

# **AUDIT REPORT**

FOR THE ACCOUNTING YEAR

**2022-2023**

OF

**ELITE INDUSTRIES (PROP. :  
DINESH RAJIV SHETTY)**

A-601/604, Off. Ghodbunder Road, Thane, Maharashtra,  
400607

BY  
AUDITORS :

**ANKIT RAJGINDRA JAIN & CO  
CHARTERED ACCOUNTANTS**

66, Airport Road, Near Sent Giri school,  
Vyeketeshnagar, Chhote Bhanarda, Indore,  
Madhyapradesh -452005.

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



e-Filing Acknowledgement Number / Quarterly Statement Receipt Number  
378047000300923

Date of e-Filing  
30-Sep-2023

Name	:	DINESH RAJIV SHETTY
PAN/TAN	:	AECPS2621B
Address	:	A6-601/604, OFF GHODBUNDER ROAD, Thane, , Thane, THANE, Sandozbaugh S.O, Maharashtra, 400607
Form No.	:	Form 3CB-3CD
Form Description	:	Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G
Assessment Year	:	2023-24
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	429013

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

## 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. I have examined the **balance sheet** as on 31st March **2023** , and the **Profit and loss account** for the period beginning from **01-Apr-2022** to ending on **31-Mar-2023** attached herewith, of

Name	DINESH RAJIV SHETTY
Address	A6-601/604 , OFF GHODBUNDER ROAD, Thane , Sandozbaugh S.O , Thane , THANE , 19-Maharashtra , 91-India , Pincode - 400607
PAN	AECPS2621B
Aadhaar Number of the assessee, if available	776234496994

2. I 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 **A6-601/604, OFF GHODBUNDER ROAD, Thane, THANE, MAHARASHTRA-400607** and **0** branches.
3. a. I report the following observations/comments/discrepancies/inconsistencies if any: **We have audited the attached balance sheet of ELITE INDUSTRIES PROP. DINESH RAJIV SHETTY as at 31st March, 2023 and the profit and loss account for the period ended as on that date annexed thereto. These financial statements are the responsibility of the Proprietor. Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Proprietor, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.**
- b. Subject to above,-
- A. I have obtained all the information and explanations which, to the best of **My** knowledge and belief, were necessary for the purposes of the audit.
- B. In **My** opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from **My** examination of the books.
- C. In **My** opinion and to the best of **My** information and according to the explanations given to **Me** 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 **2023** ; 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 **My** opinion and to the best of **My** information and according to the explanations given to **Me** , 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	Regarding clause 21(d)and 31 of form 3CD, The assessee has not made any payments exceeding the limit specified in section 40,4(3) / 40A(3A) /269SS/ 269T/269ST in Cash. However, regarding the payments made by cheque, it is not possible for us to verify whether the payments in excess the specified limit in section 40A(3) / 40A(3A) / 269SS/269T / 269ST have been made other than by account payee cheque or bank draft, as the necessary evidences are not in possession of the assessee. A certificate has been obtained from the assessee stating that they have complied with the provisions of section 40A(3) / 40A(3A) / 269SS/ 269T and 269ST
2	Information regarding demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 was not made available	For the purpose of reporting under clause 41 of form 3CD, we have no proof other than the books of accounts to verify the receipt of such refund or raising of any demand under other tax laws. However, as informed to us by the management there are no such demands raised or refunds issued during
3	Others	In respect of clause 27(a), the figures of Credit are taken as per books as the assessee has not yet filed the annual GST return. The assessee has stated that in GST Annual return they will make necessary changes for the mistakes in the monthly GST returns filed to adjust the credit in the returns as Per the books. Hence. these amounts are subject to change.
4	Records necessary to verify personal nature of expenses not maintained by the assessee	For the purpose of clause 21 h of form 3CD. where necessary details are not available to verify whether the same are personal expenses, we have relied on the declaration by the assessee that the expenses debited to profit and loss account do not contain any expenses of personal nature.
5	Proper stock records are not maintained by the assessee	As explained to us, the nature of stock of the assessee is such that it is practically not possible to maintain item-wise day-to-day stock register. Therefore, the assessee has not provided the quantitative records. However, as informed by the

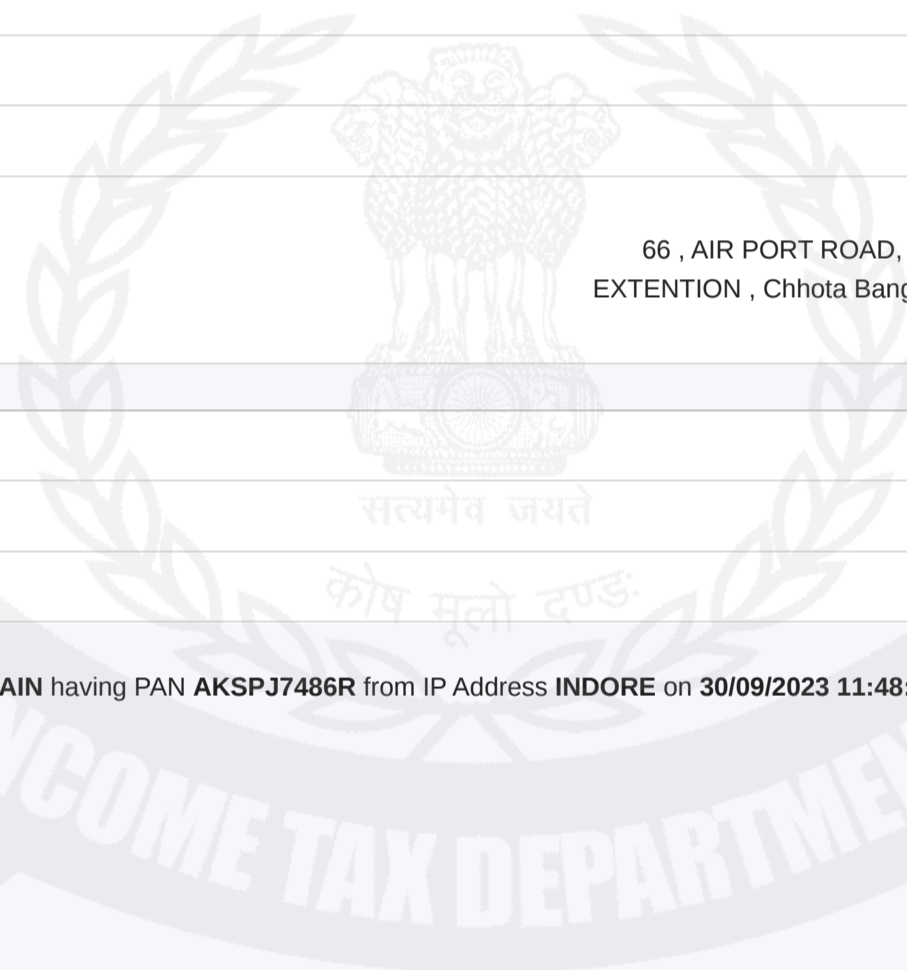
assessee, they have adequate internal control process in place and they also have a system of taking physical stock at regular intervals.

6	Others	For the purpose of Clause 44: We have been informed by the assessee that the information required under this clause has not been maintained by It in absence of any disclosure requirement thereof under the Goods and Service tax statute. It is not possible to determine break-up of total expenditure of entities registered or not registered under the GST, as necessary information is not maintained by the assessee in its books of accounts. Further the standard accounting software used by Assessee is not configured to generate any report in respect of such historical data in absence of any prevailing statutory requirement regarding the requisite information in this clause. In view of above we are unable to verify and report the desired information in this clause. Accordingly, taxpayer is not in a position to provide the complete details as required and we are also not in a position to verify its correctness and completeness of reporting.
7	Others	The audit includes the verification of transactions on test check basis. Therefore, it is not possible to quantify the total payment made as specified in column 4 of clause 34(a) of form 3CD. However, we have relied upon the working provided to us by the assessee. Moreover, the method of passing entries in books of account is such that it is difficult to comment whether the TDS is properly deducted or not.
8	Records necessary to verify personal nature of expenses not maintained by the assessee	For the purpose of clause 21 h of form 3CD. where necessary details are not available to verify whether the same are personal expenses, we have relied on the declaration by the assessee that the expenses debited to profit and loss account do not contain any expenses of personal nature.

**Accountant Details**

Name	ANKIT JAIN
Membership Number	429013
FRN(Firm Registration Number)	0021549C
Address	66 , AIR PORT ROAD, NEAR SENT GIRI SCHHOLVYKESHNAGAR EXTENTION , Chhota Bangarda B.O , CHHOTA BANGARDA , INDORE , 18-Madhya Pradesh , 91-India , Pincode - 452005
Date of signing Tax Audit Report	30-Sep-2023
Place	INDORE
Date	30-Sep-2023

This form has been digitally signed by **ANKIT JAIN** having PAN **AKSPJ7486R** from IP Address **INDORE** on **30/09/2023 11:48:21 PM** Dsc Sl.No and issuer ,**C=IN,O=Professional DigiSign Pvt. Ltd.,OU=Certifying Authority**



## 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	DINESH RAJIV SHETTY
2. Address of the Assessee	A6-601/604 , OFF GHODBUNDER ROAD, Thane , Sandozbaugh S.O , Thane , THANE , 19-Maharashtra , 91-India , Pincode - 400607
3. Permanent Account Number (PAN)	AECPS2621B
Aadhaar Number of the assessee, if available	776234496994
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 19-Maharashtra	27AECPS2621B1ZY
2	Goods and Services Tax 24-Orissa	21AECPS2621B1ZA
3	Goods and Services Tax 08-Daman and Diu	26AECPS2621B1Z0

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	Other manufacturing n.e.c.	04097

(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	Sale register, Purchase Register, Cash register, Bank register, Journal Register and Ledger	34, BHARAT INDUSTRIA L ESTATE	BHIMPORE, NANI DAMAN	DAMAN	396210	91-India	08-Daman and Diu

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

Sl. No.	Books examined
1	Sale register, Purchase Register, Cash register, Bank register, Journal Register and Ledger

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	Significant Accounting Policies are as per Notes to Accounts in Audited Financial Statements. There is no change in the accounting policies during the year. Fundamental accounting assumptions of Going Concern, Consistency and Accrual are followed.
2	ICDS II - Valuation of Inventories	Valuation of inventory is made as per the details provided in Notes Accounts in Audited Financial Statements. The Carrying amount of inventory and its classification is as per Note.
3	ICDS III - Construction Contracts	Not applicable
4	ICDS IV - Revenue Recognition	Revenue is recognised as and when goods become ready for dispatch and significant risk and reward are transferred to the customer and invoice related to said goods are prepared.Sales are booked net of GST.
5	ICDS V - Tangible Fixed Assets	As per fixed assets and deprecation chart annexed in form 3CD
6	ICDS VII - Governments Grants	No Grant or Subsidy was received during the year under consideration, hence not applicable
7	ICDS IX - Borrowing Costs	No Borrowing cost is required to be capitalized
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Regarding the Provisions, the description of obligation and carrying amount on balance sheet date are as per the Audited Financial Statement attached with Tax Audit Report in form 3CD. The contingent assets or continoent liabilities are not recognised in the Profit and Loss Account.

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:

Yes

Sl. No.	Particulars	Increase in profit	Decrease in profit
1	The assessee follows exclusive method for accounting of GST	₹ 0	₹ 0
1	However, it does not affect profit and loss account as the same is revenue neutral	₹ 0	₹ 0

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
1	Nil	₹ 0

(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
1	Nil	₹ 0

(d). any other item of income;

Sl. No.	Description	Amount
1	Nil	₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
1	Nil	₹ 0

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 115BAC/115B 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	Building @ 10%	10	₹1,31,18,696	₹0	₹0	₹1,31,18,696	₹0	₹0	₹0	₹0	₹13,11,870	₹ 1,18,06,826
2	WDV	Furnitures & Fittings @ 10%	10	₹37,71,119	₹0	₹0	₹37,71,119	₹56,125	₹56,125	₹0	₹0	₹3,81,599	₹ 34,45,645
3	WDV	Plant and Machinery @ 15%	15	₹2,88,03,819	₹0	₹0	₹2,88,03,819	₹60,62,315	₹60,62,315	₹1,66,176	₹0	₹50,96,896	₹ 2,96,03,062
4	WDV	Plant and Machinery @ 30%	30	₹3,65,478	₹0	₹0	₹3,65,478	₹0	₹0	₹0	₹0	₹1,09,643	₹ 2,55,835
5	WDV	Plant and Machinery @ 40%	40	₹6,91,302	₹0	₹0	₹6,91,302	₹4,02,127	₹4,02,127	₹0	₹0	₹3,86,284	₹ 7,07,145

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss	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
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account

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
1	Nil	₹ 0

(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	Any fund setup under the provisions of ESI Act, 1948	₹ 3,883	15-May-2022	₹ 3,883	13-Jun-2022
2	Any fund setup under the provisions of ESI Act, 1948	₹ 2,973	15-Jun-2022	₹ 2,973	13-Jun-2022
3	Any fund setup under the provisions of ESI Act, 1948	₹ 3,023	15-Jul-2022	₹ 3,023	14-Jul-2022
4	Any fund setup under the provisions of ESI Act, 1948	₹ 1,882	15-Aug-2022	₹ 1,882	13-Aug-2022
5	Any fund setup under the provisions of ESI Act, 1948	₹ 3,378	15-Sep-2022	₹ 3,378	10-Sep-2022
6	Any fund setup under the provisions of ESI Act, 1948	₹ 4,062	15-Oct-2022	₹ 4,062	15-Oct-2022
7	Any fund setup under the provisions of ESI Act, 1948	₹ 13,293	15-Nov-2022	₹ 13,293	12-Nov-2022
8	Any fund setup under the provisions of ESI Act, 1948	₹ 7,173	15-Dec-2022	₹ 7,173	15-Dec-2022
9	Any fund setup under the provisions of ESI Act, 1948	₹ 15,598	15-Jan-2023	₹ 15,598	14-Jan-2023
10	Any fund setup under the provisions of ESI Act, 1948	₹ 72,702	15-Feb-2023	₹ 72,702	15-Feb-2023
11	Any fund setup under the provisions of ESI Act, 1948	₹ 34,556	15-Mar-2023	₹ 34,556	15-Mar-2023
12	Any fund setup under the provisions of ESI Act, 1948	₹ 25,298	15-Apr-2023	₹ 25,298	15-Apr-2023
13	Provident Fund	₹ 16,915	15-May-2022	₹ 35,238	13-Jun-2022
14	Provident Fund	₹ 14,672	15-Jun-2022	₹ 30,566	13-Jun-2022
15	Provident Fund	₹ 16,637	15-Jul-2022	₹ 34,660	14-Jul-2022
16	Provident Fund	₹ 13,624	15-Aug-2022	₹ 28,384	13-Aug-2022
17	Provident Fund	₹ 19,367	15-Sep-2022	₹ 40,348	10-Sep-2022
18	Provident Fund	₹ 38,754	15-Oct-2022	₹ 80,737	15-Oct-2022
19	Provident Fund	₹ 39,422	15-Nov-2022	₹ 82,129	12-Nov-2022
20	Provident Fund	₹ 47,927	15-Dec-2022	₹ 99,848	15-Dec-2022
21	Provident Fund	₹ 93,784	15-Jan-2023	₹ 1,95,387	14-Jan-2023
22	Provident Fund	₹ 1,18,998	15-Feb-2023	₹ 2,47,916	15-Feb-2023
23	Provident Fund	₹ 95,970	15-Mar-2023	₹ 1,99,939	15-Mar-2023
24	Provident Fund	₹ 80,225	15-Apr-2023	₹ 1,67,134	15-Apr-2023

25	Provident Fund	₹ 1,46,886	15-May-2022	₹ 3,09,804	14-May-2022
26	Provident Fund	₹ 1,98,166	15-Jun-2022	₹ 4,12,846	15-Jun-2022
27	Provident Fund	₹ 2,42,073	15-Jul-2022	₹ 5,04,320	14-Jul-2022
28	Provident Fund	₹ 2,67,929	15-Aug-2022	₹ 5,58,186	13-Aug-2022
29	Provident Fund	₹ 2,72,989	15-Sep-2022	₹ 5,68,728	10-Sep-2022
30	Provident Fund	₹ 2,36,029	15-Oct-2022	₹ 4,95,052	14-Oct-2022
31	Provident Fund	₹ 2,26,495	15-Nov-2022	₹ 4,74,900	12-Nov-2022
32	Provident Fund	₹ 2,30,429	15-Dec-2022	₹ 4,80,060	15-Dec-2022
33	Provident Fund	₹ 2,03,706	15-Jan-2023	₹ 4,27,306	14-Jan-2023
34	Provident Fund	₹ 2,23,258	15-Feb-2023	₹ 4,65,121	20-Feb-2023
35	Provident Fund	₹ 2,14,518	15-Mar-2023	₹ 4,46,912	15-Mar-2023
36	Provident Fund	₹ 2,65,218	15-Apr-2023	₹ 5,52,538	15-Apr-2023

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
1	Nil	₹ 0

## Personal expenditure

Sl. No.	Particulars	Amount
1	Nil	₹ 0

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

Sl. No.	Particulars	Amount
1	Nil	₹ 0

## Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
1	Nil	₹ 0

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

Sl. No.	Particulars	Amount
1	Nil	₹ 0

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

Sl. No.	Particulars	Amount
1	Nil	₹ 0

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

Sl. No.	Particulars	Amount
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1	Nil	₹ 0
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Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount
1	Nil	₹ 0

(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.

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);	₹ 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
1	Nil	₹ 0

(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
1	Nil	₹ 0

(i). Amount inadmissible under the proviso to section 36(1)(iii).	₹ 0
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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	Liteplus Packaging Private Limited	AADCL2590G		Director of Company	Purchase	₹1,36,56,375
2	ELITE TECHXPRT INDIA PRIVATE LIMITED	AAGCE0571M		Director of Company	Purchase	₹8,77,29,674

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	GST	₹ 12,591
2	Sec 43B(b)-provident/superannuation/gratuity/other fund	PF/ESI	₹ 7,44,970
3	Sec 43B(a)- tax,duty,cess,fee etc	TDS	₹ 5,20,400

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.

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) ?

Yes

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) (viiib) ?

No

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		

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	Address of the	Permanent Account Number (if	Aadhaar Number of the lender	Amount of loan or deposit	Whether the loan/deposit was squared	Maximum amount outstanding	Whether the loan or deposit was	In case the loan or deposit was
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	or depositor	lender or depositor	available with the assessee) of the lender or depositor	or depositor, if available	taken or accepted	up during the previous year ?	in the account at any time during the previous year	taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	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	Ketan R Prajapati	Vapi	BGFPP1415A		₹22,80,000	Yes	₹22,80,000	Yes-Net banking	
2	Vinod Jalan	Mumbai	AACPJ1653Q		₹1,00,00,000	No	₹1,00,98,630	Yes-Net banking	
3	Vani Dinesh Shetty	Mumbai	EUZPS6536J		₹5,00,000	No	₹19,50,000	Yes-Net banking	

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

**Acknowledgement Number:378047000300923**

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, 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	J N Chari	Maharashtra	AACPC4655K	985544959499	₹20,000	₹26,18,192	Yes-Net banking	
2	Ketan R Prajapati	Vapi	BGFPP1415A		₹22,80,000	₹22,98,990	Yes-Net banking	
3	Vani Dinesh Shetty	Mumbai	EUZPS6536J		₹7,00,000	₹19,50,000	Yes-Net banking	

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	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	
1	2019-20	House property loss	₹ 314420	₹ 0	₹ 0	₹314420	as per order	ok
2	2020-21	House property loss	₹ 13129	₹ 0	₹ 0	₹13129	as per order	ok
3	2021-22	Long-term capital loss	₹ 184725	₹ 0	₹ 0	₹184725	as per order	ok

4	2021-22	House property loss	₹ 37800	₹ 0	₹ 0	₹37800	as per order	ok
5	2022-23	Long-term capital loss	₹ 1678260	₹ 0	₹ 0	₹1678260	as per order	ok
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 ?								No
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.								No
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	80D	₹ 50,522
3	80TTA	₹ 2,871

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	PNED06570E	192	Salary	₹30,24,000	₹30,24,000	₹30,24,000	₹3,05,600	₹0	₹0	₹0
2	PNED06570E	194A	Interest other than Interest on securities	₹48,09,992	₹48,09,992	₹48,09,992	₹4,80,999	₹0	₹0	₹0
3	PNED06570E	194C	Payments to contractors	₹3,61,21,437	₹3,61,21,437	₹3,61,21,437	₹6,07,158	₹0	₹0	₹0
4	PNED06570E	194-I	Rent	₹21,41,249	₹21,41,249	₹21,41,249	₹2,14,125	₹0	₹0	₹0
5	PNED06570E	194J	Fees for professional or technical services	₹33,12,743	₹33,12,743	₹33,12,743	₹3,31,274	₹0	₹0	₹0
6	PNED06570E	194Q	Payment of certain sums for	₹14,59,19,835	₹14,59,19,835	₹14,59,19,835	₹1,45,934	₹0	₹0	₹0

purchase of  
goods

(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	PNED06570E	24Q	01-Aug-2022	26-Jul-2022	Yes	
2	PNED06570E	26Q	01-Aug-2022	27-Jul-2022	Yes	
3	PNED06570E	24Q	31-Oct-2022	17-Oct-2022	Yes	
4	PNED06570E	26Q	30-Nov-2022	11-Oct-2022	Yes	
5	PNED06570E	24Q	31-Jan-2023	28-Jan-2023	Yes	
6	PNED06570E	26Q	31-Jan-2023	28-Jan-2023	Yes	
7	PNED06570E	24Q	31-May-2023	01-Jun-2023	Yes	
8	PNED06570E	26Q	31-May-2023	27-May-2023	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	PNED06570E	₹ 936	₹ 468	06-Jul-2022
2	PNED06570E	₹ 0	₹ 468	25-Jul-2022
3	PNED06570E	₹ 885	₹ 72	06-Jul-2022
4	PNED06570E	₹ 0	₹ 201	06-Jul-2022
5	PNED06570E	₹ 0	₹ 83	06-Jul-2022
6	PNED06570E	₹ 0	₹ 490	09-Jul-2022
7	PNED06570E	₹ 0	₹ 39	27-Jul-2022
8	PNED06570E	₹ 110	₹ 117	07-Jan-2023
9	PNED06570E	₹ 10,482	₹ 616	26-May-2023
10	PNED06570E	₹ 0	₹ 1,031	26-May-2023
11	PNED06570E	₹ 0	₹ 6,648	26-May-2023
12	PNED06570E	₹ 0	₹ 2,518	15-Jul-2023
13	PNED06570E	₹ 0	₹ 9,427	30-Sep-2023
14	PNED06570E	₹ 0	₹ 893	30-Sep-2023

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
No records added										

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
No records added								

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 ?  
Please furnish the following details:-

No

Sl. No.	Amount received	Date of receipt
No records added		

37. Whether any cost audit was carried out ?

No

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	%
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(a)	Total turnover of the assessee	619762686	698745595
(b)	Gross profit / Turnover	133071317	619762686 21.47 105756675 698745595 15.14
(c)	Net profit / Turnover	10299649	619762686 1.66 17271227 698745595 2.47
(d)	Stock-in-Trade / Turnover	190783347	619762686 30.78 141726039 698745595 20.28
(e)	Material consumed / Finished goods produced		0.00 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	
No records added						

### Accountant Details

Accountant Details

Name	ANKIT JAIN
Membership Number	429013
FRN(Firm Registration Number)	0021549C
Address	66 , AIR PORT ROAD, NEAR SENT GIRI SCHHOLVYKESHNAGAR EXTENTION , Chhota Bangarda B.O , CHHOTA BANGARDA , INDORE , 18- Madhya Pradesh , 91-India , Pincode - 452005
Place	INDORE
Date	30-Sep-2023

**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)	
Building @ 10%	No records added							
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Total Value of Purchases(B) (1+2+3+4)
Furnitures & Fittings @ 10%	1	28-Jun-2022	28-Jun-2022	₹ 18,625	₹ 0	₹ 0	₹ 0	₹ 18,625
	2	05-Aug-2022	05-Aug-2022	₹ 15,000	₹ 0	₹ 0	₹ 0	₹ 15,000
	3	18-Mar-2023	18-Mar-2023	₹ 22,500	₹ 0	₹ 0	₹ 0	₹ 22,500
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Total Value of Purchases(B) (1+2+3+4)
Plant and Machinery @ 15%	1	11-Sep-2022	11-Sep-2022	₹ 87,340	₹ 0	₹ 0	₹ 0	₹ 87,340
	2	31-May-2022	31-May-2022	₹ 7,195	₹ 0	₹ 0	₹ 0	₹ 7,195
	3	06-Sep-2022	06-Sep-2022	₹ 29,42,983	₹ 0	₹ 0	₹ 0	₹ 29,42,983
	4	16-Sep-2022	16-Sep-2022	₹ 15,83,500	₹ 0	₹ 0	₹ 0	₹ 15,83,500
	5	13-Dec-2022	13-Dec-2022	₹ 1,62,000	₹ 0	₹ 0	₹ 0	₹ 1,62,000
	6	27-Jan-2023	27-Jan-2023	₹ 64,297	₹ 0	₹ 0	₹ 0	₹ 64,297
	7	25-Feb-2023	25-Feb-2023	₹ 12,15,000	₹ 0	₹ 0	₹ 0	₹ 12,15,000
Description of the Block of	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)

Assets/Class of Assets					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 30%	No records added							
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 @ 40%	1	03-May-2022	03-May-2022	₹ 41,525	₹ 0	₹ 0	₹ 0	₹ 41,525
	2	31-May-2022	31-May-2022	₹ 9,322	₹ 0	₹ 0	₹ 0	₹ 9,322
	3	29-Jun-2022	29-Jun-2022	₹ 16,000	₹ 0	₹ 0	₹ 0	₹ 16,000
	4	31-Jul-2022	31-Jul-2022	₹ 19,300	₹ 0	₹ 0	₹ 0	₹ 19,300
	5	14-Sep-2022	14-Sep-2022	₹ 60,540	₹ 0	₹ 0	₹ 0	₹ 60,540
	6	12-Nov-2022	12-Nov-2022	₹ 94,576	₹ 0	₹ 0	₹ 0	₹ 94,576
	7	15-Dec-2022	15-Dec-2022	₹ 54,000	₹ 0	₹ 0	₹ 0	₹ 54,000
	8	27-Dec-2022	27-Dec-2022	₹ 40,254	₹ 0	₹ 0	₹ 0	₹ 40,254
	9	14-Feb-2023	14-Feb-2023	₹ 10,381	₹ 0	₹ 0	₹ 0	₹ 10,381
	10	06-Mar-2023	06-Mar-2023	₹ 11,229	₹ 0	₹ 0	₹ 0	₹ 11,229
	11	07-Mar-2023	07-Mar-2023	₹ 45,000	₹ 0	₹ 0	₹ 0	₹ 45,000

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
Building @ 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
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
Plant and Machinery @ 15%	1	25-Jul-2022	₹ 27,010	<input type="checkbox"/>
	2	25-Jul-2022	₹ 1,39,166	<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 @ 30%				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
Plant and Machinery @ 40%				No records added

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ELITE INDUSTRIES (PROP. : DINESH RAJIV SHETTY)

BALANCE SHEET AS AT 31ST MARCH, 2023

PARTICULARS	SCH NO	AMOUNT
<b>SOURCES OF FUNDS</b>		
CAPITAL	1	6,59,31,333.04
SECURED LOANS	2	1,21,75,218.13
UNSECURED LOANS	3	7,53,98,431.16
CURRENT LIABILITIES	4	17,79,57,872.51
PROVISIONS	5	15,49,507.11
<b>TOTAL</b>		<b>33,30,12,361.95</b>
<b>APPLICATION OF FUNDS</b>		
FIXED ASSETS	6	5,97,17,503.93
INVESTMENTS	7	47,38,000.00
INVENTORY	8	19,07,83,346.91
SUNDRY DEBTORS	9	5,79,74,059.67
CASH AND BANK	10	5,56,897.70
OTHER CURRENT ASSETS	11	1,28,51,252.60
LOANS AND ADVANCES (ASSETS)	12	63,91,301.14
<b>TOTAL</b>		<b>33,30,12,361.95</b>

Schedules 1 to 20 form an integral part of accounts

In terms of our attached report of even date

For ELITE INDUSTRIES

**DINESH RAJIV SHETTY**  
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DINESH RAJIV SHETTY  
(Individual)

For ANKIT RAJGINDRA JAIN & CO  
CHARTERED ACCOUNTANTS

**Ankit Jain**  
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Date: 2023.10.16 11:01:12 +05'30'

ANKIT JAIN  
(PROPRIETOR)  
M. NO. : 429013  
FRN : 0021549C

Place : Daman  
Date : 30/09/2023

ELITE INDUSTRIES (PROP. : DINESH RAJIV SHETTY)

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2023

PARTICULARS	SCH NO	AMOUNT
<b>(A) INCOME</b>		
SALES A/C	13	61,90,47,686.47
DIRECT INCOMES	14	7,15,000.00
INDIRECT INCOMES	15	34,686.50
INCREASE/(DECREASE) IN STOCK	16	4,90,57,307.42
<b>TOTAL (A)</b>		<b>66,88,54,680.39</b>
<b>(B) EXPENDITURE</b>		
PURCHASE A/C	17	48,62,61,556.37
DIRECT EXPENSES	18	4,96,10,376.90
INDIRECT EXPENSES	19	11,55,32,282.12
<b>TOTAL (B)</b>		<b>65,14,04,215.39</b>
<b>NET PROFIT/(LOSS) BEFORE DEPRECIATION AND TAX</b>		<b>1,74,50,465.00</b>
DEPRECIATION		72,86,296.00
<b>NET PROFIT/(LOSS) AFTER DEPRECIATION</b>		<b>1,01,64,169.00</b>
<b>NET PROFIT/(LOSS) CARRIED TO BALANCE SHEET</b>		<b>1,01,64,169.00</b>

Schedules 1 to 20 form an integral part of accounts

In terms of our attached report of even date

For ELITE INDUSTRIES

**DINESH RAJIV SHETTY**  
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DINESH RAJIV SHETTY  
(Individual)

For ANKIT RAJGINDRA JAIN & CO  
CHARTERED ACCOUNTANTS

**Ankit Jain**  
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ANKIT JAIN  
(PROPRIETOR)  
M. NO. : 429013  
FRN : 0021549C

Place : Daman  
Date : 30/09/2023



**ELITE INDUSTRIES (PROP. : DINESH RAJIV SHETTY)**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2023**

Schedule : 1

**Capital Account**

Particulars	Amount	Particulars	Amount
To Withdrawals Account	61,58,132.49	By Net Profit	1,01,64,169.00
To Closing Balance	6,59,31,333.04	By Dinesh Shetty Capital A/c	6,19,25,296.53
<b>Total</b>	<b>7,20,89,465.53</b>	<b>Total</b>	<b>7,20,89,465.53</b>

Schedule : 2

**SECURED LOANS**

PARTICULARS	AMOUNT
<b>SECURED LOANS</b>	
DAIMLER FINACIAL SERVICES INDIA PVT LTD	9,35,394.13
GECL TERM LOAN A/C 40608866686	1,00,11,035.00
SBI TERM LOAN A/C NO. 39966984293	12,28,789.00
<b>TOTAL</b>	<b>1,21,75,218.13</b>

Schedule : 3

**UNSECURED LOANS**

PARTICULARS	AMOUNT
<b>UNSECURED LOANS</b>	
ADITYA BIRLA FINANCE	28,62,054.00
AMBIT FINVEST PVT LTD	46,20,783.00
BAJAJ FINANCE LTD	35,47,371.00
CLIX CAPITAL SERVICES PVT LTD	31,80,089.00
FEDBANK FINANCIAL SERVICES LTD	23,76,745.00
FINAGG TECHNOLOGIES PVT LTD	4,82,000.00
FULLERTON INDIA CREDIT CO LTD	39,48,491.48
HDFC BANK LTD LOAN	34,42,391.32
ICIC BANK	38,94,768.00
IDFC FIRST BANK	26,17,907.66
INDUS IND BANK LTD	35,48,005.00
J N CHARI	26,06,192.83
KIESETU SAISON FINANCE PVT LTD	28,48,335.00
KOTAK MAHINDRA BANK LTD LOAN	33,75,221.56
MANGAL CREDIT AND FINANCE	36,98,749.00
POONAWALA FINCORP	31,64,020.00
STANDARD CHARTERED BANK	59,36,334.31
TATA CAPITAL FINANCIAL SERVICE LTD	24,57,657.00
UNITY SMALL FINANCE BANK	26,50,189.00
VANI DINESH SHETTY	12,50,000.00
VINOD JALAN	1,00,85,927.00
YES BANK A/C	28,05,200.00
<b>TOTAL</b>	<b>7,53,98,431.16</b>

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## Schedule : 4

## CURRENT LIABILITIES

PARTICULARS	AMOUNT
<b>BANK OD A/C</b>	
STATE BANK OF INDIA	4,67,30,054.00
<b>CURRENT LIABILITIES</b>	
EPF CONTRIBUTION OF EMPLOYEE	28,663.00
<b>DUTIES AND TAXES</b>	
GST	(46,25,788.86)
<b>SUNDRY CREDITORS</b>	
SUNDRY CREDITORS	13,58,24,944.37
<b>TOTAL</b>	<b>17,79,57,872.51</b>

## Schedule : 5

## PROVISIONS

PARTICULARS	AMOUNT
<b>PROVISIONS</b>	
AUDIT FEE PAYBLE	90,000.00
EMPLOYEES PROVIDENT FUND ORGNISATION	5,52,538.00
SALARY PAYBLE	4,18,524.34
TDS PAYABLE	4,88,444.77
<b>TOTAL</b>	<b>15,49,507.11</b>

## Schedule : 6

## FIXED ASSETS

Asset Group	Rate	WDV as on 01/04/2022	Addition		Deduction	Total	Depreciation for the Year	WDV as on 31/03/2023
			More than 180 Days	Less than 180 Days				
			Rupees	Rupees				
BUILDING	-	0.00	0.00	1,38,99,000.00	0.00	1,38,99,000.00	0.00	1,38,99,000.00
BUILDING @ 10%	10.00%	1,31,18,694.77	0.00	0.00	0.00	1,31,18,694.77	13,11,869.00	1,18,06,825.77
COMPUTER	40.00%	6,91,304.35	1,46,687.16	2,55,440.17	0.00	10,93,431.68	3,86,284.00	7,07,147.68
FURNITURE & FITTING	10.00%	37,71,116.83	33,625.00	22,500.00	0.00	38,27,241.83	3,81,603.00	34,45,638.83
MACHINERY AND PLANT	15.00%	1,42,45,793.27	87,340.00	0.00	1,66,176.00	1,41,66,957.27	21,25,044.00	1,20,41,913.27
MACHINERY AND PLANT 15%	15.00%	1,45,58,022.02	0.00	0.00	0.00	1,45,58,022.02	21,83,705.00	1,23,74,317.02
MOTOR CAR @30%	30.00%	3,65,478.00	0.00	0.00	0.00	3,65,478.00	1,09,643.00	2,55,835.00
OFFICE EQUIPMENT	15.00%	0.00	7,194.92	0.00	0.00	7,194.92	1,079.00	6,115.92
PLANT AND MACHINERIES	15.00%	0.00	45,26,482.56	14,41,296.88	0.00	59,67,779.44	7,87,069.00	51,80,710.44
<b>Total</b>		<b>4,67,50,409.24</b>	<b>48,01,329.64</b>	<b>1,56,18,237.05</b>	<b>1,66,176.00</b>	<b>6,70,03,799.93</b>	<b>72,86,296.00</b>	<b>5,97,17,503.93</b>

## Schedule : 7

## INVESTMENTS

PARTICULARS	AMOUNT
<b>INVESTMENTS</b>	
FIXED DEPOSIT (PROJECT)	27,38,000.00
VASANT JAGDISHBHAI SHAH	20,00,000.00
<b>TOTAL</b>	<b>47,38,000.00</b>

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Schedule : 8

**INVENTORY**

<b>PARTICULARS</b>	<b>AMOUNT</b>
<b>CLOSING STOCK</b>	
FINISHED GOODS	93,91,450.45
RAW MATERIALS	14,57,51,478.00
WIP	3,56,40,418.46
<b>TOTAL</b>	<b>19,07,83,346.91</b>

Schedule : 9

**SUNDRY DEBTORS**

<b>PARTICULARS</b>	<b>AMOUNT</b>
<b>SUNDRY DEBTORS</b>	
SUNDRY DEBTORS	5,79,74,059.67
<b>TOTAL</b>	<b>5,79,74,059.67</b>

Schedule : 10

**CASH AND BANK**

<b>PARTICULARS</b>	<b>AMOUNT</b>
<b>CASH AND BANK</b>	
CANARA BANK,DAMAN CURRENT A/C	1,51,003.17
CASH IN HAND	4,05,894.53
<b>TOTAL</b>	<b>5,56,897.70</b>

Schedule : 11

**OTHER CURRENT ASSETS**

<b>PARTICULARS</b>	<b>AMOUNT</b>
<b>CURRENT ASSET</b>	
ADVANCE FOR BG	56,72,523.60
ADVANCE TAX	38,00,000.00
PREPAID INSURANCE EXPENSES	92,357.00
TDS RECEIVABLE	11,70,695.00
<b>Total</b>	<b>1,07,35,575.60</b>
<b>DEPOSIT</b>	
DEPOSITS (ASSET)	20,85,677.00
RENT DEPOSIT	30,000.00
<b>Total</b>	<b>21,15,677.00</b>
<b>TOTAL</b>	<b>1,28,51,252.60</b>

Schedule : 12

**LOANS AND ADVANCES (ASSETS)**

<b>PARTICULARS</b>	<b>AMOUNT</b>
<b>LOANS AND ADVANCES (ASSETS)</b>	
LOANS & ADVANCES (ASSET)	63,91,301.14
<b>TOTAL</b>	<b>63,91,301.14</b>

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**SCHEDULES FORMING PART OF PROFIT & LOSS ACCOUNT  
FOR THE YEAR ENDED ON 31ST MARCH, 2023**

Schedule : 13

**SALES A/C**

PARTICULARS	AMOUNT
<b>SALES A/C</b>	
SALES	61,90,47,686.47
<b>TOTAL</b>	<b>61,90,47,686.47</b>

Schedule : 14

**DIRECT INCOMES**

PARTICULARS	AMOUNT
<b>DIRECT INCOMES</b>	
FREIGHT SERVICE CHARGES	7,15,000.00
<b>TOTAL</b>	<b>7,15,000.00</b>

Schedule : 15

**INDIRECT INCOMES**

PARTICULARS	AMOUNT
<b>INDIRECT INCOMES</b>	
INTEREST ON FD / BG	34,181.00
INTREST ON FIXDEPOSIT	61.00
ROUND OFF	444.50
<b>TOTAL</b>	<b>34,686.50</b>

Schedule : 16

**OPENING STOCK**

PARTICULARS	AMOUNT
<b>OPENING STOCK</b>	
FINISHED GOODS	35,22,706.29
OPENING STOCK	40,95,469.00
RAW MATERIAL	10,54,67,446.74
WIP	2,86,40,417.46
<b>TOTAL</b>	<b>14,17,26,039.49</b>

Schedule : 17

**PURCHASE A/C**

PARTICULARS	AMOUNT
<b>PURCHASE A/C</b>	
PURCHASE EXPENSES	48,62,61,556.37
<b>TOTAL</b>	<b>48,62,61,556.37</b>

Schedule : 18

**DIRECT EXPENSES**

PARTICULARS	AMOUNT
<b>DIRECT EXPENSES</b>	
COMMISSION FOR SALES	1,00,000.00
CUSTOMES DUTY	56,80,261.17
ELECTRICITY EXPENSES	42,46,035.00
FREIGHT & TRANSPORT EXPENSES	78,34,529.76
LABOUR CHARGES	2,90,08,135.97
PACKING EXPENSES	900.00
TURNOVER DISCOUNT	27,40,515.00
<b>TOTAL</b>	<b>4,96,10,376.90</b>

## INDIRECT EXPENSES

PARTICULARS	AMOUNT
<b>FINANCIAL CHARGES</b>	
ADVANCE EMI CHARGE LOAN	43,542.00
ANNUAL MAINTNCE CHARGE LOAN	41,858.00
BANK CHARGES	5,21,441.70
GECL TERM LOAN INTEREST	8,21,027.00
INSURANCE LOAN	55,774.00
INTEREST CC	1,21,12,462.46
INTEREST ON CUSTOMS	23,465.00
INTEREST ON GST PAYMENT	1,37,941.00
INTEREST ON TDS	5,415.00
INTERST ON LOAN AC	24,488.00
LOAN PROCESSING FEE	10,46,405.28
STAMPING CHARGES LOAN	15,100.00
<b>Total</b>	<b>1,48,48,919.44</b>
<b>INDIRECT EXPENSES</b>	
ADVERTISEMENT	10,000.00
ANNUAL MAINTANANCE CHARGES	53,400.00
AUDIT FEE	15,000.00
BILLS DISCOUNTING CHARGES	55,38,051.55
BIS REGISTRATION/RENEWAL CHARGES	13,63,750.00
BONUS & INCENTIVE EXPENSES	30,000.00
BROKERAGE EXPENSES	15,000.00
BUSINESS PROMOTION EXPENCES	30,650.00
CALIBRATION CHARGES	33,372.55
COMPUTER EXPENSES	12,954.00
CONSULTANCY CHARGES	23,07,000.00
CONSUMABLES	4,43,781.88
CONVEYANCE EXPENSES	23,94,090.54
DETENTION & DEMRAGE CHARGES IMPORT	6,81,503.45
DEVLOPMENT CHARGES	73,400.00
DOCUMENT CHARGES LOAN	26,750.00
FIRE SAFETY EXPENSES	22,220.00
FUEL AND GAS CHARGES	13,26,798.09
GENERAL BUSINESS EXPENSES	4,24,144.01
INSURANCE EXPENSES	8,00,103.40
INTERNET EXPENSE	801.00
LATE PAYMENT CHARGES	1,672.00
LIASION CHARGES	60,400.00
LICENCE FEES	13,782.00
MANAGEMENT CONSULTING & SERVICES	50,000.00
MISCELLANEOUS EPENSES	3,379.95
OFFICE EXPENSE	3,34,083.00
POSTAGE & COURIER CHARGES	1,23,242.79
PROFESSIONAL FEES	16,000.00
PROVIDENT FUND	6,45,991.00
REBATE AND DISCOUNT	549.72
REGISTRATION AND PROCESSING CHARGES	1,08,149.00
RENT EXPENSES	26,51,500.00
REPAIRS & MAINTENANCE	11,18,164.84
SALARY EXPENSES	7,33,60,847.42
SETUP CHARGES	1,37,000.00
SITE EXPENSES	11,17,849.67
SOFTWARE EXPENSES	9,15,203.17
STAFF & WORKER BONUS	23,57,384.08
STAFF WELFAIR EXPENSES	13,06,177.50
STAMP DUTY CHARGES	90,862.00

STATIONERY AND PRINTING EXPENSES	1,08,792.34
SUNDRY EXPENSES	54,676.64
TALLY PRIME - SILVER EDITION	18,000.00
TELEPHONE & INTERNET CHARGES	1,69,696.99
TOLL CHARGES	83,975.10
WATER CHARGES	2,32,323.00
WEIGHT BRIDGE EXPENCES	890.00
<b>Total</b>	<b>10,06,83,362.68</b>
<b>TOTAL</b>	<b>11,55,32,282.12</b>

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