

## FORM 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 31st March 2022 , and the **Profit and loss account** for the period beginning from **01-Apr-2021** to ending on **31-Mar-2022** attached herewith, of

Name	DELTA AUTOCORP LLP
Address	PLOT NO.304P , PITHAKIYARI, RUPNARAYNPUR, MIHIJAM ROAD , 32-West Bengal , 91-India , Pincode - 713364
PAN	AAMFD3535B
Aadhaar Number of the assessee, if available	

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 **PLOT NO.304P,PITHAKIYARI, RUPNARAYNPUR,MIHIJAM ROAD,RUPNARAYANPUR,KOLKATA,PASCHIM BARDHAMAN** and **0** 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 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 31st March 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 the explanations given to **Us** , the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.	Qualification Type	Observations/Qualifications
1	Records produced for verification of payments through account payee cheque were not sufficient	The assessee has not made any payments exceeding the limit in section 40A(3)/269SS/269T in Cash. However, it is not possible for us to verify whether the payments in excess the specified limit in section 40A(3) /269SS/269T have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence are not in possession of the assessee.
2	Others	It is not possible for us to determine break-up of total expenditure into entities registered or not registered under the GST, therefore we have relied on the information provided by the assessee for the same. Further, all the expenditures on which GST has been paid by the assessee on Reverse Charge Basis, have been reported under entities not registered under GST for the purpose of clause 44 of this report.

## Accountant Details

Name	Padam Kumar Gupta
Membership Number	087747
FRN(Firm Registration Number)	0009061N
Address	11/6B, IInd Floor, Shanti Chambers, , Pusa Road,, PUSA ROAD , 09-Delhi , 91-India , Pincode - 110005

Date of signing Tax Audit Report	15-Dec-2022
Place	New Delhi
Date	15-Dec-2022

## FORM 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	DELTA AUTOCORP LLP
2. Address of the Assessee	PLOT NO.304P , PITHAKIYARI, RUPNARAYNPUR, MIHIJAM ROAD , 32-West Bengal , 91-India , Pincode - 713364
3. Permanent Account Number (PAN)	AAMFD3535B
Aadhaar Number of the assessee, if available	
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

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 32-West Bengal	19AAMFD3535B1ZM

5. Status	Limited Liability Partnership
6. Previous year	01-Apr-2021 to 31-Mar-2022
7. Assessment year	2022-23

8. Indicate the relevant clause of section 44AB under which the audit has been conducted	
--	--

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC(1A) / 115BAD / 115BAE ?	No
Section under which option exercised	

## 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?	
---	--

Sl. No.	Name	Profit Sharing Ratio (%)
1	ANKIT AGARWAL	90
2	UNITED Management Consultancy Pvt Ltd	10

(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
---	----

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

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).	
--	--

Sl. No.	Sector	Sub Sector	Code
1	MANUFACTURING	Manufacture of motor vehicles	04084

(b). If there is any change in the nature of business or profession, the particulars of such change ?	No
---	----

Sl. No.	Business	Sector	Sub Sector	Code
---------	----------	--------	------------	------

No records added

11.(a). Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed ?

No

Sl. No.	Books prescribed
	No records added

(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.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	Cash Book (Computerized)	4th FLOOR, IDEAL CENTRE	9, A.J.C. BOSE ROAD POLICE STATION - SHAKESPEARE SARANI	KOLKATA	700017	91-India	32-West Bengal
2	Bank Book (Computerized)	4th FLOOR, IDEAL CENTRE	9, A.J.C. BOSE ROAD POLICE STATION - SHAKESPEARE SARANI	KOLKATA	700017	91-India	32-West Bengal
3	General Ledger (Computerized)	4th FLOOR, IDEAL CENTRE	9, A.J.C. BOSE ROAD POLICE STATION - SHAKESPEARE SARANI	KOLKATA	700017	91-India	32-West Bengal
4	Subsidiary Ledgers For Creditors/Debtors/Advances etc. (Computerized)	4th FLOOR, IDEAL CENTRE	9, A.J.C. BOSE ROAD POLICE STATION - SHAKESPEARE SARANI	KOLKATA	700017	91-India	32-West Bengal
5	Journal (Computerized)	4th FLOOR, IDEAL CENTRE	9, A.J.C. BOSE ROAD POLICE STATION - SHAKESPEARE SARANI	KOLKATA	700017	91-India	32-West Bengal
6	Fixed Assets Register (Computerized)	4th FLOOR, IDEAL CENTRE	9, A.J.C. BOSE ROAD POLICE STATION - SHAKESPEARE SARANI	KOLKATA	700017	91-India	32-West Bengal
7	Stock Register (Computerized)	4th FLOOR, IDEAL CENTRE	9, A.J.C. BOSE ROAD POLICE STATION - SHAKESPEARE SARANI	KOLKATA	700017	91-India	32-West Bengal
8	Purchase & Sales Register (Computerized)	4th FLOOR, IDEAL CENTRE	9, A.J.C. BOSE ROAD POLICE STATION - SHAKESPEARE SARANI	KOLKATA	700017	91-India	32-West Bengal

(c). List of books of account and nature of relevant documents examined.

Sl. No.	Books examined
1	Cash Book
2	Bank Book
3	General Ledger

4	Subsidiary Ledgers For Creditors/Debtors/Advances etc.
5	Journal
6	Fixed Assets Register
7	Stock Register
8	Purchase & Sales 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

Sl. No.	Section	Amount
	No records added	

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 ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
	No records added		

(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:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
	No records added			

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	As per accounting policies & notes to financial statements
2	ICDS II - Valuation of Inventories	As per accounting policies & notes to financial statements
3	ICDS III - Construction Contracts	NA
4	ICDS IV - Revenue Recognition	As per accounting policies & notes to financial statements
5	ICDS V - Tangible Fixed Assets	As per Fixed Assets and Depreciation Chart annexed in FORM 3CD
6	ICDS VII - Governments Grants	NA
7	ICDS IX - Borrowing Costs	As per accounting policies & notes to financial statements
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.

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

Sl. No.	Particulars	Increase in profit	Decrease in profit
		No records added	

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
				No records added

16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;

Sl. No.	Description	Amount
		No records added

(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 & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
		No records added

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
		No records added

(d). any other item of income;

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
		No records added

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:

Sl. No.	Details of property	Address of Property						Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code /Pin Code	Country	State			
										No records added

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:-

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAA(3)/115BAC(3)/115BAD(3) (To be filled in only for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1		Plant and Machinery @ 15%	15	₹19,95,473	₹0	₹0	₹19,95,473	₹50,53,465	₹50,53,465	₹1,27,938	₹0	₹7,55,363	₹ 61,65,637
2		Plant and Machinery @ 40%	40	₹3,30,052	₹0	₹0	₹3,30,052	₹3,21,545	₹3,21,545	₹0	₹0	₹2,12,625	₹ 4,38,972
3		Furnitures & Fittings @ 10%	10	₹27,822	₹0	₹0	₹27,822	₹89,386	₹89,386	₹0	₹0	₹8,261	₹ 1,08,947
4		Intangible Assets @ 25%	25	₹13,12,303	₹0	₹0	₹13,12,303	₹4,68,942	₹4,68,942	₹0	₹0	₹4,17,031	₹ 13,64,214

19. Amount admissible under section-

Sl. No.	Section	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.
			No records added

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)]

Sl. No.	Description	Amount
	No records added	

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

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Provident Fund	₹ 49,353	15-May-2021	₹ 49,353	12-May-2021
2	Provident Fund	₹ 46,078	15-Jun-2021	₹ 46,078	09-Jun-2021
3	Provident Fund	₹ 53,255	15-Jul-2021	₹ 53,255	13-Jul-2021
4	Provident Fund	₹ 56,610	15-Aug-2021	₹ 56,610	11-Aug-2021
5	Provident Fund	₹ 65,956	15-Sep-2021	₹ 65,956	11-Sep-2021
6	Provident Fund	₹ 68,026	15-Oct-2021	₹ 68,026	11-Oct-2021
7	Provident Fund	₹ 81,483	15-Nov-2021	₹ 81,483	11-Nov-2021
8	Provident Fund	₹ 83,874	15-Dec-2021	₹ 83,874	13-Dec-2021
9	Provident Fund	₹ 83,775	15-Jan-2022	₹ 83,775	11-Jan-2022
10	Provident Fund	₹ 95,020	15-Feb-2022	₹ 95,020	12-Feb-2022
11	Provident Fund	₹ 1,10,502	15-Mar-2022	₹ 1,10,502	11-Mar-2022
12	Provident Fund	₹ 1,16,408	15-Apr-2022	₹ 1,16,408	12-Apr-2022
13	Any fund setup under the provisions of ESI Act, 1948	₹ 10,042	15-Jun-2021	₹ 10,042	13-May-2021

14	Any fund setup under the provisions of ESI Act, 1948	₹ 10,058	15-Jun-2021	₹ 10,058	15-Jun-2021
15	Any fund setup under the provisions of ESI Act, 1948	₹ 11,746	15-Jul-2021	₹ 11,746	14-Jul-2021
16	Any fund setup under the provisions of ESI Act, 1948	₹ 12,283	15-Aug-2021	₹ 12,283	15-Aug-2021
17	Any fund setup under the provisions of ESI Act, 1948	₹ 13,277	15-Sep-2021	₹ 13,277	14-Sep-2021
18	Any fund setup under the provisions of ESI Act, 1948	₹ 15,187	15-Oct-2021	₹ 15,187	13-Oct-2021
19	Any fund setup under the provisions of ESI Act, 1948	₹ 17,184	30-Nov-2021	₹ 17,184	14-Nov-2021
20	Any fund setup under the provisions of ESI Act, 1948	₹ 18,445	15-Dec-2021	₹ 18,445	14-Dec-2021

please note: Post filing, the complete records will be available for download as a separate file in the download section.  
Generated\_Form3cdEmpPfSuperann.csv

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.

Capital expenditure

Sl. No.	Particulars	Amount
	No records added	

Personal expenditure

Sl. No.	Particulars	Amount
	No records added	

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
	No records added	

Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)

Sl. No.	Particulars	Amount
1	Interest on TDS	₹ 5,447

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
---------	-------------	--------

No records added

Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India.

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person

Sl. No.	Particulars	Amount
No records added		

(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:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
No records added													

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

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
No records added														

iii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

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.



**Acknowledgement Number:848078680151222**

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
No records added														

iv. Fringe benefit tax under sub-clause (ic)	₹ 0
v. Wealth tax under sub-clause (iia)	₹ 0
vi. Royalty, license fee, service fee etc. under sub-clause (iib)	₹ 0
vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added											

viii. Payment to PF /other fund etc. under sub-clause (iv)	₹ 0
ix. Tax paid by employer for perquisites under sub-clause (v)	₹ 0

(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;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
No records added						

(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

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether 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

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

(e). Provision for payment of gratuity not allowable under section 40A(7);	₹3,44,319
(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);	₹0
(g). Particulars of any liability of a contingent nature;	

Sl. No.	Nature of Liability	Amount
No records added		

(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;

Sl. No.	Particulars	Amount
No records added		

(i). Amount inadmissible under the proviso to section 36(1)(iii).	₹0
---	----

22. (a) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	₹0
(b) Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961.	₹0

23. Particulars of any payments made to persons specified under section 40A(2)(b).

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	Ankit Agarwal	AFHPA7238J		Partner	Remuneration	₹49,00,000
2	Priyanka Agarwal	AOTPK2429N		Director in United Management Consultancy P Ltd	Consultancy Fees	₹19,50,000

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
		No records added	

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
				No records added	

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;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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);

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	TCS Payable	₹ 18,967
2	Sec 43B(a)- tax,duty,cess,fee etc	TDS Payable	₹ 5,79,688
3	Sec 43B(a)- tax,duty,cess,fee etc	GST Payable	₹ 97,344

4	Sec 43B(a)- tax,duty,cess,fee etc	Provident Fund Payable	₹ 1,16,408
5	Sec 43B(a)- tax,duty,cess,fee etc	ESIC Payable	₹ 23,929
6	Sec 43B(c)-sum referred to u/s 36(1)(ii)	Bonus Payable	₹ 9,17,687
7	Sec 43B(b)-provident/superannuation/gratuity/other fund	Leave Encashment payable	₹ 17,036

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(b)-provident/superannuation/gratuity/other fund	Leave Encashment Payable	₹ 47,255

State whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account ? No

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts. No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Availed	₹ 0	
Credit Utilized	₹ 0	
Closing /Outstanding Balance	₹ 0	

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
No records added				

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) ? No

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	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
No records added								

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) ? Not Applicable

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
No records added						

A.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 ? No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

B.a. 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 ? No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

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

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
No records added														

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ? No

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	If yes, whether the excess money has been repatriated within the prescribed time ?	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
No records added						

B.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 sub-section (1) of section 94B ? No

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred(i)	Earnings before interest,tax, depreciation and amortization (EBITDA) during the previous year(ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.(iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B.(iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v)	
				Assessment Year	Amount	Assessment Year	Amount
No records added							

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ? No

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
No records added		

No records added

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 :-

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	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.
1	Ankit Agarwal HUF	26/53,West Punjabi Bagh,New Delhi,DELHI,110026	AAPHA3453A		₹50,00,000	No	₹60,00,000	Yes- Electronic clearing system	
2	Bhama Agarwalla	House no.26,53,Punjabi Bagh West Delhi,New Delhi,DELHI,110026	ABZPA6348M		₹41,00,000	No	₹41,00,000	Yes- Electronic clearing system	
3	Hitendra Kumar Ranveer	Delhi			₹70,00,000	Yes	₹70,63,000	Yes- Electronic clearing system	
4	Max Medico	Delhi			₹30,00,000	Yes	₹30,00,000	Yes- Electronic clearing system	
5	Nitesh Ranveer HUF	Delhi			₹30,00,000	Yes	₹30,00,000	Yes- Electronic clearing system	
6	Parsuram Sanwarmall Agarwalla & Sons HUF	Delhi			₹1,18,00,000	No	₹1,13,00,000	Yes- Electronic clearing system	
7	Pranshu Katyal	Delhi			₹6,00,000	No	₹6,00,000	Yes- Electronic clearing system	
8	Priyanka Agarwal	Delhi			₹16,50,000	No	₹64,95,000	Yes- Electronic clearing system	
9	Renu Chamaria	Delhi			₹1,50,00,000	Yes	₹1,51,35,000	Yes- Electronic clearing system	

**Acknowledgement Number:848078680151222**

10	Sanwarmal Aggarwal	Delhi		₹80,90,000	No	₹96,90,000	Yes- Electronic clearing system
11	Spick and Span Finvest P Ltd.	Delhi		₹1,00,00,000	Yes	₹1,02,70,000	Yes- Electronic clearing system

b.Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	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.
No records added							

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

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

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
No records added							

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 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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
No records added					

b.(c). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
No records added							

b.(d). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
No records added					

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

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:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee,	Amount of repayment	Maximum amount outstanding in	Whether the repayment was made by	In case the repayment was made by cheque
---------	-------------------	----------------------	--	------------------------------	---------------------	-------------------------------	-----------------------------------	--

			available with the assessee) of the payee	if available	the account at any time during the previous year	cheque or bank draft or use of electronic clearing system through a bank account ?	or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
1	Bhama Agarwalla	House no.26,53,Punjabi Bagh West Delhi,New Delhi,DELHI,110026		₹2,00,000	₹41,00,000	Yes-Electronic clearing system	
2	Hltendra Kumar Ranveer	Delhi		₹70,00,000	₹70,63,000	Yes-Electronic clearing system	
3	Max Medico	Delhi		₹30,00,000	₹30,00,000	Yes-Electronic clearing system	
4	Nitesh Ranveer HUF	Delhi		₹30,00,000	₹30,00,000	Yes-Electronic clearing system	
5	Parsuram Sanwarmall Agarwalla & Sons HUF	Delhi		₹35,00,000	₹1,13,00,000	Yes-Electronic clearing system	
6	Pranshu Katyal	Delhi		₹5,00,000	₹6,00,000	Yes-Electronic clearing system	
7	Priyanka Agarwal	Delhi		₹3,50,000	₹64,95,000	Yes-Electronic clearing system	
8	Renu Chamria	Delhi		₹1,50,00,000	₹1,51,35,000	Yes-Electronic clearing system	
9	Sanwarmal Aggarwal	Delhi		₹29,00,000	₹96,90,000	Yes-Electronic clearing system	
10	Spick and Span Finvest P Ltd.	Delhi		₹1,00,00,000	₹1,02,70,000	Yes-Electronic clearing system	
11	Subodh Agarwalla	Delhi		₹1,18,49,658	₹1,18,49,658	Yes-Electronic clearing system	
12	Sudhanshu Aggarwalla	Delhi		₹38,17,977	₹38,17,977	Yes-Electronic clearing system	

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	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
No records added					

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	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
No records added					

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

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

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD / 115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE(To be filled in only for assessment year 2021-22 and 2024-25 only, as applicable)	Amount as assessed (give reference to relevant order)			Remarks
						Amount	Order U/s	Date of order	

No records added

b. Whether a change in share holding 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 ? No

If yes, please furnish the details of the same. ₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ? No

If yes, please furnish the details of the same. ₹ 0

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. Not Applicable

If yes, please furnish the details of the same. ₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). No

Sl. No.	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.
---------	--	---

No records added

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ? Yes

Sl. No.	(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 (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	CALD10495C	194-IB	Payment on Rent of Property	₹16,45,000	₹16,45,000	₹16,45,000	₹1,64,500	₹0	₹0	₹0
2	CALD10495C	194J	Fees for professional or technical services	₹33,84,656	₹33,84,656	₹33,84,656	₹3,38,466	₹0	₹0	₹0
3	CALD10495C	194A	Interest other than	₹37,15,223	₹37,15,223	₹37,15,223	₹3,71,521	₹0	₹0	₹0



			Interest on securities							
4	CALD10495C	194C	Payments to contractors	₹6,38,67,368	₹6,38,67,368	₹6,38,67,368	₹10,38,786	₹0	₹0	₹0
5	CALD10495C	194H	Commission or brokerage	₹3,84,000	₹3,84,000	₹3,84,000	₹19,200	₹0	₹0	₹0
6	CALD10495C	194Q	TDS on Purchase of Goods	₹23,36,55,242	₹23,36,55,242	₹23,36,55,242	₹2,33,659	₹0	₹0	₹0
7	CALD10495C	192	Salary	₹1,12,68,844	₹1,12,68,844	₹1,12,68,844	₹5,22,898	₹0	₹0	₹0
8	CALD10495C	206C	Profits and gains from the business of trading in alcoholic liquor, forest produce, scrap, etc	₹13,91,95,975	₹13,91,95,975	₹13,91,95,975	₹1,40,021	₹0	₹0	₹0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ? Yes

Please furnish the details:

Sl. No.	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	Please furnish list of details/transactions which are not reported.
1	CALD10495C	24Q	31-Jul-2021	29-Jul-2021	Yes	
2	CALD10495C	24Q	31-Oct-2021	28-Oct-2021	Yes	
3	CALD10495C	24Q	31-Jan-2022	31-Jan-2022	Yes	
4	CALD10495C	24Q	31-May-2022	03-May-2022	Yes	
5	CALD10495C	26Q	31-Jul-2021	29-Jul-2021	Yes	
6	CALD10495C	26Q	31-Oct-2021	28-Oct-2021	Yes	
7	CALD10495C	26Q	31-Jan-2022	29-Jan-2022	Yes	
8	CALD10495C	26Q	31-May-2022	31-May-2022	Yes	
9	CALD10495C	27EQ	31-Oct-2021	16-Oct-2021	Yes	
10	CALD10495C	27EQ	31-Jan-2022	14-Jan-2022	Yes	
11	CALD10495C	27EQ	31-May-2022	14-Apr-2022	Yes	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? Yes

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/206C(7) is payable(2)	Amount paid out of column (2) along with date of payment.(3)	
			Amount	Date of payment

1	CALD10495C	₹ 39	₹ 39	19-Apr-2021
2	CALD10495C	₹ 88	₹ 88	30-Apr-2021
3	CALD10495C	₹ 34	₹ 34	31-May-2021
4	CALD10495C	₹ 258	₹ 258	31-May-2021
5	CALD10495C	₹ 180	₹ 180	31-May-2021
6	CALD10495C	₹ 210	₹ 210	31-May-2021
7	CALD10495C	₹ 180	₹ 180	07-Jun-2021
8	CALD10495C	₹ 9	₹ 9	10-Jun-2021
9	CALD10495C	₹ 86	₹ 86	11-Jun-2021
10	CALD10495C	₹ 888	₹ 888	11-Jun-2021
11	CALD10495C	₹ 378	₹ 378	15-Jun-2021
12	CALD10495C	₹ 21	₹ 21	18-Jun-2021
13	CALD10495C	₹ 95	₹ 95	23-Jun-2021
14	CALD10495C	₹ 99	₹ 99	29-Jun-2021
15	CALD10495C	₹ 241	₹ 241	29-Jun-2021
16	CALD10495C	₹ 30	₹ 30	29-Jun-2021
17	CALD10495C	₹ 296	₹ 296	28-Jul-2021
18	CALD10495C	₹ 16	₹ 16	28-Jul-2021
19	CALD10495C	₹ 39	₹ 39	14-Aug-2021
20	CALD10495C	₹ 266	₹ 266	13-Oct-2021

please note: Post filing, the complete records will be available for download as a separate file in the download section.  
Generated\_Form3cdSec2011A206C7.csv

35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added							

(b). In the case of manufacturing concern,give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
1	ARMREST - Rickshaw	numbers	320	3,540	3,302	2	556	0	0	0
2	Batteries- Rickshaw	numbers	231	7,671	7,602	50	250	0	0	0
3	CHARGER SCOOTER	numbers	686	8,919	7,203	870	1,532	0	0	0
4	CHARGER- Rickshaw	numbers	752	1,263	1,521	73	421	0	0	0
5	CHASSIS SCOOTER	numbers	512	9,494	6,896	1	3,109	0	0	0

**Acknowledgement Number:848078680151222**

6	CHASSIS-Rickshaw	numbers	120	1,936	1,703	1	352	0	0	0
7	CONTROLLER SCOOTER	numbers	669	10,595	7,243	549	3,472	0	0	0
8	CONTROLLER-Rickshaw	numbers	967	2,093	1,843	95	1,122	0	0	0
9	DIFFERENTIAL-Rickshaw	numbers	853	1,226	1,724	67	288	0	0	0
10	DRIVER BOX-Rickshaw	numbers	181	1,878	1,739	0	320	0	0	0
11	E Rickshaw - Other -Rickshaw	numbers	2,62,990	5,06,661	5,50,079	3,220	2,16,352	0	0	0
12	FM COVER-Rickshaw	numbers	115	1,830	1,662	0	283	0	0	0
13	FRONT ALLOY RIM Scooter	numbers	569	9,640	6,903	23	3,283	0	0	0
14	FRONT BUMPER-Rickshaw	numbers	84	1,642	1,463	0	263	0	0	0
15	HARNESS SCOOTER	numbers	571	9,882	6,880	338	3,235	0	0	0
16	MIDDLE FRAME-Rickshaw	numbers	141	1,844	1,678	0	307	0	0	0
17	MOTOR Scooter	numbers	583	10,007	7,056	220	3,314	0	0	0
18	MOTOR-Rickshaw	numbers	960	2,186	1,797	203	1,146	0	0	0
19	OTHER PARTS-Scooter	numbers	56,003	9,62,616	6,59,266	15,948	3,43,405	0	0	0
20	PASSENGER BOX-Rickshaw	numbers	100	1,821	1,673	0	248	0	0	0

please note: Post filing, the complete records will be available for download as a separate file in the download section.  
Generated\_Form3cdTradeRawProdDet\_RAWMAT.csv

**B. Finished products :**

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1	Finished E Rickshaw	numbers	69	0	1,701	1,651	119	0
2	Finished Scooter	numbers	0	0	6,894	6,889	5	0

**C. By-products**

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ? No  
Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
---------	-----------------	-----------------

No records added

37. Whether any cost audit was carried out ?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor

38. Whether any audit was conducted under the Central Excise Act, 1944 ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	571339071			166671950		
(b)	Gross profit / Turnover	121009756	571339071	21.18	34857847	166671950	20.91
(c)	Net profit / Turnover	56530135	571339071	9.89	5136871	166671950	3.08
(d)	Stock-in-Trade / Turnover	136848745	571339071	23.95	37908740	166671950	22.74
(e)	Material consumed / Finished goods produced	0	0	0.00	0	0	0.00

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 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						

42.a. Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B ?

No

b. Please furnish

Sl. No.	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/ furnished transactions which are required to be reported ?	If not, please furnish list of the details/transactions which are not reported.
No records added						

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 ?

No

b. Please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?
Name of parent entity
Name of alternate reporting entity (if applicable)
Date of furnishing of report
c.Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST.

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
1	₹ 59,27,50,722	₹ 11,75,664	₹ 0	₹ 56,49,16,592	₹ 0	₹ 2,66,58,466

### Accountant Details

#### Accountant Details

Name	Padam Kumar Gupta
Membership Number	087747
FRN(Firm Registration Number)	0009061N
Address	11/6B, IInd Floor, Shanti Chambers, , Pusa Road,, PUSA ROAD , 09-Delhi , 91-India , Pincode - 110005
Place	New Delhi
Date	15-Dec-2022

#### Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	1	28-Sep-2021	28-Sep-2021	₹ 54,076	₹ 0	₹ 0	₹ 0	₹ 54,076
	2	27-Jan-2022	27-Jan-2022	₹ 1,77,893	₹ 0	₹ 0	₹ 0	₹ 1,77,893
	3	17-Aug-2021	17-Aug-2021	₹ 8,051	₹ 0	₹ 0	₹ 0	₹ 8,051
	4	17-Oct-2021	17-Oct-2021	₹ 1,57,608	₹ 0	₹ 0	₹ 0	₹ 1,57,608
	5	03-Mar-2022	03-Mar-2022	₹ 34,34,989	₹ 0	₹ 0	₹ 0	₹ 34,34,989
	6	14-Jul-2021	14-Jul-2021	₹ 12,20,848	₹ 0	₹ 0	₹ 0	₹ 12,20,848
Description of the Block of	Sl. No.	Date of Purchase	Date put to	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B)

Assets/Class of Assets			Use		CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	(1+2+3+4)
Plant and Machinery @ 40%	1	28-Sep-2021	28-Sep-2021	₹ 81,475	₹ 0	₹ 0	₹ 0	₹ 81,475
	2	04-Oct-2021	04-Oct-2021	₹ 2,40,070	₹ 0	₹ 0	₹ 0	₹ 2,40,070
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	1	19-Aug-2021	19-Aug-2021	₹ 20,200	₹ 0	₹ 0	₹ 0	₹ 20,200
	2	06-Dec-2021	06-Dec-2021	₹ 11,500	₹ 0	₹ 0	₹ 0	₹ 11,500
	3	06-Mar-2022	06-Mar-2022	₹ 57,686	₹ 0	₹ 0	₹ 0	₹ 57,686
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Intangible Assets @ 25%	1	02-Sep-2021	02-Sep-2021	₹ 2,42,696	₹ 0	₹ 0	₹ 0	₹ 2,42,696
	2	15-Mar-2022	15-Mar-2022	₹ 2,26,246	₹ 0	₹ 0	₹ 0	₹ 2,26,246

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%	1	17-Jul-2021	₹ 1,27,938	<input type="checkbox"/>
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Intangible Assets @ 25%				No records added