

UNITED CHEMICAL COMPANY

(PROP: SANTANU SARKAR)

PAN: AAXPS7090M

Tax Audit Report

Audit Clause 44AB(a): Business Turnover exceeds 1 Crore

UDIN: 23162116BGYY1281

Financial Year	:	2022-2023
Assessment Year	:	2023-2024
Date of Audit Report	:	25-09-2023



M B JAJODIA & ASSOCIATES

901 AARYAN WORKSPACES-2, NEAR NAVKAR PUBLIC SCHOOL,
GULBAI TEKRA ROAD, AHMEDABAD- 380006

CONTACT NO: 079-40033502

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M B JAJODIA & ASSOCIATES

CHARTERED ACCOUNTANTS

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 the rule 6G

- We have examined the balance sheet as on 31 March 2023, and the profit and loss account for the period beginning from 01 April 2022 to ending on 31 March 2023, attached herewith, of UNITED CHEMICAL COMPANY (Prop. SANTANU SARKAR), 74, NILGUNJ ROAD, AGARPARA, AGARPARA, WEST BENGAL-700109, PAN - AAXPS7090M
- 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 74, NILGUNJ ROAD, AGARPARA, KOLKATA, WEST BENGAL -700109 and One branches.
- (a) We report the following observations/ comments/ discrepancies/ inconsistencies; if any :
* 1. Reporting under clause 44 being Statistical in nature and the assessee is not maintaining any register or record for Analysis of Purchases & Expenses from Registered & Unregistered Dealers since the same is not mandatorily required under Income Tax Act or under Goods and Service Tax Act or under any other statutes. Further as per the Accounting entries done in the Accounting Software, it is not possible for us to extract the details required to be reported under this clause. In view of which we are unable to report statistical information under this clause.
- (b) Subject to above,--
 - 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.
 - 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.
 - 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 : -
 - In the case of the balance sheet, of the state of the affairs of the assessee as at 31 March 2023 and
 - In the case of the profit and loss account of the Profit of the assessee for the year ended on that date.
- The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
- 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:

S.No	Qualification	Comments
1	Records produced for verification of payments through account payee cheque were not sufficient	In respect of payments by cheque/draft we are not in a position to verify whether the same have been made by cross cheque/draft or not as the necessary evidence are not available.
2	Proper stock records are not maintained by the assessee.	Quantitative records are not maintained by the proprietor and hence we are unable to report on the quantitative details of the principal items of traded.
3	Others	1. We are not in position to verify vouchers maintained by the assessee. 2. Documents relating to the deduction under chapter VI-A has not been produced before us for the verification purpose and hence, we are unable to verify the same.

Place : AHMEDABAD

Date : 25/09/2023

For M B JAJODIA & ASSOCIATES

(Chartered Accountants)

Reg No. :0139647W



MANOJ JAJODIA

(Partner)

Membership No. : 162116

Firm PAN : ABBFM8023H

UDIN : 23162116BGYYTY1281

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	UNITED CHEMICAL COMPANY
2. Address of the Assessee	74,NILGUNJ ROAD,AGARPARA, 32- West Bengal, 91-India, Pincode - 700109
3. Permanent Account Number (PAN)	AAXPS7090M
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	19AAXPS7090M2ZD
2	Goods and Services Tax 11-Gujarat	24AAXPS7090M12N

5. Status	Individual
6. Previous year	01-Apr-2022 to 31-Mar-2023
7. Assessment year	2023-24

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

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 / 115BAD ?

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 (%)
		No records added

(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 ?

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 other chemical products	04043
2	WHOLESALE AND RETAIL TRADE	Wholesale of other products n.e.c	09027



(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	COMPUTERISED CASH BOOK, BANK BOOK, PURCHASE REGISTER, SALES REGISTER, JOURNAL REGISTER, LEDGERS	74, NILGUNJ ROAD,	AGARPARA	NORTH 24 PARGANAS	700109	91-India	32-West Bengal

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

Sl. No.	Books examined
1	COMPUTERISED CASH BOOK, BANK BOOK, PURCHASE REGISTER, SALES REGISTER, JOURNAL REGISTER, LEDGERS

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	The firm generally employs mercantile system of accounting
1	ICDS II - Valuation of Inventories	Inventories are not inclusive of duties and taxes, yet there is no effect on profit.
1	ICDS III - Construction Contracts	Not Applicable.
1	ICDS IV - Revenue Recognition	Revenue is recognized only when it is reasonably certain that ultimate collectability exists.
1	ICDS V - Tangible Fixed Assets	Fixed assets are recorded at historical cost less depreciation up to date.
1	ICDS VII - Governments Grants	Not Applicable.
1	ICDS IX - Borrowing Costs	Majority all borrowing cost are of revenue nature.
1	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Not Applicable.

14.(a). Method of valuation of closing stock employed in the previous year Lower of Cost or Market Rate

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish: No

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 Depn. claim = (N)	Opening WDV/Carry over	Adjustment made to the written down value under section 128BAC/128B AD (for assessment year 2021-22 only)	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	WDV	Plant and Machinery @ 40%	40	₹ 1,49,525	₹ 0	₹ 0	₹ 1,49,525	₹ 33,350	₹ 33,350	₹ 0	₹ 0	₹ 1,16,175	₹ 1,16,175
2	WDV	Furniture & Fixtures @ 10%	10	₹ 99,228	₹ 0	₹ 0	₹ 99,228	₹ 0	₹ 0	₹ 0	₹ 0	₹ 9,922	₹ 90,306
3	WDV	Plant and Machinery @ 25%	25	₹ 5,40,505	₹ 0	₹ 0	₹ 5,40,505	₹ 0	₹ 0	₹ 0	₹ 0	₹ 1,35,126	₹ 4,05,379
4	WDV	Intangible Asset @ 20%	20	₹ 12,228	₹ 0	₹ 0	₹ 12,228	₹ 0	₹ 0	₹ 0	₹ 0	₹ 2,445	₹ 9,783
5	WDV	Plant and Machinery @ 15%	15	₹ 3,612	₹ 0	₹ 0	₹ 3,612	₹ 0	₹ 0	₹ 0	₹ 0	₹ 542	₹ 3,070
6	WDV	Plant and Machinery @ 15%	15	₹ 0	₹ 0	₹ 0	₹ 0	₹ 2,86,800	₹ 2,86,800	₹ 0	₹ 0	₹ 44,250	₹ 2,50,750
7	WDV	Plant and Machinery @ 15%	15	₹ 0	₹ 0	₹ 0	₹ 0	₹ 20,00,000	₹ 20,00,000	₹ 0	₹ 0	₹ 3,00,000	₹ 17,00,000
8	WDV	Plant and Machinery @ 15%	15	₹ 0	₹ 0	₹ 0	₹ 0	₹ 73,800	₹ 73,800	₹ 0	₹ 0	₹ 1,107	₹ 72,693
9	WDV	Plant and Machinery @ 15%	15	₹ 0	₹ 0	₹ 0	₹ 0	₹ 33,527	₹ 33,527	₹ 0	₹ 0	₹ 5,025	₹ 28,502



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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
No records added					

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
1	DONATION & SUBSCRIPTION	₹ 2,930

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 by way of penalty or fine for violation of any law for the time being in force

Sl. No.	Particulars	Amount
1	GST PENALTY	₹ 1,51,480



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

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred for any purpose which is an offence or which is prohibited by law

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
1.	31-Mar-2023	130.74,029	INTEREST	SALAJI FINANCE SERVICES	AAAC2222L		BLOCK OF SECTOR 8, SALT LAKE		ECCURATA	700001	IN-India	33-Block 8mga

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 if 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.

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 if out of
No records added														



Pin Code

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 payer, 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
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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
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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
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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
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No records added

(e). Provision for payment of gratuity not allowable under section 40A(7);	₹ 0
(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
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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
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No records added



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

₹ 0

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.

₹ 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	VEDANTA SARKAR	NBXP58624H		SON	SALARY	₹ 5,40,000

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	TDS	₹ 5,12,224
2	Sec 43B(a)- tax,duty,cess,fee etc	TCS	₹ 2,813
3	Sec 43B(a)- tax,duty,cess,fee etc	GST LIABILITY	₹ 15,537

b. not paid on or before the aforesaid date.



Sl. No.	Section	Nature of liability	Amount
			₹ 0
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. Yes

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 3,17,24,483	NO EFFECT
Credit Availed	₹ 2,63,34,677	NO EFFECT
Credit Utilized	₹ 4,92,09,133	NO EFFECT
Closing /Outstanding Balance	₹ 88,50,027	NO EFFECT

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) (vii) ? Not Applicable

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) (vii) ?

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 Repay. By. Re. st.
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		



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	Address of the lender or	Permanent Account	Aadhaar Number of	Amount of loan or	Whether the loan/deposit	Maximum amount	Whether the loan or	In case the loan or
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Acknowledgement Number:299831740250923

	depositor	depositor	Number (if available with the assessee) of the lender or depositor	the lender or depositor, if available	deposit taken or accepted	was squared up during the previous year ?	outstanding in the account at any time during the previous year	deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	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	INDIRABEN KAPURDAS VAISHNAV	AHMEDABAD, GUJARAT	ARQPV5214E		₹5,25,000	No	₹26,75,000	Yes-Cheque	Account payee cheque
2	INNOVAL TECHNO	AHMEDABAD, GUJARAT	ANHPA2121J		₹10,00,000	Yes	₹12,00,000	Yes-Cheque	Account payee cheque
3	JAIMIL INDUSTRIES	AHMEDABAD, GUJARAT	DQTPK1294L		₹1,75,000	Yes	₹31,75,000	Yes-Cheque	Account payee cheque

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 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							



payee

No records added

b.(d). Particulars of each payment made in an amount exceeding the limit specified in section 2695T, 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
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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 2695S 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, if available	Amount of 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.
1	BAJAJ FINANCE LIMITED	BLOCK GR, SECTOR -5, SALT LAKE, KOLKATA - 700091	AACB1518L		₹6,31,229	₹8,08,173	Yes-Cheque	Account payee cheque
2	DELTA ENTERPRISE	AHMEDABAD, GUJARAT	ISEPS9823M		₹37,00,000	₹37,00,000	Yes-Cheque	Account payee cheque
3	INNOVAL TECHNO	AHMEDABAD, GUJARAT	ANHPA2121J		₹12,00,000	₹12,00,000	Yes-Cheque	Account payee cheque
4	JAMIL INDUSTRIES	AHMEDABAD, GUJARAT	DQTPK1294L		₹31,75,000	₹31,75,000	Yes-Cheque	Account payee cheque
5	RADHIKA SALES AGENCY	AHMEDABAD, GUJARAT	AJPPM9509E		₹10,00,001	₹15,25,000	Yes-Cheque	Account payee cheque

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
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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
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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 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	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)		Remarks
						Amount	Order U/s & Date	
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). Yes

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.	
1	80C		₹ 1,50,000
2	80TTA		₹ 10,000

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-8B, 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 (9) (10)
1	CALS40446A	194C	Payments to contractor and sub-contractors	₹23,96,792	₹23,96,792	₹23,96,792	₹41,092	₹0	₹0	₹0
2	CALS40446A	194-I	Rent	₹10,80,000	₹10,30,000	₹10,30,000	₹1,03,000	₹0	₹0	₹0
3	CALS40446A	194J	Fees for professional or technical services	₹22,23,544	₹22,23,544	₹22,23,544	₹1,73,424	₹0	₹0	₹0
4	CALS40446A	194Q	Payment of certain sum for purchase of goods	₹9,92,59,085	₹9,92,59,085	₹9,92,59,085	₹99,260	₹0		

