartered Accountants

FRN: 142521W



CA BHARATKUMAR A. CHANDAK

M. NO. 173967

Date: 30/09/2023

Place: Aurangabad



FOR WELCOME REGRIGERAION



MR. YUSUF KHAN MEHMOOD KHAN
PROPRIETOR

27

WELCOME REGRIGERAION
PROP. MR. YUSUF KHAN MEHMOOD KHAN
SHOP NO. 5, 8 & 9, PREM COMPLEX, NEAR AZAD CHOWK, N-6 CIDCO, AURANGABAD 431003

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2023

(Amount in INR)

PARTICULARS	2022-23	2021-22
By Gross Profit	96,29,552.55	72,83,468.04
TOTAL	96,29,552.55	72,83,468.04
To Indirect Expenses		
- Audit Fees	20,000.00	20,000.00
- Bank Charges	10,319.07	20,716.47
- Electricity Expenses	85,617.00	71,820.00
- Contribution - PF ESIC	1,81,858.00	1,45,628.00
- Godown Rent	88,000.00	72,000.00
- GST Late Fees	2,99,120.00	-
- Insurance	73,291.00	55,575.00
- Interst paid	34,89,154.71	29,62,142.45
- Loan Processing Charges	36,580.00	1,09,530.48
- Mobile and Internet Exp	14,518.93	7,648.00
- Municipal Taxes	31,404.00	1,27,617.00
- Office Expenses	1,97,322.41	1,50,460.24
- Petrol and Fuel	62,771.00	79,781.00
- Professional Fees	54,750.00	62,990.00
- Salary and allowances	26,19,546.00	15,87,492.00
- Depreciation	90,953.00	71,172.00
- Repair & Maintainance	19,200.00	-
- Advertisement Expenses	48,898.30	76,561.71
- Discount on Sales	51,293.28	82,294.00
- Bad Debts Written Off	5,34,508.60	18,798.25
To Net Profit	16,20,447.25	15,61,241.44
TOTAL	96,29,552.55	72,83,468.04

AS PER OUR SEPARATE REPORT OF EVEN DATE ATTACHED.

FOR GNBS & ASSOCIATES

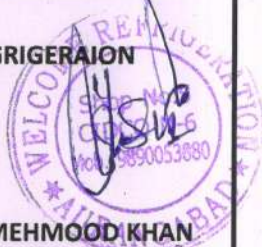
Chartered Accountants


CA BHARATKUMAR A. CHANDAK
 M. NO. 173967

Date: 30/09/2023

Place: Aurangabad

FOR WELCOME REGRIGERAION


MR. YUSUF KHAN MEHMOOD KHAN
 PROPRIETOR

WELCOME REGRIGERAION
PROP. MR. YUSUF KHAN MEHMOOD KHAN
SHOP NO. 5, 8 & 9, PREM COMPLEX, NEAR AZAD CHOWK, N-6 CIDCO, AURANGABAD 431003

SECURED LOANS AS ON 31.03.2023

SCH - II

SR. NO.	PARTICULARS	AMT (Rs.)	AMT (Rs.)
1	Deutsche Bank Od A/C 100037073680019		1,22,25,938.50
2	Deutsche Bank GECL Loan 320037073680028		8,41,269.32
3	Deutsche Bank (Loan-1) 300037073680019		57,21,876.73
4	Deutsche Bank (Loan-2) 300037073680028		35,14,507.28
5	LIC Housing Finance		16,92,725.28
6	Standard Chartered (Havells CF)22205632838		1,43,51,802.81
	TOTAL		3,83,48,119.92

UNSECURED LOANS AS ON 31.03.2023

SCH - III

SR. NO.	PARTICULARS	AMT (Rs.)	AMT (Rs.)
1	Bajaj Finance Limited (Loan-4) 22839		17,11,326.59
2	Sandeep Gaikwad (Mitsubishi Electric)		2,99,999.00
3	M.K. Constro Builder		6,22,500.00
4	Sara Distbutors Home Appliances		12,78,966.00
	TOTAL		39,12,791.59

CURRENT LIABILITIES AS ON 31.03.2023

SCH - IV

SR. NO.	PARTICULARS	AMT (Rs.)	AMT (Rs.)
1	Sundry Creditors		33,97,198.39
	TOTAL		33,97,198.39



WELCOME REGRIGERAION
PROP. MR. YUSUF KHAN MEHMOOD KHAN
SHOP NO. 5, 8 & 9, PREM COMPLEX, NEAR AZAD CHOWK, N-6 CIDCO, AURANGABAD 431003

CAPITAL ACCOUNT FOR THE YEAR ENDED ON 31.03.2023

SCH - I

PARTICULARS	AMT (Rs.)	PARTICULARS	AMT (Rs.)
To Drawings	2,40,000.00	By Opening Balances	1,09,64,254.77
To Interest to LIC Housing Fin.	1,77,102.49		
To Income Tax for FY 2020-21	2,910.00		
To TDS and TCS	1,95,209.38		
To Balance c/d	1,19,69,480.15	To Net Profit	16,20,447.25
TOTAL	1,25,84,702.02	TOTAL	1,25,84,702.02



PROVISIONS AS ON 31.03.2023

SCH - V

SR. NO.	PARTICULARS	AMT (Rs.)	AMT (Rs.)
1	Audit Fees Payble		20,000.00
2	Salary Payble		1,55,104.00
3	ESIC Payble		848.00
4	Professional tac payble		1,350.00
5	PF Payble		14,186.00
6	GST Payble		1,75,827.41
7	VAT Payble		3,11,726.03
	TOTAL		6,79,041.44

INVESTEMENTS AS ON 31.03.2023

SCH - VII

SR NO	PARTICULARS	AMT (Rs.)	AMT (Rs.)
1	Aditya Birla Sunlife Insurance		
2	Flat No. 2 An Naafi Plaza		30,25,000.00
3	Gold		85,330.00
4	House		2,97,090.00
5	IDBI Federal Insurance		50,180.00
6	LIC of India		10,51,053.00
7	Plot at Harsul		25,020.00
8	Shop at Prem Complex -05		3,18,210.00
9	Shop at Prem Complex BL-08 & 09		21,20,420.00
10	Shop No. B9 at Prem Complex		24,08,117.70
11	Shop No. G-7 at Prem Complex		26,50,300.00
12	Shop No. G-8 at Prem Complex		26,94,506.00
	TOTAL		1,47,25,226.70



CURRENT ASSETS AS ON 31.03.2023

SCH - VIII

SR. NO.	PARTICULARS	AMT (Rs.)	AMT (Rs.)
1	Closing Stock		1,52,86,221.00
2	Other Current Assets		
	- Advanced Tax	1,27,000.00	
	- TCS	60,390.93	
	- GST Credit	1,32,615.10	
	- TDS	72,508.60	
			3,92,514.63
3	Sundry Debtors		2,41,05,058.11
	TOTAL		3,97,83,793.74

CASH & BANK BALANCES AS ON 31.03.2023

SCH - IX

SR. NO.	PARTICULARS	AMT (Rs.)	AMT (Rs.)
1	Cash in hand		27,30,871.00
2	Bank Balances		
	- Adarsh Mahila Nagri Sah Bank Ltd	31,900.38	
	- Deutsche Bank C/A 37073680019	3,31,100.68	
	- IDBI Bank Cur A/c 36412	100.00	
	- IDBI Bank c/a 36412	88,935.68	
			4,52,036.74
	TOTAL		31,82,907.74



(32)

WELCOME REGRIGERAION
PROP. MR. YUSUF KHAN MEHMOOD KHAN
SHOP NO. 5, 8 & 9, PREM COMPLEX, NEAR AZAD CHOWK, N-6 CIDCO, AURANGABAD 431003

FIXED ASSETS AS ON 31.03.2023

SCH - VI

SR NO	NAME OF THE ASSETS	WDV AS ON 01.04.2022	ADDITIONS		SALE OF ASSETS	TOTAL AS ON 31.03.2023	RATE OF DEPRECIATION	DEPRECIATION	WDV AS ON 31.03.2023
			UPTO 04 TH OCT	AFTER 04 TH OCT					
1	10% Block - Furniture	2,97,908.86	-	-	-	2,97,908.86	10%	29,791.00	2,68,117.86
2	15% Block - Office Expenses - Two Wheeler - Vehicle Xcent	1,88,767.45 24,896.00 1,94,084.00	-	-	-	1,88,767.45 24,896.00 1,94,084.00	15% 15% 15%	28,315.00 3,734.00 29,113.00	1,60,452.45 21,162.00 1,64,971.00
	TOTAL	7,05,656.31	-	-	-	7,05,656.31		90,953.00	6,14,703.31



(32)

WELCOME REFRIGERATION
PROP. MR. YUSUF KHAN MEHMOOD KHAN
SHOP NO. 5, 8 & 9, PREM COMPLEX, NEAR AZAD CHOWK, N-6 CIDCO, AURANGABAD 431003

NOTES TO ACCOUNTS

GENERAL

These accounts are prepared under the historical cost convention on accrual basis and comply with accounting standards prescribed under section 145 of the Income Tax Act, 1961. The purpose of preparation of these financial statements is to comply with the provisions of the Income Tax Act, 1961. The Accounting Standards prescribed by the Institute of Chartered Accountants of India have been followed to the extent they are practicable and suitable to the nature & size of the business.

METHOD OF ACCOUNTING

The Concern generally follows mercantile system of accounting and recognizes income and expenses on accrual basis except statutory dues to the extent not recognized until audit.

FIXED ASSETS

Fixed assets are stated at their original cost of acquisition including taxes, duties, freight & other incidental expenses related to acquisition and installation of the concerned assets and exclude refundable taxes. During the year no major part of plant & Machinery & Factory Building is sold which affected the going concern status of the concerned.

DEPRECIATION

Depreciation on fixed assets has been provided on written down value basis as per the rates prescribed under Income Tax Act 1961 for the relevant assessment year.

LONG TERM INVESTMENTS

Investments are valued at cost of acquisition. Provision for diminution in value of investments is made only if such a decline is other than temporary in the opinion of the management.

TAXES

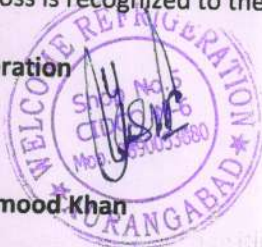
Tax expenses comprised of current tax.

Provision for Current Tax is made on the basis of relevant provision of the Income Tax Act 1961 and other taxes as applicable to the financial year.

IMPAIRMENT OF ASSETS

Where there is an indication that an asset is impaired, the recoverable amount if any, is estimated and the impairment loss is recognized to the extent carrying amount exceeds recoverable amount.

For Welcome Refrigeration



Mr. Yusuf Khan Mehmood Khan
Proprietor
30th September 2023, Aurangabad