

PARESH VORA & ASSOCIATES

Chartered Accountants

Address: 402, Vaibhav CHS

Bhavani Shankar Road,

Dadar (West) Mumbai - 400028

Tel no- 24303937 Fax: 24212812

Email id: info@pareshvora.com

ASSESSMENT YEAR 2023-24

YEAR ENDED 31ST MARCH, 2023

TAX AUDIT REPORT

M/S. CHETANA EDUCATION LLP
4th Floor, B Wing, Building E, Trade Link,
Senapati Bapat Marg,
Kamla Mill Compound,
Mumbai-400013

Name of Assessee

CHETANA EDUCATION LLP

Address

4TH FLOOR, B WING, BUILDING E, TRADE LINK, SENAPATI BAPAT MARG, KAMALA MILL COMPOUND, MUMBAI, MAHARASHTRA, 400013

Status

Firm

Ward

WARD 22(1)(6), MUMBAI

Year Ended

31.3.2023

PAN

AANFC1053G

Partnership Deed

30/12/2017

Residential Status

Resident

Nature of Business

MANUFACTURING-Other manufacturing n.e.c.(0497)

A.O. Code

MUM-W-197-6

GSTIN No.

27AANFC1053G1ZM

Filing Status

Original

Last Year Return Filed On

27/09/2022

Acknowledgement No.:

549656381270922

Computation of Total Income

Income from Business or Profession (Chapter IV D)(Maximum Salary Rs.74539908)

109083180

Chetana Education LLP

Net profit as per profit and loss a/c

109388458

Add:

Depreciation Debited in P&L A/c

4184520

Interest on Late Payment of TDS

38182

MLWF

204

Remuneration Paid to Partners

15000000

Total

128611364

Less:

Interest Income

333666

Dividend income considered separate

10000

Depreciation as per Chart u/s 32

4184518

Profit Before Remuneration

124083180

Remuneration Allowable

15000000

109083180

Income from Other Sources (Chapter IV F)

359966

Interest Income

349966

Dividend From Shares

10000

359966

Gross Total Income

109443146

Total Income

Round off u/s 288 A

109443146

Deduction u/s 10AA, 35AD, 80H to 80RRB (except sec.80P) not claimed hence AMT not applicable.

Tax Due @ 30%

32832945

Surcharge @12%

3939953

Total	14982948	624645	1823946	33847060	486876	0	33360184	4184519	29175665
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Interest Calculation u/s 234C

S. No.	Installment Period	Total Tax Due	To Be Deposited (in %)	To Be Deposited (in Amount)	Deposit Amount	Remaining Tax Due(Round off in 100 Rs.)	Int Rate (in %)	Interest
1.	First (Up to June)	38130275	15.00	5719541	1500000	4219500	3	126585
2.	Second (Up to Sep)	38130275	45.00	17158624	6500000	10658600	3	319758
3.	Third (Up to Dec)	381333769	75.00	28600327	12500000	16100300	3	483009
4.	Fourth (Up to March)	381333769	100.00	381333769	22500000	15633700	1	156337
Total								1085689

=>Interest u/s 234C on capital gain income calculated from date of sale if you want to change calculation period from starting of the year then go to Setup->Miscellaneous->Calculation and untick the s.no. 7 option.

Interest Calculation u/s 234B

Interest u/s 234C : 1085689

S. No.	Month	Principal	Int. 234B	Int. 234A/F	Deposit	Int Adjusted	Int Remain	Principal Adj
1	April-2023	15633769	156337	0	0	0	1242026	0
2	May-2023	15633769	156337	0	0	0	1398363	0
3	June-2023	15633769	156337	0	0	0	1554700	0
4	July-2023	15633769	156337	0	0	0	1711037	0
5	August-2023	15633769	156337	0	0	0	1867374	0
Total			781685	0				

Bank Account Detail

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	SARASWAT CO-OPERATIVE BANK LTD.	SARASWAT CO-OPERATIVE BANK LTD., 285, PRINCESS STREET, KALBADEVI, MUMBAI- 400 002.	414100100000155		SRCB0000414	Current(Primary)

GST Turnover Detail

S. NO. GSTIN	27AANFC1053G1ZM	1	Turnover	755570873
S. NO. PARTICULARS			AMOUNT	755570873
TOTAL				755570873

Details of Dividend From Shares

S. NO. PARTICULARS		1	AMOUNT	10000
TOTAL				10000

Details of T.D.S. on Non-Salary(26 AS Import Date:08 Jul 2023)

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Total Tax deducted	Amount out of (4) claimed for this year
1	AMAZON SELLER SERVICES PRIVATE LIMITED	BLRA14702C	8856	8856
2	CHETANA EDUCATION LLP	MUMC23803D	1154	1154
3	M/S THAKKARS TUTORIALS	PNEM20587A	8278	8278
4	MEL TRAINING & ASSESSMENTS LIMITED	PNEA08458C	10291	10291
5	NEW STUDENT AGENCIES LLP	MUMN30524E	690	690
6	THE SARASWAT CO-OPERATIVE BANK LTD.	MUMT22225A	33367	33367
TOTAL			62636	62636

Head wise Summary on Income and TDS thereon

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
Business	194C	883624	755955223	(Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income) in profit & Loss A/c : 755955223	19723
Business	194Q	690767	as above	as above	690
Business	194Q	333666	359966	Dividend Income:10000 Other Income:349966	33367
	Other Sources	194A			
	Total	2894001	756315189		62636

Details of T.C.S.(26 AS Import Date:08 Jul 2023)

S.No	Name of the Collector	Tax Deduction and Tax Collection Account Number of the Collector	Total tax collected	Amount out of (4) claimed during the year
1	MAKS MOTORS PRIVATE LIMITED	PNEM29498B	30848	30848
2	N. R. AGARWAL INDUSTRIES LIMITED	SRTN00965D	16561	16561
	TOTAL		47409	47409

Details of Taxpayer Information Summary (TIS)

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference
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1	Rent received	15000000		
2	Interest from deposit	333666		
3	Business receipts	2560335	Trading Account->Sales/ Gross receipts of business	755570873
			Trading Account->Gross receipts from Profession	
			Profit and Loss Account->Other income	384350
			Turnover from speculative activity	
			No account case gross receipts business /profession	755955223
4	GST turnover	721150516		
5	GST purchases	311099615		
6	Business expenses	16382331		
7	Cash deposits	84241207		
8	Cash withdrawals	7273090		
9	Purchase of vehicle	3084716		
10	Purchase of time deposits	12000000		
	Dividend		Dividend From Shares	10000
				10000
				124083180
	Profit Before Remuneration			
	Maximum Allowable Salary to Partners			
	1. 90% On First 3,00,000 of Book Profit			
	2. 60% of the rest (123783180 x 0.6)			
	Maximum Allowable Salary to Partners			
	CompuTax : A-179 [CHETANA EDUCATION LLP]			
				74269908
				270000
				74539908

TRADING, PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2023

To Opening Bal	212480837.00	By Sales	755570872.93
" Purchase	351513633.81	" Closing Stock	246078890.00
" Direct Expense	71144695.62		
" Gross Profit C/d	366510596.50		
	<u>1001649762.93</u>		<u>1001649762.93</u>

To Rent	17691955.00	By Gross Profit b/d	366510596.50
" Repair & Main. (General)	3063527.95	" Interest On Fixed Deposite	333666.00
" Bank Charges	306818.23	" Interest Received	16300.00
" Sundry Expenses	1474073.00	" Foreign Exchange Fluctuation	24384.34
" Telephone Expenses	634301.38	" Dividend Income	10000.00
" Mobile Expenses	50684.00		
" Office Expense	161502.00		
" Rates & Taxes	132624.00		
" Postage	201798.00		
" Video Recording	30000.00		
" Loan Processing Fees	309523.40		
" Depreciation	4184520.00		
" Hotel Charges	1591687.00		
" Sales Incentives	10000.00		
" Petrol & Diesels Exp.	3840729.56		
" Insurance Charges	2358106.00		
" Recruitment Exp.	833091.46		
" Membership & Subscription	8700.00		
" Sales Promotion.	3013423.36		
" Advertisement	24000.00		
" Angadia & Courier	787658.10		
" Brokerage & Commission	8738246.00		
" Canvassing Expenses	1117821.00		
" Computer & Printer Exp.	1317651.22		
" Printing & Stationery	594294.84		
" Legal & Professional Fees	4585400.00		
" Internet Expenses	871048.35		
" Software Development Charge	19155.95		
" Profession Tax	2280.00		
" Discount	23335559.19		
" Electricity Charges.	1470080.00		
" Employees Remuneration & St	110841925.00		
" Export Expenses	45469.36		
" Fastag Charges	116863.12		
" Godown Expense	1708387.00		
" Travelling Exp.	16538545.00		
" Staff Welfare	4052903.83		
" Interest	26442136.00		
" Net Profit Before Interest &	124388458.54		
	<u>Remuneration To Partners</u>		
	366894946.84		<u>366894946.84</u>

CHEYTANA EDUCATION LLP

31.03.2023

A.Y 2023-24

To Remuneration To Partners

Rakesh J Ramt 7500000.00
Anil J Rambha 7500000.00

By Net Profit Before Interest &

124388458.54

Remuneration To Partners

To Net Profit Transfer To

Rakesh J Ramt 53600344.68
Anil J Rambha 53600344.68

Chetana
Publication
Pvt Ltd
2187769.17
109388458.54

124388458.54

For CHEYTANA EDUCATION LLP

As per our Report of Even Date

For Parash Vora & Associates

Chartered Accountants

Firm Registration No:- 118090W

Parash Vora

(Parash Vora)

Partner

Membership No:- 103693

Place: Mumbai

Date: June 24, 2023

UDIN : 23103963BGCZHTT2315



(Anil Rambhai)

Partner

(A J R)

A.J. Rambhai

(Rakesh Rambhia)

Partner

(R J R)

Rakesh Rambhia

124388458.54

ANIL RAMBHAI FIXED CAPITAL ACCOUNT

To	Balance c/d	49000.00
		<u>49000.00</u>
By	Balance b/d	49000.00

RAKESH RAMBHIA FIXED CAPITAL ACCOUNT

To	Balance c/d	49000.00
		<u>49000.00</u>
By	Balance b/d	49000.00

CHETANA PUBLICATION PRIVATE LIMITED FIXED CAPITAL ACCOUNT

To	Balance c/d	2000.00
		<u>2000.00</u>
By	Balance b/d	2000.00

ANIL RAMBHAL CURRENT CAPITAL ACCOUNT

To	Capital Withdrawn	43323045.00	By	Balance b/d	29144638.18
"	Advance Tax	2000000.00	"	Capital Introduced	12607619.00
"	Self Assessment Tax	955560.00	"	Trf of Unsecured Loan	3719459.00
"	Share of Firm Advance Tax	11025000.00	"	Share Of Profit	53600344.68
"	Share of Firm Tax	5709456.00	"	Remuneration to Partners	7500000.00
"	Share of Firm TDS	35485.16			
"	Share of Firm TCS	23230.49			
"	TCS on Motor Car	85800.00			
"	Balance c/d	43414484.21			
		<u>106572060.86</u>			<u>106572060.86</u>

RAKESH RAMBHIA CURRENT CAPITAL ACCOUNT

To	Capital Withdrawn	24011587.50	By	Balance b/d	55042959.29
"	Advance Tax	2000000.00	"	Share Of Profit	53600344.68
"	Self Assessment Tax	1276550.00	"	Capital Introduced	6725000.00
"	Share of Firm Advance Tax	11025000.00	"	Remuneration to Partners	7500000.00
"	Share of Firm Tax	5709456.00			
"	Share of Firm TDS	35485.16			
"	Share of Firm TCS	23230.49			
"	Balance c/d	78786994.82			
		<u>122868303.97</u>			<u>122868303.97</u>

CHETANA PUBLICATION PRIVATE LIMITED CURRENT CAPITAL ACCOUNT

To	Capital Withdrawn	1827636.03	By	Balance b/d	139398774.40
"	Advance Tax (AY 2023-24)	450000.00	"	Share Of Profit	2187769.17
"	SA Tax (AY 2022-23)	233038.00	"	Capital Introduced	2573000.00
"	Share Of Firm TDS	1448.38			
"	Share Of Firm TCS	948.18			
"	Balance c/d	141646472.98			
		<u>144159543.57</u>			<u>144159543.57</u>

BALANCE SHEET AS AT 31.03.2023

PARTNER'S FIXED CAPITAL

Anil Rambhia 49000.00 (As Per Statement)
Rakesh Rambhia 49000.00
Chetana Publications Pvt Ltd 2000.00

FIXED ASSETS
49000.00 (As Per Statement)
29175664.61

PARTNER'S CURRENT

Anil Rambhia 43414484.21
Rakesh Rambhia 78786994.82 (As Per Statement)
Chetana Publications Pvt Ltd 141646472.98

LOANS & ADVANCES

13030734.00 (As Per Statement)
81326548.36

SECURED LOAN

Axis Bank 3429315.00 Bank Theft
GECL Loan (Covid Loan) 54000000.00 Cash Theft
The Sarawat Co-operative bank 215736272.31 Prepaid expense
Kotak Mahindra Bank Ltd 3554353.00 Profession Tax Advance
ICICI Bank Ltd 8765559.00 Sundry Debtors

CURRENT ASSETS

246078890.00 Closing Stock
4725558.00 Bank Theft
916400.00 Bank Theft
576753.00 Prepaid expense
2280.00 Profession Tax Advance
406581202.36 Sundry Debtors

UNSECURED LOAN

(As per Statement)

135754431.34 Bank Account
16473471.34 Cash In Hand
2129151.00

CURRENT LIABILITIES

Sundry Creditors 97236001.00
Other Current Liabilities 18592769.00

As per our Report of Even Date

For Parash Vora & Associates

Chartered Accountants

Firm Registration No:- 118090W

Parash Vora

(Parash Vora)

Partner

Membership No:- 103693

Place: Mumbai

Date: June 24, 2023

UDIN :23103963BGGZTHTT2315



(Anil Rambhia)
Partner

(Rakesh Rambhia)
Partner

For CHETANA EDUCATION LLP

0.00 801016652.67

801016652.67

STATEMENT OF SUNDRY CREDITORS FOR EXPENSES

108000.00	Nadia O'Brien
2400.00	Rajeshri Lipare
-85000.00	Charlotte Wang
26093.00	Truevalue Marketing Services Pvt Ltd
7000.00	Geetha N
-59000.00	Ftc Events
-100000.00	Datamatics Hospitality Services Pvt Ltd
-450000.00	Pallazzo Hotels & Leisure Limited
-708000.00	Ite Limited
5000.00	Pankaj Raina (Advocate Jammu)
-25000.00	Amol Mestry
6000.00	Ch. Vani
4500.00	Integrated Computer Solutions
15000.00	T. Narsimha Reddy (Advocate Hyderabad)
7000.00	Ashish A. Tote (Advocate Yavatmal)
7698.00	Repro India Limited (Purchase)
14100.00	Gajendra Singh Arya (Advocate Delhi)
5000.00	Dipak K Patil (Advocate)
23000.00	Shree Vishwakarma Furniture
-7500.00	Shah Technologies
60000.00	S.M. Motor Body Builder
1500.00	Nilesh Kulaye
1910.00	Arco Express
213.00	Arunkumar L Mishra (Travelling Exp)
79060.00	A.S. Corporation
6500.00	Aakash Telematics
11868.00	Airtel Relationship No.1380039222
5000.00	B.K.Pandey (Advocate)
11183.00	Bisleri International Pvt Ltd
3000.00	Dhirendra Kumar Pandey (Advocate)
32754.00	Five Star Express
311040.00	Focus Softnet Pvt Ltd
46311.00	Ghanshyam Automobiles (India)
53707.00	Hdfc Bank Credit Card No.4375 4672 0030 1257 (Rjr)
105756.00	Hdfc Bank Credit Card No.4375 4672 0028 1145 (Ajr)
23657.00	Krishna Copy Centre
25380.00	L.K. Nakashe Consultants Pvt Ltd
10620.00	Mac Printing Solutions
-500000.00	Micreo Connect
12000.00	Milind Jadhav
15000.00	Mishra Tyre Centre
1009362.00	N R Agarwal Industries Ltd

CHETANA EDUCATION LLP

31.03.2023

A.Y 2023-24

Pankaj P. Kulkarni (Advocate-Jalna)
Prime Management & Consultancy Services
Rath Infotech & Web Solutions Pvt Ltd
S.G.Upadhye (Advocate)
Sgm Packaging Llp
Shivam Computers
Shraddha Mange Roadlines
Shri Siddheshwar Transport Co.
Tci India Ltd.
Varikasery & Varikasery
Vineet Upadhyay
World Star

6000.00
975893.00
3540.00
3000.00
44398.00
22255.00
3740.00
3050.00
49323.00
1000.00
10000.00
22901.00
<u>1267212.00</u>

STATEMENT OF SUNDRY CREDITORS FOR GOODS

1342572.00	Shree Samarth Impression
647497.00	Repro India Limited
221.00	Students Book Binding Works
100518.00	J K Enterprises
372784.00	Duplex Centre
1440810.00	Chumantal Fein Paper Pvt Ltd
77158337.00	Allern Enterprises Pvt Ltd (Purchase)
1408481.00	Hero Multi Pap Pvt Ltd
-1850000.00	Karwa Commercial Pvt Ltd
1239921.00	Rainbow Paper Corporation
444363.00	Pack Corporation
145636.00	Shyam Industries
942937.00	Print Dot
1259625.00	Hashi Tech Pre-Press Pvt Ltd.
168577.00	Gapmeta Ventures Private Limited
45487.00	The Pack - Age
90664.00	Dhote Prints And Arts
-226000.00	Creative Print Media
2457.00	Elite Print
-946581.00	Flora Prints Pvt Ltd
3339042.00	Hexagon Print& Pack Pvt Ltd
-555563.00	Imprints
1047135.00	M.B. Graphics New (01.04.21)
1686552.00	Mustafa Offsets
5670.00	Raj Enterprises.
63246.00	Print Digital
28022.00	Reamrol Printers
6575155.00	Sohail Enterprises
-19752.00	Quartette Infotech Pvt Ltd
10976.00	Square Stationers
<u>95968789.00</u>	

STATEMENT OF INVESTMENTS

Chetana Education Llp (Fixed Deposit)	12300299.00	
Other Deposite		
Develentcorp Pvt Ltd (Deposit)	3000.00	
Ghanshyam Automobiles (India) Deposit	30000.00	
Tci India Ltd (Deposit)	75000.00	
The Saraswat Co.Op. Bank Ltd.(Equity Shares)	13000.00	
The Tata Power Co. Ltd (Deposit)	15000.00	136000.00
Deposits for Branch Offices		
Pimpri-Chinchwad Office Deposit (Yatin Patil)	0.00	
Aurangabad Office Deposit- Prashant R. Kasliwal	35000.00	
Mira Road Office Deposit (Subir Dutta)	50000.00	
Kalyan Office Deposit (Prakash Choudhary)	40000.00	
Aurangabad Office Dep (Madhukar V. Joshi)	0.00	
Bangalore Office Dep (B.A. Nagraj)	100000.00	
Chennai Office Deposit (N. Babu)	75000.00	
Ahmedabad Office Deposit (Tarulata S Shah)	13000.00	
Coimbatore Office-Dep-(C.Sundar)	51000.00	
Rajkot Office Deposit (Sonal Thakker)	15000.00	
Delhi Office Deposit (Sham Singh)	16500.00	
Akola Office Deposit (Lata Onkar Shende)	18000.00	
Delhi Office Deposit (Garima Gupta)	16500.00	
Deposit Nashik Office (Millind P Sadavarte)	40000.00	
Hubli-Office-Dep. (Harshith Sirigeri)	40000.00	
Kolhapur Office Deposit (Uttam M Raut)	15000.00	
Kolkata Office Deposit (Manoj Kanti Guha)	15000.00	
Madurai Office Dep (A. Thiyaga Rajan)	25000.00	
Mira Road Office Dep (Yasser Zarrar Paloba)	0.00	
Nagpur Office Deposit (Kalpana Vijaykumar)	16000.00	
Solapur Office Deposit (Krishna Govind Ingale)	10000.00	591000.00
Saraswat Fastag (Deposit)	3,435.00	
	<u>13030734.00</u>	

STATEMENT OF LOANS & ADVANCES

20000.00	Ahmedabad Branch Imprest (Krunal Desai)
10000.00	Kolhapur Office Imprest (Satish Hajare)
20000.00	Nagpur Branch Imprest (Anurag Dutta)
45000.00	Aurangabad Office Imprest (Azhar Deshmukh)
10000.00	Nanded Branch Imprest (Girish Patwari)
460.00	Kolkata Branch Imprest (Rakesh Jha)
20000.00	Rajkot Branch Imprest (Nitin Vyas)
10000.00	Akola Office Imprest (Chetan Mehta)
20000.00	Patna Office Imprest (Sanjaykumar Sinha)
20000.00	Bangalore Office Imprest -Aleem Khan
65000.00	Bhivandi Godown -Imp.-Rushikesh Chalke
36382.00	Coimbatore Branch Imprest (V Bakthavatchalam)
10000.00	Coimbatore Branch Imprest (Lavanya R)
15000.00	Delhi Office Imprest -Meenal Tyagi
10000.00	Kasiraja (Chennai Off. Imprest)
4000.00	Kalyan Office (Kiran Thakur- Imp)
15000.00	Mira Road Branch Imprest (Shailesh Jha)
3859.00	Lucknow Office Imprest (Nishant Tyagi)
25000.00	Pune-Office-Imp.(Reena Sharma)
20000.00	Solapur Office Imprest(Vimayak Gaikwad)
200.00	Vishal Vaydande (Loan)
77594.00	Girish Patwari (Loan)
4000.00	Bhuvaneshwaran M. (Loan)
13000.00	Santosh Jadhav- Loan
24000.00	Satyendra Kumar Rai (Loan)
9000.00	Vijay K Tiwari- Loan
20000.00	Shweta Jadhav-Loan
19000.00	Deepak Gurav (Loan)
6000.00	Diram Fajdar Vishwakarma- Loan
3000.00	Manish Jadhav- Loan
5000.00	Ravi Gite- Loan
114000.00	Mahesh S. Bharbat-Loan
9000.00	Budhaji Pawar- Loan
15004.00	Devendra Chavhan- Loan
7500.00	Liyquat Basha- Loan
20000.00	Anjani Shukla- Loan

STATEMENT OF LOANS & ADVANCES

8000.00	Armeet Mahadik- Loan
2000.00	Deepak Dharmaji Bhatkar- Loan
16997.00	Umesh Gaikwad- Loan
1000.00	Anand Nangaonkar- Loan
226371.00	Atul Parmar- Loan
16000.00	Pankaj Pandey- Loan
10000.00	Satiram Rajbhar (Loan)
36000.00	Abhishek Chandrabhas Pawaskar (Loan)
210025.00	Ajay Chaube (Loan)
30000.00	Arun Kumar Mishra (Loan)
1000.00	Arun Kumar Pandey
75000.00	Azhar Deshmukh (Loan)
256876.00	Hassan Sayyed (Loan)
14000.00	Kishor Varekar (Loan)
7485.00	Mahesh Takalkar (Loan)
13500.00	Mohan Gangawane (Loan)
8000.00	Nitin Dagadu More (Loan)
6000.00	Pradeep Kumar Pandey-Loan
10000.00	Pratik Thakur (Loan To Staff)
1200.00	Mudassir Ahmed Qadir Deshmukh-Loan
8000.00	Rajesh S. Kamble (O-107) (N-89)
7000.00	Sandeep Ghadi (Loan)
70000.00	Umesh Gwalani (Loan)
115778.00	Atul Nagesh Pai (Loan)
49292.00	Ayaz Jakate- Loan
4900.00	Zuzer M Erinpurwala
8037.00	Dilawar Shaikh (Loan)
32228.00	Deepak Babanrav Lande-Loan
250000.00	Nitin Vyas -Loan
8704.00	Sushil Salian (Canvassing Exp)
2730.00	Rupesh Kadam (Canvassing Exp)
5207.00	Rajkumar Sharma (Canvassing)
20000.00	Kashif Raza (Canvassing)
65500.00	Umesh Gwalani-Spec Dist
-26185.00	Naresh Rangwani- Canvassing Exp
-1225.00	Jeevesh Jha (Canvassing Exp)
304829.00	Basavraj Birajdar (O-263) (N-200)**
1164662.00	Gorakhmath More-Loan
241237.00	Hardik Patel (Loan)
8922721.00	Hitesh Veera (Loan)
95197.00	Nikhil Kumbhar- Loan
25000.00	Ravindra Parey- Loan
681322.00	Santosh Jagtap-Loan
17423.00	Ss15 Sachin Sawarkar (Loan)
41178.00	Upamanyu Majumder (Loan)
267053.00	Durviyay Nath Shukla (Loan)
253805.00	Aniket Gade- Loan
151657.00	Mahesh Patil (Loan)

STATEMENT OF LOANS & ADVANCES

737292.00	Narendra Pahajani
31938.00	Sanjay Jadhav-Loan
24197.00	Sanjog Palwankar (Cn-29)
25344.00	Anup D. Suryawanshi (N69)
217817.00	Joseph Donbosco-Loan
160000.00	M.Elamgovan
16000.00	Mukul Chaudhary - Loan
202511.00	Nitin Potdar (Loan)
65488.00	Rameshwar Rathod-Loan
25738.00	Sandeep Deshwal (Loan)
5780.00	Shrikant Hurkate
16013.00	Yatin Patil (Commission A/C)
25415.50	Akshel Adeshra (C/O. Anvesh Adeshra)
499980.00	Sujit Kumar Koyatt
402500.00	Gaur International School (Sc)
1921741.00	Ramesh Nambiar (Sc)
959178.00	Sunitha Infovision Limited (Sc)
150000.00	Clean Industries (Nimish Gandhi)
65843181.86	Chetana Book Depot Payable A/C 1234
300000.00	Manish Kalyanji Shah-Loan
5000000.00	Seema Chandgothia (Friendly Loan)
1000000.00	Jayantilal Jain (C/O. Bharat Jain)
500000.00	Bharat Jayantilal Jain (Loan)
2250000.00	Shobhana Deepak Shah
625000.00	Gagan Saluja (Loan)
3000000.00	Jinal M Gala (Loan)
500000.00	Kaushal Jhaveri
-6803010.00	Chetana Stationery
-1907059.00	Rambhia Shilpa A.

81326548.36

STATEMENT OF BANK BALANCE

Axis Bank Ltd.	2474553.21
Axis Bank Ltd (LLP) Ahmedabad (918020099234319)	8460.00
Axis Bank Ltd (LLP) Akola (919020025154240)	8460.00
Axis Bank Ltd (LLP) Aurangabad (918020072011195)	8460.00
Axis Bank Ltd (LLP) Bangalore (919020003232463)	58974.00
Axis Bank Ltd (LLP) Chennai (919020025286677)	8460.00
Axis Bank Ltd (LLP) Coimbatore (919020000646816)	8460.00
Axis Bank Ltd (LLP) Hubli (918020099893057)	8460.00
Axis Bank Ltd (LLP) Indore (919020024975532)	56152.00
Axis Bank Ltd (LLP) Jaipur (919020025288275)	24435.00
Axis Bank Ltd (LLP) Kolhapur (919020025286813)	54327.00
Axis Bank Ltd (LLP) Kolkata (918020071615910)	12000.00
Axis Bank Ltd (LLP) Madurai (918020072010260)	8460.00
Axis Bank Ltd (LLP) Nagpur (919020025287609)	12000.00
Axis Bank Ltd (LLP) Nashik (918020096815357)	8460.00
Axis Bank Ltd (LLP) Patna (918020071878438)	8460.00
Axis Bank Ltd (LLP) Pune (918020111065071)	8460.00
Axis Bank Ltd (LLP) Salem (918020067828160)	15534.76
Axis Bank Ltd (LLP) Solapur	8460.00
Icici Bank Ltd (A/C No- 032305006463)	13049135.50
The Saraswat Co Op Bank Ltd (EGGCA)(A/C NO. 459)	170122.37
The Saraswat Co-Op Bank Ltd-Fast Tag (SME)	24514.22
Idbi!01 Idbi Bank Ltd (A/C No. 0187102000004718)	428663.28
	<u>16473471.34</u>

M/s. CHETANA PUBLICATIONS (INDIA) LLP
ASSESSMENT YEAR : 2023-24

STATEMENT OF FIXED ASSETS AND DEPRECIATION

Asset	W.D.V. as on 1.4.22	Additions		Deductions	Total	Depreciation		W.D.V. as on 31.3.23
		Before 30/9/22	After 30/9/22			Rate	For the year	
Computer	2450867.00	425745.76	943954.24	0.00	3820567.00	40%	1339436.00	2481131.00
Delivery Vans	2204761.00	0.00	3261261.73	436874.96	5029147.77	15%	509778.00	4519369.77
Furniture	5773936.00	0.00	0.00	0.00	5773936.00	10%	577394.00	5196542.00
Motor Car	2279658.00	0.00	14034251.84	50000.00	16263909.84	15%	1387018.00	14876891.84
Plant & Machinery	2273724.00	198900.00	0.00	0.00	2472624.00	15%	370894.00	2101730.00
	14982946.00	624645.76	18239467.81	486874.96	33360184.61	0.00	4184520.00	29175664.61



FORM NO. 3CA
[See rule 66(1)(a)]

Audit report under section 44AB of the income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of
M / s. CHETANA EDUCATION LLP
4TH FLOOR, B WING, BUILDING E, TRADE LINK, SENAPATI BAPAT MARG, KAMALA MILL COMPOUND, MUMBAI
PAN AANFC1053G

was conducted by me PARESH VORA in pursuance of the provisions of the Companies Act, 2013 Act, and we annex hereto a copy of my audit report dated 23-Jun-2023 along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 1-APR-2022 to ending on 31-MAR-2023
(b) the audited Balance Sheet as at 31-MAR-2023; and
(c) documents declared by the said Act to be part of, or annexed to, the Profit and Loss Account and Balance Sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

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

SN	Qualification Type	Nil	Observations/Qualifications

For PARESH VORA & ASSOCIATES
Chartered Accountants
(Firm Regn No.: 0118090W)

Parekh Vora



(PARESH KHIMJI VORA)
PARTNER
Membership No: 103963

Place: MUMBAI
Date : 23/06/2023
UDIN : 23103963BGGZHTHT2315

FORM NO. 3CD

[See rule 6G(2)]

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

Part A

01	Name of the assessee	CHETANA EDUCATION LLP		
02	Address	4TH FLOOR, B WING, BUILDING E, TRADE LINK, SENAPATI BAPAT MARG, KAMALA MILL COMPOUND, MUMBAI		
03	Permanent Account Number (PAN)	AANFC1053G		
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, etc. If yes, please furnish the registration number or, GST number or any other identification number allotted for the same	Yes		
05	Status	Partnership Firm		
		Previous year	from 1-APR-2022 to 31-MAR-2023	
07	Assessment year	2023-24		
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?	NA		
	Relevant clause of section 44B under which the audit has been conducted			
	Clause 44B(a)- Total sales/turnover/gross receipts in business exceeding specified limits			
	Third Proviso to sec 44B : Audited under any other law			
08a	Whether the assessee has opted for taxation under section 44AA, if yes, list of books so prescribed.	NA		

Part B

09	a) If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name	ANIL JAYANTILAL RAMBHIA		Profit sharing ratio (%)	49.00
		Name	RAKESH JAYANTILAL RAMBHIA		Profit sharing ratio (%)	49.00
09	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	Name of Partner/Member	CHETANA PUBLICATIONS PRIVATE LIMITED		Profit sharing ratio	2.00
		Name of Partner/Member	CHETANA PUBLICATIONS PRIVATE LIMITED		Profit sharing ratio	2.00
10	a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)	Sector	MANUFACTURING		Code	04097
		Sector	Other manufacturing n.e.c.		Code	04097
11	a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Business	MANUFACTURING		Code	04097
		Sub Sector	Other manufacturing n.e.c.		Code	04097
11	b) If there is any change in the nature of business or profession, the particulars of such change.	Business	MANUFACTURING		Code	04097
		Sub Sector	Other manufacturing n.e.c.		Code	04097

EMPLOYEES STATE INSURANCE	13575	11/07/2022	15/07/2022	13575
EMPLOYEES STATE INSURANCE	15732	12/08/2022	15/08/2022	15732
EMPLOYEES STATE INSURANCE	16407	14/09/2022	15/09/2022	16407
EMPLOYEES STATE INSURANCE	16627	14/10/2022	15/10/2022	16627
EMPLOYEES STATE INSURANCE	15729	14/11/2022	15/11/2022	15729
EMPLOYEES STATE INSURANCE	16662	14/12/2022	15/12/2022	16662
EMPLOYEES STATE INSURANCE	17171	10/01/2023	15/01/2023	17171
EMPLOYEES STATE INSURANCE	17347	13/02/2023	15/02/2023	17347
EMPLOYEES STATE INSURANCE	17045	14/03/2023	15/03/2023	17045
EMPLOYEES STATE INSURANCE	17320	11/04/2023	15/04/2023	17320
PROVIDENT FUND	263253	14/05/2022	15/05/2022	263253
PROVIDENT FUND	252630	13/06/2022	15/06/2022	252630
PROVIDENT FUND	243981	11/07/2022	15/07/2022	243981
PROVIDENT FUND	310759	12/08/2022	15/08/2022	310759
PROVIDENT FUND	316075	14/09/2022	15/09/2022	316075
PROVIDENT FUND	322413	13/10/2022	15/10/2022	322413
PROVIDENT FUND	344490	14/11/2022	15/11/2022	344490
PROVIDENT FUND	351178	14/12/2022	15/12/2022	351178
PROVIDENT FUND	359467	10/01/2023	15/01/2023	359467
PROVIDENT FUND	365057	13/02/2023	15/02/2023	365057
PROVIDENT FUND	363341	13/03/2023	15/03/2023	363341
PROVIDENT FUND	358842	11/04/2023	15/04/2023	358842

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

1	expenditure of capital nature;	Particulars	Amount in Rs.	Remarks if any:
2	expenditure of personal nature;	Particulars	Amount in Rs.	Remarks if any:
3	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	Particulars	Amount in Rs.	Remarks if any:
4	Expenditure incurred at clubs being entrance fees and subscriptions	Particulars	Amount in Rs.	Remarks if any:
5	Expenditure incurred at clubs being cost for club services and facilities used.	Particulars	Amount in Rs.	Remarks if any:
6	Expenditure by way of penalty or fine for violation of any law for the time being force	Particulars	Amount in Rs.	Remarks if any:
7	Expenditure by way of any other penalty or fine not covered above	Particulars	Amount in Rs.	Remarks if any:
8	Expenditure incurred for any purpose which is an offence or which is prohibited by law	Particulars	Amount in Rs.	Remarks if any:
b) Amounts inadmissible under section 40(a):-				
1	as payment to non-resident referred to in sub-clause (i)	A Details of payment on which tax is not deducted: Nil		

Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no of the payee	City or Town or District	Pincode	Address Line 1	Address Line 2	State	Remarks if any:
vii) Payment to PF/other fund etc. under sub-clause (iv)										
ix) Tax paid by employer for perquisites under sub-clause (v)										
c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/(40(ba)) and computation thereof;										
Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks				
d) Disallowance/deemed income under section 40A(3):										
A On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:										
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:				
B On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A):										
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:				
e) provision for payment of gratuity not allowable under section 40A(7):										
f) any sum paid by the assessee as an employer not allowable under section 40A(9):										
g) particulars of any liability of a contingent nature;										
Nature of Liability										
Amount										
Remarks if any:										
h) amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;										
Particulars										
Amount										
Remarks if any:										
i) amount inadmissible under the proviso to section 36(1)(iii);										
Amount										
Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.										
22										
23										
40A(2)(b).										
Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no				
Anil Rambhia	Partner		7500000	Remuneration						
Rakesh Rambhia	Partner		7500000	Remuneration						
Jania Rakesh Rambhia	Partners Daughter		81766	Interest						
J D Shah HUF	Karta Is Partner		510957	Interest						
Anil Rambhia HUF	Karta Is Partner		827521	Interest						
Rakesh ramrbhia HUF	Karta Is Partner		827521	Interest						
Surekha Rakesh Rambhia	Partners Wife		824643	Interest						
Indumati Rambhia	Partners Mother		1134041	Interest						
Anil Rambhia	Partner		797068	Interest						

<p>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</p>	<p>Nature of Income</p> <p>Amount</p> <p>Remarks if any:</p>	<p>B Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub section 2 of section 56</p>	<p>Nature of Income</p> <p>Amount</p> <p>Remarks if any:</p>	<p>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]</p>	<p>Name of the person from whom amount borrowed or repaid on hundi</p> <p>Name of the person borrowed from</p> <p>Address of the person</p> <p>Address of the person</p> <p>Country</p> <p>Address Line 1</p> <p>Address Line 2</p> <p>Pin Code</p> <p>City</p> <p>Other Locality or Area</p> <p>Post Office</p> <p>State</p> <p>Date of borrowing</p> <p>Amount of borrowing</p> <p>Amount repaid</p> <p>Date of Repayment</p>	<p>A Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?</p>	<p>Clause under which of Sub section (1) of 92CE primary adjustments is made</p> <p>Amount in Rs of primary adjustment</p> <p>Whether the excess money available with enterprise is repatriated to India as per the provision of sub section (2) of Section 92CE</p> <p>Whether the Excess money has been repatriated within the prescribed time</p> <p>Whether interest imputed on such excess money which has not been repatriated within the prescribed time</p>	<p>B Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub section (1) of section 94B</p>	<p>Amount (in Rs) of interest or similar nature and tax, depreciation, before Earnings</p> <p>Amount (in Rs) of expenditure by way of interest or similar nature as per (i) above</p> <p>Amount (in Rs) of expenditure brought forward as per sub section (4) of section 94B</p> <p>Amount (in Rs) of interest expenditure brought forward as per sub section (4) of section 94B</p> <p>Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B</p> <p>Amount of interest expenditure carried forward as per sub section (4) of section 94-B</p> <p>Remarks if any:</p>	<p>C Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March 2022)</p>	<p>Nature of the impermissible avoidance arrangement</p> <p>Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement</p> <p>Remarks if any:</p>
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31																																																																																			
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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		Name of the payer		Address of the payer		PAN of the payer		Aadhaar no		Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year	
<p>(e) Details of brought forward loss or depreciation allowance, in the Nil</p>											
<p>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</p>		<p>Name of the payer</p>		<p>Address of the payer</p>		<p>PAN of the payer</p>		<p>Aadhaar no</p>		<p>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</p>	
<p>(a) Following manner, to the extent available :</p>											
Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BA/115D BAC/115BA	Amount as adjusted by additional depreciation on account of opting for taxation under section 115BAC/115BAD	Amount as assessed (give reference to relevant order)	Remarks	Order U/S	Amount	Order U/S and date	
<p>(b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.</p>											
<p>(c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, if yes, please furnish the details of the same.</p>											
<p>(d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.</p>											

40		Details regarding turnover, gross profit, etc., for the previous year and preceding previous year.					
Particulars		Previous Year		Preceding previous Year		%	
Total turnover of the assessee	75570872			430905267			
Gross profit/turnover	366510597	75570872	48.51	206823028	430905267	48	
Net profit/turnover	109388459	75570872	14.48	29612823	430905267	6.87	
Stock-in-trade/turnover	246078890	75570872	32.57	212480837	430905267	49.31	
Material consumed/finished goods produced	0	0	0	0	0	0	

41		Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.					
Financial year to which demand/re fund relates to	Name of State	Other	Type (Demand raised/Refund issued)	Date of demand raised/refund issued	Amount	Remarks	

42		a Whether the assessee is required to furnish statement in Form No 61 or Form 61A or Form No 61B					
Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the information contains details/transac tion which are required to be reported	if not, please furnish the list of details/transac tion which are not reported	Remarks if any:	

43		a Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub section 2 of section 286					
Whether report has been furnished by the assessee or its parent entity or alternate reporting entity	Name of parent entity	Alternative reporting entity (if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:		

44		Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March, 2022)					
Total Amount of expenditure incurred during the year	Relating to the goods or services GST exempt from	Relating to the entities falling under composition scheme	Relating to the other registered entities	Total Payment to Registered entities	Expenditure in respect of entities registered under the GST	Remarks if any	
10000	10000				10000	Sales Incentives	
1117821	1117821				1117821	Canvassing Expenses	
1317651	1317651			1229916	87735	Computer & Printer Exp.	
132624	132624			132624		Rates & Taxes	
1474073	1474073				1474073	Sundry Expenses	
1591687	1591687			1591687		Hotel Charges	
161502	161502				161502	Office Expense	
17691955	17691955			15000000	2691955	Rent	
201798	201798				201798	Postage	
2358106	2358106			2358106		Insurance Charges	
30000	30000				30000	Video Recording	

Place: MUMBAI
 Date: 23/06/2023
 UDIN: 23103963BGZHT12315

(PARESH KHIMJI VORA)
 PARTNER
 Membership No: 103963



Pareskh Vora

For PARESH VORA & ASSOCIATES
 Chartered Accountants
 (Firm Regn No.: 0118090W)

3013423		2232452	2232452	780971	Sales Promotion.
3063528		2090129	2090129	973399	Repair & Main.(General)
306818		306818	306818		Bank Charges
309523		309523	309523		Loan Processing Fees
351513634	66810337	284703297	351513634	0	Purchase
3840730	3840730		3840730		Petrol & Diesels Exp.
4184520				4184520	Depreciation
50684		50684	50684		Mobile Expenses
634301		634301	634301		Telephone Expenses
833091		833091	833091		Recruitment Exp.
84216243	36105698	8731107	44836805	39379437	Direct Expense
8700				8700	Membership
8738246		2000000	2000000	6738246	Brokerage & Commission

CHETANA EDUCATION LLP
Annexure "A"

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

Description of asset/block of assets.	Rate of Dep. %	Actual cost or written down values	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions/deductions during the year with dates in the case of any asset, date put to use, including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Other Adjustments	Depreciation allowable	Written down value at the end of the year	B/F Add: Dep added in depreciation allowable
Computer	40%	24,50,868	0	0	24,50,868	13,09,700	0	0	0	0	13,15,436	24,45,132	0
Delivery vans	15%	22,04,761	0	0	22,04,761	28,24,387	0	0	0	0	5,09,778	45,19,370	0
Electric Fittings	10%	10,83,354	0	0	10,83,354	0	0	0	0	0	1,08,335	9,75,019	0
Furniture and fitting	10%	24,16,858	0	0	24,16,858	0	0	0	0	0	2,41,686	21,75,172	0
Office Equipment	10%	22,73,722	0	0	22,73,722	0	0	0	0	0	2,27,372	20,46,350	0
Motor Car	15%	22,79,658	0	0	22,79,658	1,39,84,252	0	0	0	0	13,87,018	1,48,76,892	0
Plant and Machinery	15%	22,73,727	0	0	22,73,727	1,98,900	0	0	0	0	3,70,894	21,01,733	0
Total		1,49,82,948	0	0	1,49,82,948	1,83,17,239	0	0	0	0	41,60,519	2,91,39,668	

Block 40% Computer

Addition/Deduction in Fixed Assets During the Financial Year

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Computer	9,000	0	9,000	28/04/2022	28/04/2022
2	Computer	84,745	0	84,745	29/04/2022	29/04/2022
3	computer	90,000	0	90,000	01/09/2022	01/09/2022
4	computer	13,000	0	13,000	01/07/2022	01/07/2022
5	computer	1,44,000	0	1,44,000	30/09/2022	30/09/2022
6	computer	0	50,000	50,000	05/10/2022	05/10/2022
7	computer	0	3,15,255	3,15,255	05/12/2022	05/12/2022
8	computer	0	2,50,000	2,50,000	13/01/2023	13/01/2023
9	computer	0	28,600	28,600	01/02/2023	01/02/2023
10	computer	0	10,800	10,800	01/02/2023	01/02/2023
11	computer	0	1,300	1,300	08/02/2023	08/02/2023
12	computer	0	2,88,000	2,88,000	21/03/2023	21/03/2023
13	computer	25,000	0	25,000	20/06/2022	20/06/2022
	Total	3,65,745	9,43,955	13,09,700		

Block 15% Delivery vans

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Delivery vans	0	12,51,883	12,51,883	29/12/2022	29/12/2022
2	Delivery vans	0	7,57,495	7,57,495	01/02/2023	01/02/2023
3	Delivery vans	0	12,51,883	12,51,883	01/01/2023	01/01/2023
	Total	0	32,61,261	32,61,261		

Block 15% Delivery vans

S.No.	Particulars	Sale Amount	Date of Sale
1	Delivery vans	1,48,437	16/11/2022
2	Delivery vans	1,48,437	16/11/2022
3	Delivery vans	70,000	20/12/2022
4	Delivery vans	70,000	26/12/2022
	Total	4,36,874	

Block 15% Motor Car

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Motor Car	0	99,28,752	99,28,752	29/12/2022	29/12/2022
2	motor car	0	41,05,500	41,05,500	14/02/2023	14/02/2023
	Total	0	1,40,34,252	1,40,34,252		

Block 15% Motor Car

S.No.	Particulars	Sale Amount	Date of Sale
1	Motor Car	50,000	25/05/2022
	Total	50,000	

Block 15% Plant and Machinery

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Plant and Machinery	1,98,900	0	1,98,900	01/06/2022	01/06/2022
	Total	1,98,900	0	1,98,900		

