

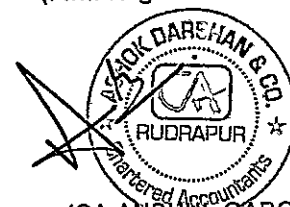
**FORM NO. 3CB**

[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-2022, and the Profit and Loss Account for the period beginning from 1-APR-2021 to ending on 31-MAR-2022, attached herewith, of  
LAXMI AGENCIES (Proprietor : NITIN KHANDELWAL)  
C-25, BHALLA MEDICAL GALI, RUDRAPUR, U.S. NAGAR  
PAN AHQPK8661A
2. We certify that the Balance Sheet and the Profit and Loss Account are in agreement with the books of account maintained at the head office at C-25, BHALLA MEDICAL GALI, MAIN MARKET, MAIN MARKET, Udham Singh Nagar and Nil Branches
3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any  
  
(b) Subject to above -
  - (A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.
  - (B) In our opinion, proper books of account have been kept by the head office 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-2022; and
    - (ii) in the case of the Profit and 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:

SN	Qualification Type	Observations/Qualifications
		Nil

For ASHOK DARSHAN & CO  
Chartered Accountants  
(Firm Regn No.: 015886N)

(CA ANSHUL GARG)

PARTNER

Membership No: 414876

Place : RUDRAPUR

Date : 29/09/2022

UDIN : 22414876AZKIWY4821

# FORM NO. 3CD

[See rule 6G(2)]

## Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

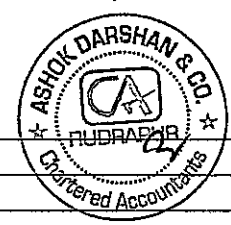
### Part A

01	Name of the assessee	LAXMI AGENCIES (Proprietor : NITIN KHANDELWAL)				
02	Address	C-25, BHALLA MEDICAL GALI, RUDRAPUR, U.S. NAGAR				
03	Permanent Account Number (PAN)	AHQPK8661A				
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	Yes				
	Name of Act	State	Other	Registration No.	Description (optional)	
	Goods and service tax	UTTAR PRADESH		05AHQPK8661A1ZA		
05	Status	Individual				
06	Previous year	from 1-APR-2021 to 31-MAR-2022				
07	Assessment year	2022-23				
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted				
		Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits				
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?	No				

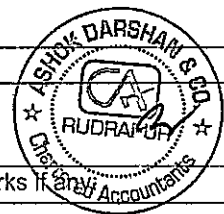
### Part B

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name	Profit sharing ratio (%)			
		NA					
	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	No				
		Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
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)	Sector	Sub Sector	Code		
		WHOLESALE AND RETAIL TRADE		Retail sale of other products n.e.c	09028		
	b)	If there is any change in the nature of business or profession, the particulars of such change.	No				
			Business	Sector	Sub Sector	Code	Remarks if any:
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Bank Book, Cash Book, Ledger, Journal, Purchases Register, Sales Register, Stock Register				
		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.)	C-25, BHALLA MEDICAL GALI, RUDRAPUR, UTTARAKHAND, 263153, INDIA		Bank Book, Cash Book, Ledger, Journal, Purchases Register, Sales Register, Stock Register (Computerized)	
	c)	List of books of account and nature of relevant documents examined.	Bank Book, Cash Book, Ledger, Journal, Purchases Register, Sales Register, Stock Register				

12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)			No		
	Section	Amount	Remarks if any:			
13	a) Method of accounting employed in the previous year			Mercantile system (ACCRUAL BASIS)		
	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.					
	Particulars		Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:	
	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					
	Particulars		Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)	Remarks if any:
	f) Disclosure as per ICDS					
	ICDS		Disclosure			
	ICDS I - Accounting Policies		The Financial Statements of the Firm have been prepared in accordance with generally accepted accounting principles in India, i.e. on the basis of fundamental accounting assumptions, which are going concern, consistency and accrual basis. and during the Financial Year there is no change in the accounting policies followed by the assessee			
	ICDS II - Valuation of Inventories		Stock in Trade is valued at Cost Price. This policy of the valuation is consistently followed by the assessee. The total carrying amount of Inventories is Rs. 60,99,094.56			
ICDS III - Construction Contracts		NA				
ICDS IV - Revenue Recognition		Total amount which has not been recognized due to lack of reasonable certainty of ultimate collection is - Nil (0), Revenue Recognized from service transaction is - Nil (0), During the year no service transaction was transacted so determination of stage of completion and progress of transaction does not arise				
ICDS V - Tangible Fixed Assets		Disclosure relating to the Fixed Assets has been detailed in depreciation chart part of Balance Sheet and Point No 18 of the Tax Audit Report				
ICDS VII - Governments Grants		Assessee has not received any Government Grants during the Year. Hence no disclosure required under this ICDS.				
ICDS IX - Borrowing Costs		Borrowing Costs which are attributable to acquisition, construction or production of qualify assets, are capitalized as part of the cost of such qualifying assets. Total amount of borrowing cost capitalized during the year is - NIL (0)				
ICDS X - Provisions, Contingent Liabilities and Contingent Assets Total		No provision for Contingent Liabilities is required and Not Made by the Assessee. and Contingent Assets has not been recognized				
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		
Particulars		Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:		
15	Give the following particulars of the capital asset converted into stock-in-trade:-			NA		
	Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:	
16	Amounts not credited to the profit and loss account, being, -					
	a) the items falling within the scope of section 28;			Nil		
Description		Amount		Remarks if any:		



b)	the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;							Nil						
	Description			Amount			Remarks if any:							
c)	escalation claims accepted during the previous year;							Nil						
	Description			Amount			Remarks if any:							
d)	any other item of income;							Nil						
	Description			Amount			Remarks if any:							
e)	capital receipt, if any.							Nil						
	Description			Amount			Remarks if any:							
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:							No						
	Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Apply 2nd proviso of 43CA(1) or 4th proviso to 50C(2)(x)?	
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 Annexure "A"						
	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 the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)												
	cb)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession												
	cc)	Adjusted written down value												
	d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-												
		i)	Central Value Added Tax credit claimed and allowed under the Central 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													
	Section		Amount debited to P&L		Amount admissible as per the provisions of the Income-tax Act, 1961			Remarks if any:						
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							
		Description			Amount			Remarks if any:						



b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	Nil			
	Name of Fund	Amount	Actual Date	Due Date	The actual amount paid

21 a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc

1	expenditure of capital nature;	Nil			
	Particulars	Amount in Rs.	Remarks if any:		
2	expenditure of personal nature;	Nil			
	Particulars	Amount in Rs.	Remarks if any:		
3	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	Nil			
	Particulars	Amount in Rs.	Remarks if any:		
4	Expenditure incurred at clubs being entrance fees and subscriptions	Nil			
	Particulars	Amount in Rs.	Remarks if any:		
5	Expenditure incurred at clubs being cost for club services and facilities used.	Nil			
	Particulars	Amount in Rs.	Remarks if any:		
6	Expenditure by way of penalty or fine for violation of any law for the time being force	Nil			
	Particulars	Amount in Rs.	Remarks if any:		
7	Expenditure by way of any other penalty or fine not covered above	Nil			
	Particulars	Amount in Rs.	Remarks if any:		
8	Expenditure incurred for any purpose which is an offence or which is prohibited by law	Nil			
	Particulars	Amount in Rs.	Remarks if any:		

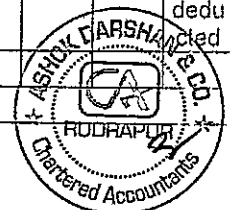
b) Amounts inadmissible under section 40(a):-

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

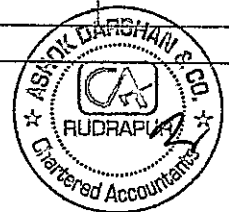
A) Details of payment on which tax is not deducted:		Nil													
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Local Area	Post Office	State	Remarks if any:	
B) Details of payment 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)		Nil													
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Local Area	Post Office	State	Amount of tax deducted	Remarks if any:

ii) as payment to resident referred to in sub-clause (ia)

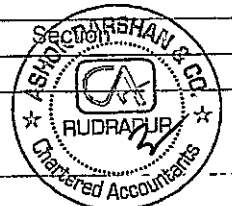
A) Details of payment on which tax is not deducted: Nil



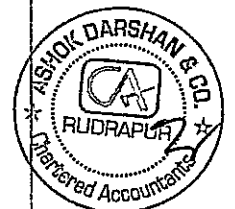
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:		
B Details of payment on which tax has been deducted but Nil has not been paid on or before the due date specified in sub-section (1) of section 139.																
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any:	Remarks if any:
iii as payment referred to in sub-clause (ib)																
A Details of payment on which levy is not deducted:								Nil								
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any		
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.								Nil								
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any:	Remarks if any:
iv Fringe benefit tax under sub-clause (ic)																
v Wealth tax under sub-clause (iia)																
vi Royalty, license fee, service fee etc. under sub-clause (iib)																
vii Salary payable outside India/to a non resident without TDS etc. under sub-clause (iit)								Nil								
Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:			
viii Payment to PF/other fund etc. under sub-clause (iv)																
ix Tax paid by employer for perquisites under sub-clause (v)																
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;								NA								
Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks										
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								



Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:
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		
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any.
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		
Nature of Liability		Amount	Remarks if any:			
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		
Particulars		Amount	Remarks if any:			
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).				Nil		
Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no
24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.				Nil		
Section	Description	Amount	Remarks if any:			
25 Any amount of profit chargeable to tax under section 41 and computation thereof.				Nil		
Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:	
26 i In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-						
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;				Nil		
Nature of Liability		Amount	Remarks if any:		Section	
b) not paid during the previous year;				Nil		
Nature of Liability		Amount	Remarks if any:		Section	
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);				Nil		
Nature of Liability		Amount	Remarks if any:		Section	
G.S.T. Payable		262608			Sec 43B(a) -tax , duty,cess,fee. etc	
b) not paid on or before the aforesaid date.				Nil		
Nature of Liability		Amount	Remarks if any:		Section	
ii State whether sales tax,goods & service Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.				No		

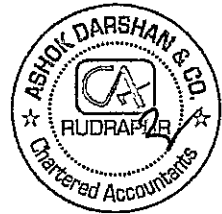


27	a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.										No					
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.										NA					
		Type	Particulars				Amount				Prior period to which it relates (Year in yyyy-yy format)		Remarks if any:				
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.										NA						
		Name of the person from which shares received	PAN of the person	Aadhaar no	Name of the company whose shares are received			CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	Remarks if any:					
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.										NA						
		Name of the person from whom consideration received for issue of shares			PAN of the person		Aadhaar no	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:						
29	A	Whether any amount is to be included as Income Chargeable under the head income from other sources as referred to in clause (ix) of sub section 2 of section 56										NA					
		Nature of Income					Amount					Remarks if any:					
29	B	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub section 2 of section 56										NA					
		Nature of Income					Amount					Remarks if any:					
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]										No						
	Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
30	A	Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?										NA					
		Clause under which of Sub section(1) of 92CE primary adjustments is made	Amount in Rs of primary adjustment			Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE			Whether the Excess money has been repatriated within the prescribed time	Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time		Expected Date	Remarks if any:				

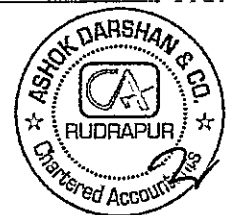




30	B	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub section (1) of section 94B					NA			
		Amount (in Rs) of interest or similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward as per sub section (4) of section 94-B	Remarks if any:	
30	C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March, 2022)					NA			
		Nature of the impermissible avoidance arrangement			Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement		Remarks if any:			
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					Nil			
		Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Aadhaar no	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	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	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			



Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received	Aadhaar no	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	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
b a) 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				
Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt
b b) 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 single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year		Nil				
Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of receipt		
b c) 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 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				
Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment
b d) 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 single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year		Nil				
Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Amount of payment		
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:		Nil				



Name of the payee	Address of the payee	PAN of the payee	Aadhaar no	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	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

d) 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

Nil

Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of 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

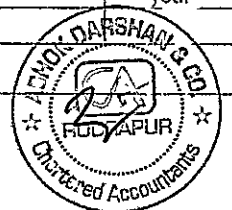
e) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year

Nil

Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year

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

Nil



Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	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		
						Amount	Order U/S and date			
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.				NA					
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.				No					
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).									
	Section				Amount					
	80TTA				10000					
	80C				150000					
	80D				25000					
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					
	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 (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not reported to credit of Central Government out of (6) and (8)
	1	2	3	4	5	6	7	8	9	10
	MRTN05138A	194H	Commission or brokerage	500000	500000	500000	25000	50000	25000	
b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details				NA					
	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 transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported		Remarks if any:		
c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:				NA					



Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.	Remarks if any:
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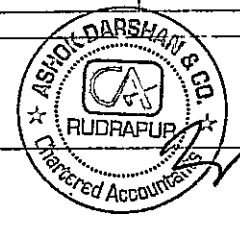
35	a)	In the case of a trading concern, give quantitative details of principal items of goods traded :									
		Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any			
	DUE TO LARGE NUMBER OF ITEMS, IT IS NOT POSSIBLE TO PROVIDE QUANTITATIVE DETAILS OF EACH ITEM. STOCK REGISTER IS MAINTAINED										
	b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :									
	A	Raw Materials :									
		Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield.	*shortage / excess, if any.
		Nil									
	B	Finished products :									
		Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.		
		Nil									
	C	By products :									
		Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess if any		
		Nil									

36	A	Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause ( e ) of clause(22) of section 2				NA
		Amount Received(in Rs)	Date of receipt		Remarks if any	

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.					No
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					No

40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:						
	Particulars	Previous Year			%	Preceding previous Year	
	Total turnover of the assessee		73179949			75328427	
	Gross profit/turnover	4771791	73179949	6.52	5015939	75328427	6.66
	Net profit/turnover	1850904	73179949	2.53	1820890	75328427	2.42
	Stock-in-trade/turnover	6099095	73179949	8.33	3850874	75328427	5.11
Material consumed/finished goods produced	0	0	0	0	0	0	

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
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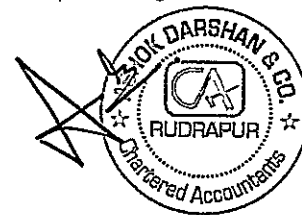


Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund issued)	Date of demand raised/refund issued	Amount	Remarks

42	a	Whether the assessee is required to furnish statement in Form No.61 or Form 61A or Form No 61B					NA	
		Income tax Department Reporting Entity Identification Number	Type of Form	Due date of 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 the list of details/transaction which are not reported	Remarks if any:

43	a	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub section 2 of section 286				NA			
		Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any		
44		Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2022)				Yes			
		Total Amount of expenditure incurred during the year	Expenditure in respect of entities registered under the GST				Expenditure relating to entities not registered under GST		
			Relating to the goods or services exempt from GST	Relating to the entities falling under composition scheme	Relating to the other registered entities	Total Payment to Registered entities			
		74308009	165372		70177028	NaN	333608		

For ASHOK DARSHAN & CO  
Chartered Accountants  
(Firm Regn No.: 015886N)



(CA ANSHUL GARG)  
PARTNER

Membership No: 414876

Place :RUDRAPUR  
Date : 29/09/2022  
UDIN : 22414876AZKIWY4821

## M/S LAXMI AGENCIES

C-25 Bhalla Medical Gali, Rudrapur

BALANCE SHEET AS AT 31.03.2022

LIABILITIES		AMOUNT	ASSETS	AMOUNT
Shri Ganesh ji Maharaj		2.50	Fixed Assets:	
<b>Prop.'s Capital:</b>			[As per schedule -2]	4,741,732.21
Op Balance ( U.K.)	7,625,842.01		Investments	
Add : Addition	30,046.00		BSE Limited	349,500.00
Add : Interest on S.B.	52,370.42		Earnést Money A/c	111,800.00
Add: Profit for the Year	1,850,904.28		ICICI Prudential Focused	135,000.00
	9,559,162.71		Mirae Aset Emerging	63,000.00
Less: Drawing	2,060,668.12	7,498,494.59	Mirae Aset Karge Cap Fund	136,500.00
			SBI Focused Equity Fund	81,000.00
Secured Loan			Security With Kotak	48,755.14
H/L With State Bank of India		4,227,702.00	SIP With Kotak	200,000.00
Loan With ICICI Bank		535.00	F.D.R. With G.B.P.U.A.T.	24,501.65
			Security & Deposits	25,000.00
<b>Current Liabilities &amp; Provisions:-</b>			<b>Current Assets, Loans &amp;</b>	
HDFC bank Credit Card		26,574.89	Advances:	
Kotak Mahindra Bank		5,877,498.54	Closing Stock	6,059,031.50
			[As taken & Valued by Prop.]	
Sundry Creditors & Advance from Customers		3,307,947.00	Sundry Debtors	2,759,977.77
[As Per Schedule 1]			[As Per Schedule 3]	
Provisions:			Advance to Suppliers	860,317.47
Audit Fees Payable		45,000.00	[As Per Schedule 4]	
G.S.T. Payable		262,608.48	Loans & Advances	2,504,572.15
			[As Per Schedule 5]	
			Cash & Bank Balance:	
			Cash in hand	483,383.61
			PNB,Rdr	77,574.69
			SBI,Rdr	2,262,264.80
			Kotak Mahindra Bank, Rdr	201,610.80
			ICICI Bank	5,616.20
			H.D.F.C. Bank LTD.	75,221.95
				3,105,670.05
<b>TOTAL</b>		<b>21,246,363.00</b>	<b>TOTAL</b>	<b>21,246,363.00</b>

Date : 29/09/2022

As per our separate audit report of  
even dated:

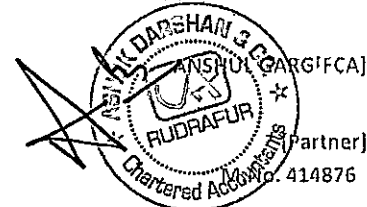
Place:RUDRAPUR

For : M/S LAXMI AGENCIES .

[Proprietor]

For : ASHOK DARSHAN & CO.

Chartered Accountants



# M/S LAXMI AGENCIES

C-25 Bhalla Medical Gall, Rudrapur

## TRADING & PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING AS ON 31.03.2022

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening Stock	3,850,873.95	By Sales	73,175,943.94
To Purchases Account	70,176,528.40	By Closing Stock	6,099,094.56
To Direct Exp.			
To Freight Inward	175,150.00		
To Installation Exp.	304,700.00		
Gross Profit C/o	4,771,791.15		
	<u>79,279,043.50</u>		<u>79,279,043.50</u>
To Indirect Exp.		Gross Profit b/d	4,771,791.15
To Insurance Exp.	31,858.00	By Indirect Incomes	
To Vehicle Repair & Running Exp.	277,225.44	By Schemes & Incentives	934,295.51
To Advertisement Exp.	41,938.56	Round Off	24.77
To Audit Fee	15,000.00	By Discounts Recived	42,298.78
To Bank Charges & Comm.	30,761.25	By Interest on F.D.R.S	8,063.00
To Business Promotion Exp.	78,519.10		
To Commission on Sales Exp.	516,110.00		
To Depreciation Exp.	253,938.00		
To Discount Exp.	14,063.60		
To Electricity Exp.	25,482.00		
To Festival Exp.	33,120.00		
To Freight Outward Exp.	79,558.88		
To Professional Exp.	20,710.00		
To Interest to Banks	95,005.00		
To Office Exp.	31,051.28		
To Postage & Courier Exp.	43,926.00		
To Service Charges	93,500.00		
To Salaries Exp.	1,688,280.90		
To Shop & Godown Rent Exp.	216,000.00		
To Staff Welfare Exp.	93,879.00		
To Telephone & Mobile Exp.	20,613.58		
To Travelling Exp.	204,978.34		
To Misc. Exp.	50.00		
Net Profit Transfer to Capital A/c	1,850,904.28		
TOTAL	<u>5,756,473.21</u>	TOTAL	<u>5,756,173.21</u>

Date : 29/09/2022

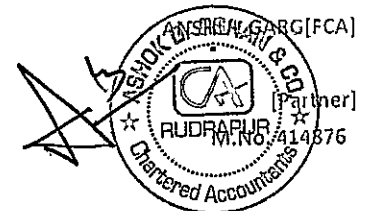
As per our separate audit report of  
even dated:

Place:RUDRAPUR

For : ASHOK DARSHAN & CO.  
Chartered Accountants

For : M/S LAXMI AGENCIES

[Proprietor]



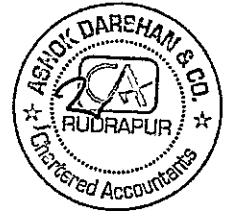


**M/S LAXMI AGENCIES**  
C-25 Bhalla Medical Gali, Rudrapur

Schedule-1

**List of Sundry Creditors & Advance from Customers on 31.03.2022**

S.no.	Particulars	Amount
1	A.G.Enterprises Kanpur	96,800.00
2	GLOBAL PERIPHERAL SOLUTION PVT.LTD	17,700.00
3	INGRAM MICRO INDIA PRIVATE LIMITED HARYANA	904,243.20
4	Intech Systems	56,780.00
5	Jai Chanda Infotech	26,201.00
6	OST Electronics Private Limited	218,182.00
7	PACE Infocom	62,350.00
8	*RAM CHANDER & SONS UP	143,780.00
9	REDINGTON INDIA LIMITED	200,864.92
10	Retail Solution and Technologies	340,863.00
14	SINGH COMPUTER RDR	21,550.00
15	STN INFOTECH PVT.LTD	700.00
18	SURYA ENTERPRISES	1,167,296.00
19	Arun Kumar Agarwal & Company	920.00
20	GAURAV & COMPANY	5,116.88
21	Jk Computer	2,500.00
22	Kapri Computers	1,250.00
23	Nitin Chabbra, Burarani	20,000.00
24	Shakti Traders	850.00
25	Umang Vasudev	20,000.00
	<b>Total</b>	<b>3,307,947.00</b>



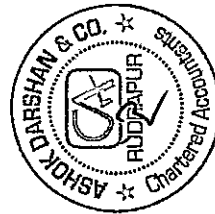
# M/S LAXMI AGENCIES

C-25 Bhalla Medical Gali, Rudrapur

## FIXED ASSETS AS ON 31.03.2022

### SCHEDULE-2

Sr. No.	PARTICULARS	Rate [%]	Op. Bal. 01.04.2021	Addition		Deletion	Total	DEP.	Balance 31.03.2022
				More than 180	Less than 180				
1	Bike	15%	4,800.00	-	-	-	4,800.00	720.00	4,080.00
2	Car	15%	1,266,315.00	-	-	-	1,266,315.00	189,947.00	1,076,368.00
4	Computer	40%	62,685.21	-	-	-	62,685.21	25,074.00	37,611.21
5	Invertor	15%	728.00	-	-	-	728.00	109.00	619.00
6	Mobile	15%	52,832.00	-	-	-	52,832.00	7,925.00	44,907.00
7	Scooter	15%	8,213.00	-	-	-	8,213.00	1,232.00	6,981.00
8	Gen Set	15%	192,871.00	-	-	-	192,871.00	28,931.00	163,940.00
9	Plot	0%	1,848,000.00	-	-	-	1,848,000.00	-	1,848,000.00
10	House [ W.I.P. ]	0%	-	1,559,226.00	-	-	1,559,226.00	-	1,559,226.00
<b>TOTAL</b>			<b>3,436,444.21</b>	<b>-</b>	<b>1,559,226.00</b>	<b>-</b>	<b>4,995,670.21</b>	<b>253,938.00</b>	<b>4,741,732.21</b>

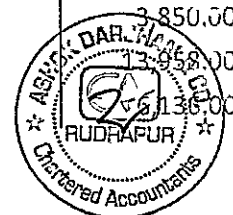


**M/S LAXMI AGENCIES**  
C-25 Bhalla Medical Gali, Rudrapur

Schedule-3

**List of Sundry Debtors as on 31.03.2022**

S.no.	Particulars	Amount
1	Aarti Enterprises	15,900.00
2	Alliance Telecom & Trade	650.00
3	AMPP Auto Accessories Pvt Ltd	120,546.00
4	Aryan Computer	5,390.00
5	Ashok Kumar Bhalla	25,200.00
6	Asiyan Computer	4,000.00
7	Atal Ayushman Uttarakhand Yojna Society	14,72,000.00
8	Avs Lighting Solutions	1,298.00
9	BADVE ENGINEERING LIMITED -IX	2,599.00
10	BADVE ENGINEERING LTD. UNIT -4F	12,379.25
11	Bagnath Computer & Supplier	22,270.00
12	Bhatt Computers	10,000.00
13	BRIGHT COMPUTER	10,950.00
14	Century Pulp & Paper	112.28
15	Chandola Architects	14,230.00
16	Chawla Auto Components	5,892.00
17	Choice Computer	2,600.00
18	Choudhary Enterprises	45,751.00
19	CITIZEN EXPORTS PVT LTD	23,658.69
20	Computers World	73,940.00
21	DAKSH COMPUTER	4,520.00
22	Delhi Public School	3,230.00
23	Dreamzcraft Infomatics Pvt Ltd	34,850.00
24	Endurance Technologies Limited	590,755.32
25	ESSWIN ELECTRO CONTROLS PVT. LTD	123,281.02
26	Excellent Computer & Communications	25,640.00
27	Executive Officer Nagar Palika Bazpur	5,894.00
28	Higher Education Department Uttarakhand	16,379.00
29	Interpump Hydraulics India Pvt Ltd	148,239.00
30	Mantri Metallica Pvt. Ltd	104,006.00
31	Map Computer	9,500.00
32	Naini Papers Limited	559,150.00
33	Neel Metal Products Limited	8,665.00
34	Nihal Chand Mahendra Kumar	35,480.00
35	Online Solutions	3,850.00
36	Pal Computers	13,058.00
37	PARKSONS PACKAGING LTD.	1,135.00



38	PAVNA INDUSTRIES LIMITED	15,812.00
39	P P Auto Innovators	63,721.00
40	Prabha Automotive Engineers Pvt. Ltd.	4,726.00
41	Principal Diet US Nagar	3,390.00
42	RANE NSK STEERING SYSTEMS PVT. LTD.	7,686.00
43	Rcu Gov.Post Graduate College	1,500.00
44	ROQUETTE INDIA PRIVATE LIMITED	66,987.60
45	SANSERA ENGINEERING LIMITED	4,185.00
46	Satyam Stationery Mart	11,540.00
47	S.B.S GOVT. P.G. COLLEGE	6,280.00
48	Shree Balaji Industries Llp	280.00
49	Singh Computrers- UP	4,015.00
50	SPP Galvano Plast LLP	243,712.00
51	S.P.Solvent Ltd.	4,350.00
52	SUN INFOSYS SYSTEMS	25,985.00
53	Suprajit Engineering Limited	84,370.01
54	SWASTIK TRADERS	300.00
55	Tenet Agencies	630.00
56	TVS Srichakra Limited	21,220.00
57	Up Jila Nirvachan Adhikari	3,560.00
58	VAISHNAVI COMPUTERS	135.00
59	VOSS AUTOMOTIVE INDIA PRIVATE LIMITED	36,108.00
60	WINTech COMPUTER	29,655.00
61	ZIPPY EDIBLE PRODUCTS PVT. LTD	4,200.00
	Total	2,759,977.77



**M/S LAXMI AGENCIES**  
C-25 Bhalla Medical Gali, Rudrapur

Schedule-4

List of advance to suppliers as on 31.03.2022

S.no.	Particulars	Amount
1	BAJAJ ELECTRICALS LIMITED	28,000.00
2	BENQ INDIA PVT LTD	367.60
3	DIGITAL ZONE LUCKNOW	49,700.00
4	Dreamz Craft Infosolutions Pvt Ltd	21,890.00
5	HAVELLS INDIA LIMITED	16,385.00
6	Karishma Computers Pvt. Ltd.	458,122.00
7	Keerat Trading Company	131,800.00
8	Needs Office Systems	45,432.00
9	PRAGATI LABELS PACKAGING SOLUTIONS	12,390.00
10	PRINTERS POINT	7,090.00
11	S.B.Infosolutions	70,092.00
12	Sony India Pvt. Ltd.	2,839.82
13	Supertron Electronics Private Limited Dehradun	1,474.68
14	EPSON INDIA PVT LTD. N DLH	14,734.37
	<b>Total</b>	<b>860,317.47</b>



**M/S LAXMI AGENCIES**  
C-25 Bhalla Medical Gali, Rudrapur

Schedule-5

**List of Loans & Advances as on 31.03.2022**

S.no.	Particulars	Amount
1	Advance Tax	270,000.00
2	Asta Infrahome Pvt. Ltd.	2,136,815.63
5	T.C.S. A/c	54,162.82
6	T.D.S.A/c	43,593.70
	<b>Total</b>	<b>2,504,572.15</b>

