

M/s. CHETANA PUBLICATIONS (INDIA) LLP

4th Floor, B Wing, Building E, Trade Link,
Senapati Bapat Marg, Kamala Mill Compound,
Mumbai - 400013.

TAX AUDIT REPORT

YEAR ENDEL 31ST MARCH, 2019

ASSESSMENT YEAR 2019-20

PARESH VORA & ASSOCIATES

Chartered Accountants
Address : 402, Vaibhav CHS
Bhavani Shankar Road,
Dadar (west) Mumbai - 400028
Tel no- 24303937 Fax: 24212812
Email id: info@pareshvoraca.com

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3,
ITR-4, ITR-5, ITR-6, ITR-7 filed and verified electronically]

Assessment Year
2019-20

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER	Name			PAN		
	CHETANA PUBLICATIONS (INDIA) LLP			AANFC1053G		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form Number.	ITR-5	
	4TH FLOOR ,B WING	BUILDING E, TRADE LINK				
	Road/Street/Post Office	Area/Locality				
	SENAPATI BAPAT MARG	KAMALA MILL COMPOUND		Status Firm		
	Town/City/District	State	Pin/ZipCode	Filed u/s		
	MUMBAI	MAHARASHTRA	400013	139(1)-On or before due date		
	Assessing Officer Details (Ward/Circle)		WARD 21(1)(3), MUMBAI			
	e-filing Acknowledgement Number		185621491300919			
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	62071783
	2	Total Deductions under Chapter-VI-A			2	0
	3	Total Income			3	62071780
	3a	Deemed Total Income under AMT/MAT			3a	62071780
	3b	Current Year loss, if any			3b	0
	4	Net tax payable			4	21690363
	5	Interest and Fee Payable			5	1104931
	6	Total tax, interest and Fee payable			6	22795294
	7	Taxes Paid	a	Advance Tax	7a	12000000
			b	TDS	7b	16751
c			TCS	7c	0	
d			Self Assessment Tax	7d	10778540	
e			Total Taxes Paid (7a+7b+7c +7d)	7e	22795291	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	0	
10	Exempt Income	Agriculture		10		
		Others				

Income Tax Return submitted electronically on 30-09-2019 20:05:47 from IP address 59.181.111.136 and verified by ANIL JAYANTILAL RAMBHIA having PAN ADVPR7014F on 30-09-2019 20:05:47 from IP address 59.181.111.136 using **Digital Signature Certificate (DSC)**

DSC details: 256166567960332533CN=SafeScrypt sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name of Assessee	CHETANA PUBLICATIONS (INDIA) LLP		
Address	4TH FLOOR , B WING,BUILDING E,TRADE LINK,SENAPATI BAPAT MARG,KAMALA MILL COMPOUND,MUMBAI,MAHARASHTRA,400013		
Status	Firm	Assessment Year	2019-2020
Ward	WARD 21(1)(3), MUMBAI ()	Year Ended	31.3.2019
PAN	AANFC1053G	Partnership Deed	30/12/2017
Residential Status	Resident		
Nature of Business	MANUFACTURING-Other manufacturing n.e.c.(04097)		
A.O. Code	MUM-W-181-03		
GSTIN No.	27AANFC1053G1ZM		
Filing Status	Original		
Last Year Return Filed On	13/10/2018	Serial No.:	334664701131018

Computation of Total Income

Income from Business or Profession (Chapter IV D)(Maximum Salary Rs.49333070) 62071783

Net profit as per profit & loss a/c 62058331

Add:

Depreciation Debited in P&L A/c 3845255

Interest on Late Payment of TDS 13452

Remuneration Paid to Partners 20000000

Total 85917038

Less:

Depreciation as per Chart u/s 32 3845255

3845255

82071783

Profit Before Remuneration 82071783

Remuneration Allowable 20000000

62071783

Gross Total Income 62071783

Total Income 62071783

Round off u/s 288 A 62071780

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

Tax Due @ 30% 18621534

Surcharge @ 12% 2234584

20856118

Health & Education Cess (HEC) @ 4.00% 834245

21690363

T.D.S. 16751

21673612

Advance Tax 12000000

9673612

Interest u/s 234 A/B/C 1104931

10778543

Deposit u/s 140A 10778540

10778540

Tax Payable

0

Interest Charged	(Rs.)	T.D.S./ T.C.S. From	(Rs.)
u/s 234B (6 Month)	580416	Non-Salary(as per Annexure)	16751
u/s 234C	524515		

(97530+142593+187656+96736)

Interest calculated upto September,2019, Due Date for filing of Return September 30, 2019
Due date extended to 31/10/2019 F.NO.225/157/2019/ITA.II DT. 27.09.2019
As per notification, due date for the purpose of interest u/s 234A, has not been extended.

Prepaid taxes (Advance tax and Self assessment tax)26 AS Import Date:19 Sep 2019

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1	6910333	14/09/2018	52193	IDBI BANK BELAPUR (NAVI MUMBAI)	5000000
2	6910333	14/12/2018	55213	IDBI BANK BELAPUR (NAVI MUMBAI)	5000000
3	6910333	15/03/2019	61556	IDBI BANK BELAPUR (NAVI MUMBAI)	2000000
4	6910333	27/09/2019	53806	IDBI BANK BELAPUR (NAVI MUMBAI)	10778540
Total					22778540

Salary & Interest Allowable to Partners

Name of Partner	Share % (Profit)	Share % (Loss)	Salary	Interest	Profit	Capital Balance
ANIL JAYANTILAL RAMBHIA	49.00	49.00	10000000	0	30408582	37469815
RAKESH JAYANTILAL RAMBHIA	49.00	49.00	10000000	0	30408582	26472082
INDUMATI JAYANTILAL RAMBHIA	2.00	2.00	Nil	0	1241167	14524846
Total			20000000	0	62058331	78466743

Details of Depreciation

Particulars	Rate	Opening	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
Computer	40%	2939782	138699	1231202	4309683	0	0	4309683	1477632	2832051
Motor Car	15%	2322769	675598	1443684	4442051	150000	0	4292051	535531	3756520
Electric Fittings	10%	1651203	0	0	1651203	0	0	1651203	165120	1486083
Furniture and fitting	10%	3576469	0	0	3576469	0	0	3576469	357647	3218822
Office Equipment	10%	2733428	0	21000	2754428	0	0	2754428	274393	2480035
Motor Car	15%	3506916	0	25000	3531916	100000	0	3431916	512912	2919004
Plant and Machinery	15%	3441971	25390	25545	3492906	0	0	3492906	522020	2970886
Total		20172538	839687	2746431	23758656	250000	0	23508656	3845255	19663401

Details of T.D.S. on Non-Salary(26 AS Import Date:19 Sep 2019)

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	Section
1	THE BOMBAY ST. XAVIER'S COLLEGE SOCIETY	MUMT08446E	213	213	194C
2	THE BOMBAY ST. XAVIER'S COLLEGE SOCIETY	MUMT08446E	229	229	194C
3	THE SARASWAT CO-OPERATIVE BANK LTD.	MUMT22225A	748	748	194A
4	THE SARASWAT CO-OPERATIVE BANK LTD.	MUMT22225A	4431	4431	194A
5	THE SARASWAT CO-OPERATIVE BANK LTD.	MUMT22225A	4997	4997	194A

6	THE SARASWAT CO-OPERATIVE BANK LTD.	MUMT22225A	6133	6133	194A
	TOTAL			16751	

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	194A	163081	683304204	(Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income) in profit & Loss A/c :683304204	16309
Business	194C	22067	as above	as above	442

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)	21673612	15.00	3251042	0	3251000	3	97530
2.	Second (Up to Sep)	21673612	45.00	9753125	5000000	4753100	3	142593
3.	Third (Up to Dec)	21673612	75.00	16255209	10000000	6255200	3	187656
4.	Fourth (Up to March)	21673612	100.00	21673612	12000000	9673600	1	96736
	Total							524515

Interest Calculation u/s 234B

Interest u/s 234C : 524515

S. No.	Month	Principal	Int. 234B	Int. 234A/F	Deposit	Int Adjusted	Int Remain	Principal Adj
1	April-2019	9673612	96736	0	0	0	621251	0
2	May-2019	9673612	96736	0	0	0	717987	0
3	June-2019	9673612	96736	0	0	0	814723	0
4	July-2019	9673612	96736	0	0	0	911459	0
5	August-2019	9673612	96736	0	0	0	1008195	0
6	September-2019	9673612	96736	0	10778540	1104931	0	9673609
	Total		580416	0				

Maximum Allowable Salary to Partners

Profit Before Remuneration 82071783

Maximum Allowable Salary to Partners

1. 90% On First 3,00,000 of Book Profit 270000

2. 60% of the rest (81771783 x 0.6) 49063070

Maximum Allowable Salary to Partners 49333070

CompuTax : A-179 [CHETANA PUBLICATIONS (INDIA) LLP]

CHETANA PUBLICATIONS (INDIA) LLP
BALANCE SHEET AS AT 31ST MARCH, 2019

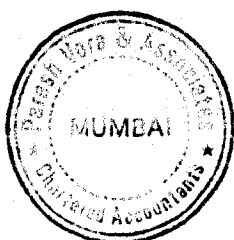
	SCHEDULE NO.	Amt (In Rs.) 31.03.2019
I <u>SOURCES OF FUNDS :</u>		
1 <u>PARTNERS CAPITAL A/C</u>		
Fixed Capital	1	100000.00
Current Capital	2	78366742.68
2 <u>LOAN FUNDS</u>		
Unsecured Loans	3	409974060.98
		488440803.66
II <u>APPLICATION OF FUNDS:</u>		
1 <u>FIXED ASSETS</u>		
Gross	4	23508656.00
(-) Depreciation		3845255.00
		19663401.00
2 <u>INVESTMENTS & DEPOSITS</u>		
	5	720800.00
3 <u>CURRENT ASSETS, LOANS & ADVANCES:</u>		
Sundry Debtors		330002522.92
Inventories		257071500.00
Cash and Bank Balances	6	9885196.05
Loans & Advances & Other Current Assets	7	19159593.00
		616118811.97
4 <u>LESS :- CURRENT LIABILITIES & PROVISIONS</u>		
Sundry Creditors for Goods & Expenses	8	91584265.69
Other Current Liabilities & Provisions	9	56477943.62
		148062209.31
NET CURRENT ASSETS		468056602.66
		488440803.66

Schedule '1' to '11' & Notes to Accounts in Schedule '17' form part of Balance Sheet.

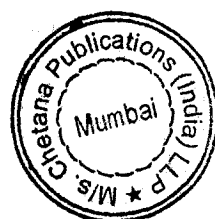
**AS PER OUR REPORT OF EVEN DATE
FOR PARESH VORA & ASSOCIATES
CHARTERED ACCOUNTANTS**

**FOR CHETANA PUBLICATIONS
(INDIA) LLP**

PVora
(PARESH VORA)
PARTNER



A.J. Rambhia
(Anil J. RAMBHIA)
PARTNER



Place : Mumbai
Date : September 25, 2019
Mem. No. 103963

Place : Mumbai
Date : September 25, 2019

Firm Registration No: 118090W
UDIN-19103963AAAADJ6234

CHETANA PUBLICATIONS (INDIA) LLP

TRADING, PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

		Amt.(In Rs.) As at 31.03.2019
<u>INCOME:</u>		
Sales		680325312.66
Other Income		2978890.52
		<u>683304203.18</u>
<u>EXPENDITURE :</u>		
Cost of Goods Sold	10	331539769.87
		<u>331539769.87</u>
Gross Profit		351764433.31
		<u>351764433.31</u>
Employees Remuneration & Welfare Expenses	11	128619679.46
Interest & Finance Charges	12	31109536.28
Sales & Administrative Expenses	13	106131631.46
		<u>265860847.20</u>
Profit Before Depreciation		85903586.11
Less :- Depreciation		3845255.00
Profit for the year before Remuneration to Partners		<u>82058331.11</u>
Less :-Remuneration to Partners		20000000.00
Profit transferred to Partners' Capital Account		<u><u>62058331.11</u></u>

Schedule '12' to '16 & Notes to Accounts in Schedule '17' form part of Profit & Loss A/C


AS PER OUR REPORT OF EVEN DATE
FOR PARESH VORA & ASSOCIATES
CHARTERED ACCOUNTANTS

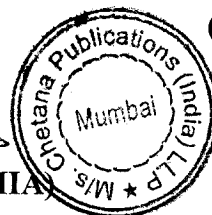
FOR CHETANA PUBLICATIONS
(INDIA)LLP


(PARESH VORA)
PARTNER



Place : Mumbai
Date : September 25, 2019
Mem. No. 103963
Firm Registration No: 118090W
UDIN-19103963AAAADJ6234


(Anil J. RAMBHIA)
PARTNER



Place : Mumbai
Date : September 25, 2019

CHETANA PUBLICATIONS (INDIA) LLP

SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT AND

SCHEDULE 1:

31.03.2019

Amt. (In Rs.)

PARTNERS CAPITAL A/C

FIXED CAPITAL A/C

Shri Anil J. Rambhia	49000.00	
Shri Rakesh J. Rambhia	49000.00	
Smt. Indumati J. Rambhia	2000.00	
		<u>100000.00</u>

SCHEDULE 2:

31.03.2019

Amt. (In Rs.)

CURRENT CAPITAL A/C

Shri Anil J. Rambhia	37420814.82	
Smt. Indumati J. Rambhia	14522845.61	
Shri Rakesh J. Rambhia	26423082.24	
		<u>78366742.68</u>

SCHEDULE 3:

31.03.2019

Amt. (In Rs.)

SECURED LOANS

The Saraswat Co Op Bank Ltd	283659541.26	
HDFC Bank Ltd -(2-Bolero -Loan)	1358840.72	
The Saraswat Co-Op.Bank Ltd.(Bolero) SLPUB/703	<u>372281.00</u>	285390662.98

UNSECURED LOANS

Family Funds

J. D.Shah HUF (Loan)	2029265.00	
Rambhia Aashna A. (Loan)	2039786.00	
Rambhia Anil J. (HUF) (Loan)	4212674.00	
Rambhia Rakesh J.(HUF)	3172746.00	
Rambhia Surekha R.-Loan	<u>1496300.00</u>	12950771.00

CHE'TANA PUBLICATIONS (INDIA) LLP

SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT AND

Other Unsecured Loans

Bhavesh B Shah	7500000.00
Hriday Jain	150000.00
Bhagwanti.K.Thakur	450000.00
Brijesh P.Avichal Huf	10400000.00
Brijesh P Avical	2800000.00
Chetana Bharat Jain	100000.00
Daksha N Dedhia	400000.00
Darshan Ramesh	150000.00
Deepti Thakur	350000.00
Darshana V Parekh	2500000.00
Jignesh Shah (Hiravanti Shah	576711.00
Heena Kantilal Chheda	500000.00
Harshil Ramesh Shah	500000.00

SCHEDULE 3:

31.03.2019

Other Unsecured Loans

Jayantilal Bhavanji Gala	300000.00
Jyoti Thakur	550000.00
Kantilal Chanabhai Gosar	3000000.00
Kanwal K. Thakur	1000000.00
Kaushik Pravin Gogri (C/O Nulith	3000000.00
Kalpa Ramesh Shah	200000.00
Kantilal R.Shah	1650000.00
Kantilal R. Shah Huf	750000.00
Laxmiben N Dedhia	400000.00
Mayuri Kantilal Gosar	3000000.00
M.S.Mulki	2000000.00
Meeta Thakur	600000.00
Pritam Doshi	-50000.00
P.M.Gala	2000000.00
Premal Parikh Huf	500000.00
Prem P. Avichal Huf	3300000.00
Priti P Avichal	1500000.00
Premila Ratilal Chhadva	600000.00
Prakash Thakur	400000.00
Pooja Vinit Jhaveri	300000.00
Rajul B.Shah	30000000.00
Rekha Mukesh Dedhia	750000.00
Ramila Mulchand Shah	1125000.00
Ramesh Premji	200000.00
Ramaniklal Pasu Dharod	500000.00

CHETANA PUBLICATIONS (INDIA) LLP

SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT AND

Roshan Thakur	250000.00
Sushma Dube	1000000.00
Shubhankar Dube	1200000.00
Fancyben Sohanlal Doshi	3680916.00
S.K.Mulki	1550000.00
Sun Overseas (Bhaveshbhai-Walkeshwar	5000000.00
Shashikala Rajesh Dube	1000000.00
Sukanya Kanchan	400000.00
Sudeep S.Mulki	50000.00
Shyam Thakur	900000.00
Smita V Parekh	2800000.00
Talakshi Devraj Gala	500000.00
Tejpal P.Jhaveri Huf	700000.00
Pratibha T. Jhaveri	600000.00
Tejpal P.Jhaveri	700000.00
Trishla V.Jhaveri	1600000.00
Umesh K.Shah	2000000.00
Vinod Gosar Vora	1000000.00
Varsha K.Shah	2550000.00
Vinit Vastupal Jhaveri	200000.00
	<hr/>
	111632627.00
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	409974060.98
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CHETANA PUBLICATIONS (INDIA) LLP

SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT AND

SCHEDULE 5:

31.03.2019

Amt. (In Rs.)

INVESTMENTS & DEPOSITS

Ahmedabad Office Dep. (Munna Menswear)	24000.00
Akola Office Deposit (Shrikant Devidas Ubale)	6000.00
Aurangabad Office Dep (Madhukar V. Joshi)	30000.00
Bangalore Office Dep (B.A. Nagraj)	100000.00
Chennai Office-Dep. (Gayathri)	50000.00
Coimbatore Office-Dep-(C.Sundar)	51000.00
Delhi Office Deposit (Ashok Tyagi)	14500.00
Hubli-Office-Dep. (Harshith Sirigeri)	40000.00
Hyderabad-Office-Dep.(L.Laxmi Bai)	50000.00
Indore Office Dep (Sumitra Bai Bhatt)	5500.00
Jaipur Office Dep. (Arvind Soni)	10500.00
Kalyan Office Deposit (Maneesha Phadke)	28000.00
Kolhapur Office Deposit (Gousmahmad Babaso Shaikh)	20000.00
Kolkata Office Dep (Bithika Majumder)	20000.00
Madurai Office Dep (A. Thiyaga Rajan)	25000.00
Mira Road Office Dep (Yasser Zarrar Paloba)	49000.00
Nagpur Office Deposit (Apara Jagan Limje)	24000.00
Nanded Office Deposi (Ramkishan Govindrao Sontakke)	4000.00
Nashik-Office-Dep.(Shrikant Kapse)	50000.00
Patna Office-Dep.(Indu Sahay)	12000.00
Pune-Office-Dep(Taraman Govind Jadhav)	25000.00
Salem Office-Dep.- (SHANTHI MUTHUSAMY)	30000.00
Solapur-Off.Dep.(Rajendra Vijaykumar Chakote)	9300.00
Ghanshyam Automobiles	30000.00
The Sarawat Co-op Bank Ltd (Preference Shares)	13000.00

720800.00

SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT AND

SCHEDULE 6:

31.03.2019

Amt. (In Rs.)

CASH AND BANK BALANCES

Axis Bank Ltd.	8255433.69
Axis Bank Ltd (LLP) Ahmedabad	6454.00
Axis Bank Ltd (LLP) Akola	50000.00
Axis Bank Ltd (LLP) Aurangabad	10990.00
Axis Bank Ltd (LLP) Chennai	50000.00
Axis Bank Ltd (LLP) Coimbatore	10171.00
Axis Bank Ltd (LLP) Hubli	11592.00
Axis Bank Ltd (LLP) Indore	50000.00
Axis Bank Ltd (LLP) Jaipur	50000.00
Axis Bank Ltd (LLP) Kolhapur	50000.00
Axis Bank Ltd (LLP) Kolkata	11414.00
Axis Bank Ltd (LLP) Madurai	13733.00
Axis Bank Ltd (LLP) Nagpur	50000.00
Axis Bank Ltd (LLP) Nashik	32448.00
Axis Bank Ltd (LLP) Patna	9845.00
Axis Bank Ltd (LLP) Pune	37660.00
Axis Bank Ltd (LLP) Salem	13972.00
IDBI01 IDBI BANK LTD	152607.00
The Saraswat Co Op Bank Ltd (E.G.G.C.A)	90997.00
The Saraswat Co.Op.Bank Ltd(Kalbadevi)	920720.36
Cash on Hand	7159.00

9885196.05

CHETANA PUBLICATIONS (INDIA) LLP

SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT AND

SCHEDULE 7:

31.03.2019
Amt. (In Rs.)

LOANS & ADVANCES & OTHER CURRENT ASSETS

LOANS & ADVANCES

Jignesh Shah	300000.00	
Rambhia Shilpa A.	4822276.00	
Bharat Jayantilal Jain	500000.00	
Kaushal Javeri	500000.00	
S K M International	2500000.00	
Loan to Staff	2989659.00	11611935.00

OTHER CURRENT ASSETS

Advance to School	100000.00	
Imprest A/c	647609.00	
Canvassing (Advance)	58738.00	
Commission (Advance)	2809174.00	
Master Key - Canvassing	7200.00	
L C Margin	3601800.00	
Prepaid Expenses	323137.00	7547658.00

19159593.00

CHETANA PUBLICATIONS (INDIA) LLP

SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT AND

SCHEDULE 8:

31.03.2019
Amt. (In Rs.)

SUNDRY CREDITRS FOR GOODS & EXPENSES

SUNDRY CREDITOR FOR GOODS

Supplier- Art & Craft Materials

Ali Mohammed Stores	511000.00	
Dev Darshan Bindi Traders	525500.00	
Nisar Abdul Stores	558000.00	
Tri Star Trading Co	540000.00	2134500.00

Supplier-Binding Works

Paper Tech India	395786.00	
		395786.00

Supplier- Finish Books

Student Agencies Pvt Ltd	1602.00	1602.00
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Supplier-Laminating

M K Cards Technologies	287138.42	
J K Enterprises	1085.00	288223.42

Supplier-Packing Materials

Eagle Manufacturing Company	41207.00	
Pack Corporation	1900.00	
		43107.00

Supplier-Paper, Transport & Octroi

Ambica Paper Processors And Traders	16400.00	
April International Enterprise Pte Ltd	54946.46	
Arvind Trading Corporation (Pur.817)	43506108.00	
Future Papers Pvt. Ltd.	1544909.00	
Jamnagar Roadways	27235.00	
Kraft Centre	180438.00	
Mahavir Enterprise	107521.00	
Metro Paper Co	282766.00	
Multi Sales Pvt. Ltd.	448839.00	
N R Agarwal Industries Ltd	8423110.30	
Paper Udyog (Bombay) Pvt. Ltd.	86244.00	
Rajesh Roadlines Pvt.Ltd.	7649.00	
Shah Devji Shivji & Co.	33454.00	
Shree Kamala Trading Company	2359433.00	
Shri Balajee Carriers	195753.00	
Tamilnadu Newsprints And Papers Ltd.	-88722.00	
Turanth Logistic Pvt. Ltd.	-1000.00	

57185083.76

CHETANA PUBLICATIONS (INDIA) LLP

SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT AND

SCHEDULE 8:

31.03.2019

Supplier-Printing

Al-Hutaib	133535.00	
Ameya Art Printers & Publishers	134614.00	
Burhani Printers	51043.00	
Creative Print Media	2701902.00	
Deepjyot Packaging Industries	-108800.32	
Ekvira Udyog Samuha	84075.37	
Flora Prints Pvt Ltd	870827.00	
Hash1 Tech Pre-Press Pvt Ltd.	1056339.22	
Hexagon Print and Pack Pvt Ltd	2204108.14	
Impact Ventures	-3382.00	
Imprints	449744.00	
Indigo Printers	71646.00	
Jai Ambe Graphics	47314.00	
Jasmine Art Printers Pvt Ltd.	13803.36	
Jesta Printers Pvt Ltd	34589.00	
King of Kings Printers Pvt Ltd	484676.00	
Laxmi Print-O-Pack	6189.00	
MUSTAFA OFFSETS	469152.00	
Nectar Prints Pvt Ltd	767618.00	
Paramount Offset	5408.00	
Prabodhan Prakashan Pvt. Ltd.	344767.00	
PRINT TO PRINT	55065.00	
Pushpa Printers Pvt Ltd	665414.00	
Sai Shradha Enterprises	28922.00	
Satyam Printers	-4085.00	
Seven Star Printer	347403.00	
Shree Print Art	5355.00	
Silverpoint Press Pvt Ltd	91700.99	
Sohail Enterprises	3897618.58	
X Posures	357358.60	
		15263919.94

Supplier-Processing Works

M.B.Graphics	206732.00	206732.00
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Supplier-Typesetting

Access Designs	31190.00	
Imaginit Productions	467356.00	
Ken Print Solutions	9164.00	
Quadrum Solutions Pvt Ltd	2495392.00	
Mangesh Sonawane	10791.00	
WideAnglens Production	42000.00	3055893.00

CHETANA PUBLICATIONS (INDIA) LLP

SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT AND

SCHEDULE 8:

31.03.2019

SUNDRY CREDITORS FOR EXPENSES

Branch Expenses Payable	635128.00
Deposit - Cnf	10000.00
Gratuity Payable	58096.00
Rent Payable	63100.00
Royalty & Proof Reading Charges Payable	52920.00
Salary Payable	8844457.00
Transport Charges Payable	253575.00
Abt Parcel Service	10377.00
Ahuja Freight Carriers	110805.00
A.J. Soni & Associates	45360.00
Anjana Goswami	25000.00
Anupam Transport Corporation	10630.00
Arihant Book Agency	1003002.00
Arun Pralhad Narkhede	47500.00
Athenia Facilities Management	45420.00
Avinash Tempo Service	50000.00
Axis Bank Credit Card (Anil Rambhia)	7314.00
Bisleri International Pvt Ltd	12191.00
Cargo Care Logistix	-1465.00
Dasharath Moliram More	-532.00
Enterprise (Los Angeles)	46554.57
First Flight Courier Ltd.	-28011.00
Galaxy Trans Logistics Llp	-3280.00
Ghanshyam Automobiles (India)	54299.00
Global Gateway Hi Tech School/Salem (R Geetha)	-600.00
Godawari Public School/Pimpilgaon (Deepak Changdev Dhawale)	-14656.00
Ideal Power	6500.00
Jagruti Transport Company	200.00
Jaipur Ace	21987.00
Jay S. Yadav	27000.00
Job Search Recruitment Services	29488.00
K.G. Saraff Public School, Odisha (Narendra Palsingh Gandhi)	-6500.00
Krishna Copy Centre	5319.00
Lakhani Book Depot	837000.00
Learning Lozix	74900.00
L.K. Nakashe Consultants Pvt Ltd	24840.00
Logix Distributors Pvt Ltd	-489260.00
Mac Printing Solution	15736.00

CHETANA PUBLICATIONS (INDIA) LLP

SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT AND

Masaga Technology Pvt Ltd	92000.00
Micrco Connect	-2100000.00
Milind Agency	1700.00
M.M.Junior School (Pa) (Ommj01) (Bhavana Kukreja)	-5900.00
Mtnl	4549.00
Naitik Vora	6000.00
New Western Carrier	7608.00
Nishith Desai Associates	540000.00
Niteo Logistics Pvt Ltd	8163.00
Om Prakash Arora	-7856.00
Panchsheel Insurance & Financial Adv Pvt Ltd	90000.00
Panchsheel Solutions	90000.00
Panchsheel Solutions Llp	270000.00
Pil Mumbai Pvt Ltd	2123.00
Praveen Mohan Ronad (Aqxpr4846C) (Renuka Enterprises (Hubli Cnf))	52057.00
Prime Management & Consultancy Services	1003108.00
Pyramid Events	-22000.00
Rainbow School (Neeraj Jha)	-10500.00
Raj Electricals	17098.00
Riddhi Siddhi Diesel Power	14320.00
R. Rajprasanna	5000.00
Ruby Transport Co.	12430.00
Shivam Computers	7753.00
Sindhu Book Depot (Sch) (P) Osbd03) (Nilanchal Majhi)	-2400.00
Sindhu Books, Devangere (Jagadishchandra Bose A)	-5400.00
Skl Trans Solution	27800.00
Skyline Advertisers	39387.00
Software At Work (India) Pvt. Ltd.	11800.00
Solution Infinite Networks Llp	52200.00
Somaiya Transport	990.00
Space Office Systems (I) Pvt Ltd	17500.00
St Shanti Prakash High School,Kolhapur (Hambirrao D Desai)	700.00
Tata Tele Service (Liab.)	17700.00
Tci Freight	-290.00
Tci India Ltd.	45553.00
Tech Evangelist Pvt Ltd	48390.00
The Professional Couriers	52805.00
Vaishali Water Suppliers	5600.00
Varma Hoist Services	17841.00
Vidyarthi Book Depost	3238.00
Vidyarthi Sales Agencies	695000.00
Vivek Sureshrao Gondikar	8100.00
World Star	10857.00
	<hr/>
	13009418.57
	<hr/>
	91584265.69
	<hr/>

CHETANA PUBLICATIONS (INDIA) LLP

SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT AND

SCHEDULE 9:

31.03.2019
Amt. (In Rs.)

OTHER CURRENT LIABILITIES & PROVISION

OTHER CURRENT LIABILITIES

Chetana Book Depot	-62256939.86	
Chetana Publications Private Limited	115784412.48	
Chetana Stationery	-802270.00	
Vardhman Finvest	71377.00	52796579.62

STATUTORY LIABILITIES

GST	62506.00	
ESIC (Liab)	226576.00	
Profession Tax	78725.00	
Providend Fund (Liab.)	453426.00	
TDS on Commission	36852.00	
TDS on Contract (2017-18)	3187.00	
Tds on Contract No Deduct	43346.00	
TDS On Contractor	178674.00	
TDS on Interest	705978.00	
TDS on Prof./ Tech.Services	709485.00	
TDS on Rent	960000.00	
TDS on Salary	143135.00	
Un-Paid Salary	79474.00	
		3681364.00
		56477943.62

CHETANA PUBLICATIONS (INDIA) LLP

SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

SCHEDULE 10:

31.03.2019
Amt. (In Rs.)

COST OF GOODS SOLD

Opening Stock	218381469.00
Purchase & Direct Expenses	370229800.87
	588611269.87
Less :-	
Closing Stock	257071500.00
	331539769.87

CHE TANA PUBLICATIONS (INDIA) LLP

**SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT AND
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019**

SCHEDULE 11 :

31.03.2019

Amt. (In Rs.)

**EMPLOYEES REMUNERATION &
WELFARE EXPENSES**

ESIC	2171100.00
Gratuity (Exp.)	15600.00
Maharashtra Labour Welfare Fund	23592.00
Provident Fund	2790891.00
Salary & Bonus	119786383.00
Sales Incentive	554584.00
Staff Welfare Expense	3236524.46
Staff Training Expenses	41005.00
	<u>128619679.46</u>

SCHEDULE 12 :

31.03.2019

Amt. (In Rs.)

INTEREST & FINANCE CHARGES

Bank Charges	845060.40
Interest on Unsecured Loan	15360043.00
Interest on TDS and Service Tax	13452.00
Interest on Vehicle Loan	65755.72
Interest (Overdraft)	14048814.00
Loan Processing Fees	776411.16
	<u>31109536.28</u>

CHETANA PUBLICATIONS (INDIA) LLP

**SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT AND
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019**

SCHEDULE 13 :

31.03.2019

Amt. (In Rs.)

SALES & ADMINISTRATIVE EXPENSES

Advertisement	614476.00
Angadia & Courier	826517.71
Brokerage	1052.00
Commission	7318643.00
Computer & Printer Exp.	665395.63
Discount	26913445.73
Electricity Charges	2275443.50
Export Expenses	256576.59
GST	6446388.20
Insurance Charges	2169360.92
Internet & Software Renewal Charges	2281777.00
Office & General Expenses	39396.00
Printing Stationery & Xerox	865051.85
Professional Charges	5980740.00
Rent	12370729.00
Repaire & Maintainance	2204992.80
Repair & Maintainance(Delivery Van)	154067.31
Repair & Maintainance(Motor Car)	632280.36
Sales Promotion	2806023.81
Telephone Exp.	976969.27
Travelling Exp.	11202701.34
BROKERAGE A/C	225194.00
Bad Debts	146439.00
Canvassing Expenses	4062001.00
Conveyance	551366.00
Delivery Charges	499001.00
Godown Expense	257750.00
Hotel Charges	525271.52
Incentive	16000.00
Legal & Professional Fees	3250934.34
Licence & Legal Fees	630365.00
Master Key Canvassing Exp	366740.00
Membership & Subscription	13000.00
Motor Car Exp	54026.00
Packing Exp.	14683.00
Postage	219501.00
P (Petrol & Diesels Exp.)	3504274.65
Rates & Taxes	483505.80
Recruitment Expenses	576469.00
Repair & Maint (No Gst)	27204.00
ROC Fees	11850.00
Security Charges	249189.00
Specimen Distribution Exp.	2015127.00
Sundry Expenses	1429712.13

106131631.46

Significant accounting Policies and Notes forming part of the Balance Sheet and Profit & Loss

SCHEDULE 15 :

NOTES TO ACCOUNTS :

1 Significant

- 1.1 The assessee follows mercantile method of accounting based on historical cost convention and
 - 1.2 The stock-in-trade is valued at lower of Cost and Net realisable value.
 - 1.3 The fixed assets are stated at their written down value.
 - 1.4 Depreciation is charged on written down value at the rates prescribed from time to time under the
 - 1.5 Sale and purchases are accounted at net of amount realised/paid after deduction and addition on
- 2 In the opinion of the assessee sundry debtors, sundry creditors, loans taken, loans given, deposits etc.,

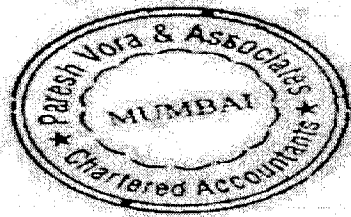
3 OTHER ACCOUNTING POLICIES

These are consistent with generally accepted accounting policies.

**AS PER OUR REPORT OF EVEN DATE
FOR PARESH VORA & ASSOCIATES
CHARTERED ACCOUNTANTS**

PVora

**(PARESH VORA)
PARTNER**

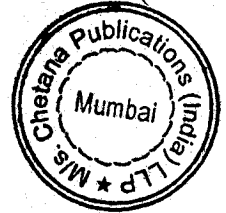


**Place : Mumbai
Date : September 25, 2019
Mem. No. 103963
Firm Registration No: 118090W**

FOR CHETANA PUBLICATIONS (INDIA) LLP

R. Rambhia

**(RAKESH J. RAMBHIA)
PARTNER**



**Place : Mumbai
Date : September 25, 2019**

CHETANA PUBLICATIONS (INDIA) LLP
ASSESSMENT YEAR : 2019-20

SCHEDULE 1:-
FIXED CAPITAL A/C FOR THE YEAR ENDED 31/03/2019

SHRI ANIL J. RAMBHIA

PARTICULARS	RS.	PARTICULARS	RS.
To Withdrawals	40000.00	By Balance b/d.	40000.00
		" Trf from Current Account	49000.00
To Closing Balance	49000.00		
	49000.00		89000.00

SHRI RAKESH J. RAMBHIA

PARTICULARS	RS.	PARTICULARS	RS.
To Withdrawals	40000.00	By Balance b/d.	40000.00
		" Trf from Current Account	49000.00
To Closing Balance	49000.00		
	49000.00		89000.00

SMT. INDUMATI J. RAMBHIA

PARTICULARS	RS.	PARTICULARS	RS.
To Trf to Current Capital	18000.00	By Balance b/d.	20000.00
To Withdrawals	20000.00	" Trf from Current Account	20000.00
To Closing Balance	2000.00		
	22000.00		40000.00

SCHEDULE 2:-**CURRENT CAPITAL A/C FOR THE YEAR ENDED 31/03/2019****SHRI ANIL J. RAMBHIA**

PARTICULARS	RS.	PARTICULARS	RS.
To Withdrawals	230578.00	By Opening Bal	9566014.00
" Capital Withdrawn	45540000.00	" Remuneration	10000000.00
" Profession Tax	2500.00	" Share of Profit	30408582.24
" Share of firm Advance Tax	5880000.00	" Capital introduced	45540000.00
" Share of Firm Tax	4294012.00	" Loan A/c. Trf to Current Capital	217996.58
" Share of Firm TDS	8208.00		
" Trf to Fixed Capital	49000.00		
" SA Tax AY 2018-19	2112750.00		
" School Fees	9905.00		
" Tours & Travels	164595.00		
" Society Maintainance	20230.00		
To Closing Balance	37420814.82		
	95732592.82		95732592.82

SHRI RAKESH J. RAMBHIA

PARTICULARS	RS.	PARTICULARS	RS.
To Withdrawals	41300.00	By Opening Bal	9606014.00
" Capital Withdrawn	12040000.00	" Remuneration	10000000.00
" Profession Tax	2500.00	" Share of Profit	30408582.24
" Share of firm Advance Tax	5880000.00	" Loan A/c. Trf to Current Capital	836256.00
" Share of Firm Tax	4294012.00		
" Share of Firm TDS	8208.00		
" Trf to Fixed Capital	49000.00		
" SA tax AY 2018-19	2112750.00		
To Closing Balance	26423082.24		
	50850852.24		50850852.24

SMT. INDUMATI J. RAMBHIA

PARTICULARS	RS.	PARTICULARS	RS.
To Withdrawals	0.00	By Opening Bal	4733006.99
" Profession Tax	2500.00	" Share of Profit	1241166.62
" Share of firm Advance Tax	240000.00	" Loan A/c. Trf to Current Capital	8968773.00
" Share of Firm Tax	175266.00		
" Share of Firm TDS	335.00		
" Trf from Fixed Capital	2000.00		
To Closing Balance	14522845.61		
	14942946.61		14942946.61

CHETANA PUBLICATIONS (INDIA) LLP
ASSESSMENT YEAR : 2019-20

FIXED ASSETS & DEPRECIATION

SCHEDULE :- 4

No.	Asset	Block as on 01.04.18	Additions upto 30.09.18	Additions after 30.09.18	Deductions	Total	Rate	Depreciation For the year	Loss on Sales of Fixed Assets	Block 31.
1	Computer & Printers	2939782.00	138699.00	1231202.00	0.00	4309683.00	40%	1477632.00	0.00	28
2	Delivery Vans	2322769.00	675598.00	1443684.00	150000.00	4292051.00	15%	535531.00	0.00	37
3	Electrical Fittings	1651203.00	0.00	0.00	0.00	1651203.00	10%	165120.00	0.00	14
4	Furnitures & Fixtures	3576469.00	0.00	0.00	0.00	3576469.00	10%	357647.00	0.00	32
5	Office Equipment	2733428.00	0.00	21000.00	0.00	2754428.00	10%	274393.00	0.00	24
6	Motor Car	3506916.00	0.00	25000.00	100000.00	3431916.00	15%	512912.00	0.00	29
7	Plant & Machinery	3441971.00	25390.00	25545.00	0.00	3492906.00	15%	522020.00	0.00	29
		20172538.00	839687.00	2746431.00	250000	23508656.00		3845255.00	0.00	196

PARESH VORA & ASSOCIATES

CHARTERED ACCOUNTANTS

Independent Auditor's Report

To the Partners of Chetana Publications (India) LLP

Report on the Financial Statements

1. We have audited the accompanying financial statements of Chetana Publications (India) LLP which comprise the Balance Sheet as at 31 March 2019, the Statement of Profit and Loss and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

2. Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the LLP in accordance with generally accepted accounting principles in India. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the LLP and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

PARESH VORA & ASSOCIATES

CHARTERED ACCOUNTANTS

Auditor's Responsibility

3. Our responsibility is to express an opinion on these financial statements based on our audit.
4. We conducted our audit in accordance with the Standards on Auditing issued by ICAI. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
5. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the LLP's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the LLP has placed an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.
6. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

PARESH VORA & ASSOCIATES

CHARTERED ACCOUNTANTS

Opinion

7. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India,

- a) in case of the Statement of Assets & Liabilities, of the state of affairs of LLP as at March 31,2019
- b) in case of the Statement of Income & Expenditure, of the profit of the LLP for the year ended on that date and
- c) in the case of the Cash Flow Statement, of the cash flows for the year ended on that date

We report that :

- a) We have sought and obtained all the information and explanations which to the best of our knowledge were necessary for the purposes of our audit
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

PARESH VORA & ASSOCIATES


CHARTERED ACCOUNTANTS

- c) In our opinion, the aforesaid financial statements comply with the Accounting Standards issued by the ICAI to the extent applicable *except AS – 15 Employee Benefits, the LLP has not adequately made provision for obligations arising on account of long term employee benefit or termination benefit.*

For Paresh Vora & Associates

Chartered Accountants

Firm's Registration No.: 118090W



Paresh Vora

Partner

Membership No.: 103963

Place: Mumbai

Date: 25th September, 2019





FORM NO. 3CA
[See rule 6G(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 PUBLICATIONS (INDIA) 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 31-Mar-2019 along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 1-APR-2018 to ending on 31-MAR-2019
- (b) the audited Balance Sheet as at 31-MAR-2019; 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	Observations/Qualifications
		Nil

Place : MUMBAI
Date : 25/09/2019
UDIN : 19103963AAAADJ6234



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

Pvora

(PARESH KHIMJI VORA)
PARTNER
Membership No: 103963

FORM NO. 3CD

[See rule 6G(2)]

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

Part A

01	Name of the assessee	CHETANA PUBLICATIONS (INDIA) 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,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same	Yes				
	Name of Act	State	Other	Registration No.	Description (optional)	
	Goods and service tax	MAHARASHTRA		27AANFC1053G1ZM		
05	Status	Partnership Firm				
06	Previous year	from 1-APR-2018 to 31-MAR-2019				
07	Assessment year	2019-20				
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits				

Part B

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.			Name	Profit sharing ratio (%)	
					ANIL JAYANTILAL RAMBHIA	49.00	
					RAKESH JAYANTILAL RAMBHIA	49.00	
					INDUMATI JAYANTILAL RAMBHIA	2.00	
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			Yes		
		Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
		Anil Jayantilal Rambhia	01-Apr-2018	Change in profit sharing ratio	40	49	Change in PSR
		Rakesh Jayantilal Rambhia	01-Apr-2018	Change in profit sharing ratio	40	49	Change in PSR
		Indumati Jayatilal Rambhia	01-Apr-2018	Change in profit sharing ratio	20	2	Change in PSR
10	a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)					
		Sector			Sub Sector		Code
		MANUFACTURING			Other manufacturing n.e.c.		04097
10	b)	If there is any change in the nature of business or profession, the particulars of such change.			No		
		Business	Sector	Sub Sector	Code	Remarks if any:	
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.			No		

	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.)	4TH FLOOR ,B WING, BUILDING E, TRADE LINK, SENAPATI BAPAT MARG, KAMALA MILL COMPOUND, MUMBAI, MAHARASHTRA, 400013		Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register (Computerized)	
	c)	List of books of account and nature of relevant documents examined.	Bank Book			
12		Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No			
		Section	Amount	Remarks if any:		
13	a)	Method of accounting employed in the previous year	Mercantile system			
	b)	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No			
	c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.				
		Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:	
	d)	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)	No			
	e)	If answer to (d) above is in the affirmative, give details of such adjustments				
		Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)	Remarks if any:
	f)	Disclosure as per ICDS				
		ICDS	Disclosure			
		ICDS I - Accounting Policies	As per accounting policies & notes to financial statements			
		ICDS II - Valuation of Inventories	As per accounting policies & notes to financial statements			
		ICDS IV - Revenue Recognition	As per accounting policies & notes to financial statements			
		ICDS IX - Borrowing Costs	As per accounting policies & notes to financial statements			
		ICDS V - Tangible Fixed Assets	As per Fixed Assets and Depreciation Chart annexed in FORM 3CD			
		ICDS X - Provisions, Contingent Liabilities and Contingent Assets Total	Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.			
14	a)	Method of valuation of closing stock employed in the previous year.				
	b)	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	No			
		Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:	
15		Give the following particulars of the capital asset converted into stock-in-trade:-	NA			
		Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:
16		Amounts not credited to the profit and loss account, being, -				
	a)	the items falling within the scope of section 28;	Nil			
		Description	Amount	Remarks if any:		

b)	the protorma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;				Nil				
	Description		Amount		Remarks if any:				
c)	escalation claims accepted during the previous year;				Nil				
	Description		Amount		Remarks if any:				
d)	any other item of income;				Nil				
	Description		Amount		Remarks if any:				
e)	capital receipt, if any.				Nil				
	Description		Amount		Remarks if any:				
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:				No				
	Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Address Line 1	Address Line 2	City or Town or District	State	Pincode
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-				As Per Annexure "A"				
	a) Description of asset/block of assets.								
	b) Rate of depreciation.								
	c) Actual cost or written down value, as the case may be.								
	d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-								
	i) Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.								
	ii) change in rate of exchange of currency, and								
	iii) Subsidy or grant or reimbursement, by whatever name called.								
	e) Depreciation allowable.								
	f) Written down value at the end of the year.								
19	Amounts admissible under sections								
	Section	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:					
20	a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]			Nil				
		Description		Amount		Remarks if any:			
	b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):							
		Name of Fund	Amount	Actual Date	Due Date	The actual amount paid			
		EMPLOYEES STATE INSURANCE	69900	15-May-2018	15-May-2018	69900			
		EMPLOYEES STATE INSURANCE	68370	15-Jun-2018	15-Jun-2018	68370			
		EMPLOYEES STATE INSURANCE	68460	14-Jul-2018	15-Jul-2018	68460			
		EMPLOYEES STATE INSURANCE	69525	14-Aug-2018	15-Aug-2018	69525			
		EMPLOYEES STATE INSURANCE	75736	15-Sep-2018	15-Sep-2018	75736			
		EMPLOYEES STATE INSURANCE	73005	15-Oct-2018	15-Oct-2018	73005			
		EMPLOYEES STATE INSURANCE	65105	15-Nov-2018	15-Nov-2018	65105			

EMPLOYEES STATE INSURANCE	64352	15-Dec-2018	15-Dec-2018	64352
EMPLOYEES STATE INSURANCE	63635	15-Jan-2019	15-Jan-2019	63635
EMPLOYEES STATE INSURANCE	64291	15-Feb-2019	15-Feb-2019	64291
EMPLOYEES STATE INSURANCE	62373	14-Mar-2019	15-Mar-2019	62373
EMPLOYEES STATE INSURANCE	61073	15-Apr-2019	15-Apr-2019	61073
PROVIDENT FUND	207549	15-May-2018	15-May-2018	207549
PROVIDENT FUND	204227	15-Jun-2018	15-Jun-2018	204227
PROVIDENT FUND	202763	14-Jul-2018	15-Jul-2018	202763
PROVIDENT FUND	204536	14-Aug-2018	15-Aug-2018	204536
PROVIDENT FUND	217803	15-Sep-2018	15-Sep-2018	217803
PROVIDENT FUND	214805	15-Oct-2018	15-Oct-2018	214805
PROVIDENT FUND	218321	15-Nov-2018	15-Nov-2018	218321
PROVIDENT FUND	221147	15-Dec-2018	15-Dec-2018	221147
PROVIDENT FUND	224758	15-Jan-2019	15-Jan-2019	224758
PROVIDENT FUND	224350	15-Feb-2019	15-Feb-2019	224350
PROVIDENT FUND	220786	14-Mar-2019	15-Mar-2019	220786
PROVIDENT FUND	216876	15-Apr-2019	15-Apr-2019	216876

21	a)	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc									
	1	expenditure of capital nature;					Nil				
		Particulars			Amount in Rs.		Remarks if any:				
	2	expenditure of personal nature;					Nil				
		Particulars			Amount in Rs.		Remarks if any:				
	3	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;					Nil				
		Particulars			Amount in Rs.		Remarks if any:				
	4	Expenditure incurred at clubs being entrance fees and subscriptions					Nil				
		Particulars			Amount in Rs.		Remarks if any:				
	5	Expenditure incurred at clubs being cost for club services and facilities used.					Nil				
		Particulars			Amount in Rs.		Remarks if any:				
	6	Expenditure by way of penalty or fine for violation of any law for the time being force					Nil				
		Particulars			Amount in Rs.		Remarks if any:				
	7	Expenditure by way of any other penalty or fine not covered above					Nil				
		Particulars			Amount in Rs.		Remarks if any:				
	8	Expenditure incurred for any purpose which is an offence or which is prohibited by law					Nil				
		Particulars			Amount in Rs.		Remarks if any:				
	b)	Amounts inadmissible under section 40(a):-									
	i	as payment to non-resident referred to in sub-clause (i)									
	A	Details of payment on which tax is not deducted:					Nil				
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:
	B	Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)					Nil				

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Remarks if any:	
ii as payment to resident referred to in sub-clause (ia)											
A Details of payment on which tax is not deducted:						Nil					
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Remarks if any:	
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.						Nil					
Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iii as payment referred to in sub-clause (ib)											
A Details of payment on which levy is not deducted:						Nil					
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Remarks if any:	
B Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.						Nil					
Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iv Fringe benefit tax under sub-clause (ic)											
v Wealth tax under sub-clause (iia)											
vi Royalty, license fee, service fee etc. under sub-clause (iib)											
vii Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)						Nil					
Date of payment	Amount of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	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;						Nil					
Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks					
d) Disallowance/deemed income under section 40A(3):											
A On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:						Yes					
No expenditure in respect of Payment exceeding Rs. 10000/- has been incurred in Cash.											
The partner of the firm has certified that no payment has been made otherwise than by Crossed Cheque or											
Crossed Demand Draft. In respect of payments for expenditure by cheque or draft, we have to state that											

		it is not possible for us to verify whether payment in excess of Rs.10,000/- have been made otherwise than by crossed cheque or crossed bank draft as the necessary evidence is not in possession of the assessee				
	B	On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);			Yes	
		No expenditure in respect of Payment exceeding Rs. 10000/- has been incurred in Cash.				
		The partner of the firm has certified that no payment has been made otherwise than by Crossed Cheque or				
		Crossed Demand Draft. In respect of payments for expenditure by cheque or draft, we have to state that				
		it is not possible for us to verify whether payment in excess of Rs.10,000/- have been made otherwise than by crossed cheque or crossed bank draft as the necessary evidence is not in possession of the assessee				
	e)	provision for payment of gratuity not allowable under section 40A(7);			Nil	
	f)	any sum paid by the assessee as an employer not allowable under section 40A(9);			Nil	
	g)	particulars of any liability of a contingent nature;			Nil	
		Nature of Liability		Amount	Remarks if any:	
	h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;			Nil	
		Particulars		Amount	Remarks if any:	
	i)	amount inadmissible under the proviso to section 36(1)(iii).			Nil	
22		Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.			Nil	
23		Particulars of payments made to persons specified under section 40A(2)(b).				
		Name of Related Party	Relation	Date (optional)	Payment made(Amount)	Nature of transaction
		Anil Rambhia	Partner		10000000	Remuneration
		Rakesh Rambhia	Partner		10000000	Remuneration
		Aashna Rambhia	Partners Daughter		240000	Salary
24		Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.			Nil	
		Section	Description	Amount	Remarks if any:	
25		Any amount of profit chargeable to tax under section 41 and computation thereof.			Nil	
		Name of Party	Amount of Income	Section	Description of transaction	Computation if any
						Remarks if any:
26	i	In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-				
	A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was				
	a)	paid during the previous year;			Nil	
		Nature of Liability		Amount	Remarks if any:	Section
	b)	not paid during the previous year;			Nil	
		Nature of Liability		Amount	Remarks if any:	Section
	B	was incurred in the previous year and was				
	a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);			Nil	
		Nature of Liability		Amount	Remarks if any:	Section
	b)	not paid on or before the aforesaid date.			Nil	
		Nature of Liability		Amount	Remarks if any:	Section

	ii	State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits and loss account.										No		
27	a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.										No		
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.										Nil		
		Type	Particulars			Amount		Prior period to which it relates (Year in yyyy-yy format)		Remarks if any:				
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(vii), if yes, please furnish the details of the same.										No			
		Name of the person from which shares received	PAN of the person (optional)	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	Remarks if any:					
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(vii), if yes, please furnish the details of the same.										NA			
		Name of the person from whom consideration received for issue of shares	PAN of the person (optional)	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:							
29	A	Whether any amount is to be included as Income Chargeable under the head income from other sources as referred to in clause (ix) of sub section 2 of section 56										NA		
		Nature of Income				Amount		Remarks if any:						
29	B	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub section 2 of section 56										NA		
		Nature of Income				Amount		Remarks if any:						
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]										No			
		Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person (optional)	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
30	A	Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?										NA		

	Clause under which of Sub section(1) of 92CE primary adjustments is made	Amount in Rs of primary adjustment	Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE	Whether the Excess money has been repatriated within the prescribed time	Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected Date	Remarks if any:		
30	B	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub section (1) of section 94B			NA				
		Amount(in Rs) of interest or similar nature incurred	Earnings before interest, tax, depreciation and amortization(EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward as per sub section (4) of section 94-B	Remarks if any:
30	C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March,2020)			NA				
		Nature of the impermissible avoidance arrangement		Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement	Remarks if any:				
31	a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year							
		Name of the lender or depositor	Address of the lender or depositor	Amount of loan or deposit taken or accepted	Whether the loan/dep osit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
		Bhagwanti.K.Thakur	Mumbai	1000000	No	1450000	Cheque	Account payee cheque	
		Bhavesh B Shah	Mumbai	15000000	No	22788000	Cheque	Account payee cheque	
		Brijesh P Avical	Mumbai	1000000	No	2947120	Cheque	Account payee cheque	
		Brijesh P.Avichal Huf	Mumbai	1000000	No	1040000	Cheque	Account payee cheque	

Darshana V Parekh	Mumbai	1000000	No	2500000	Cheque	Account payee cheque
J.D.Shah HUF (Loan)	Mumbai	200000	No	2029265	Cheque	Account payee cheque
Jyoti Thakur	Mumbai	500000	No	1050000	Cheque	Account payee cheque
Kantilal Chanabhai Gosar	Mumbai	3000000	No	3151200	Cheque	Account payee cheque
M.S.Mulki	Mumbai	2300000	No	3500000	Cheque	Account payee cheque
Mayuri Kantilal Gosar	Mumbai	3000000	No	3151200	Cheque	Account payee cheque
Rambhia Aashna A. (Loan)	Mumbai	1050000	No	2039786	Cheque	Account payee cheque
Rambhia Anil J. (HUF) (Loan)	Mumbai	400000	No	4224443	Cheque	Account payee cheque
Rambhia Rakesh J. (HUF)	Mumbai	300000	No	3183003	Cheque	Account payee cheque
Rambhia Surekha R.-Loan	Mumbai	1496300	No	1496300	Cheque	Account payee cheque
S.K.Mulki	Mumbai	1700000	No	2550000	Cheque	Account payee cheque
Shashikala Rajesh Dube	Mumbai	1000000	No	1000000	Cheque	Account payee cheque
Shyam Thakur	Mumbai	1000000	No	1900000	Cheque	Account payee cheque
Smita V Parekh	Mumbai	700000	No	2800000	Cheque	Account payee cheque
Sohanlal Gulabchand Doshi	Mumbai	700000	No	3725000	Cheque	Account payee cheque
Yogesh Trading	Mumbai	500000	No	500000	Cheque	Account payee cheque

b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-			Nil			
Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received (optional)	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft	

b	a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account				Nil	
		Name of the payer	Address of the payer	PAN of the payer (optional)	Nature of transaction	Amount of receipt	Date of receipt
b	b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year				Nil	
		Name of the payer	Address of the payer	PAN of the payer (optional)	Amount of receipt		
b	c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year				Nil	
		Name of the Payee	Address of the Payee	PAN of the Payee (optional)	Nature of transaction	Amount of payment	Date of payment
b	d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year				Nil	
		Name of the Payee	Address of the Payee	PAN of the Payee (optional)	Amount of payment		
c)		Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:					
		Name of the payee	Address of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft
		Apoorva R Dube	Mumbai	1250000	1250000	Cheque	Account payee cheque
		Bhavesh Shah	Mumbai	15000000	22788000	Cheque	Account payee cheque
		Flora Singh	Mumbai	500000	500000	Cheque	Account payee cheque
		Jyoti Thakur	Mumbai	500000	1050000	Cheque	Account payee cheque
		M. S.Mulki	Mumbai	1500000	3500000	Cheque	Account payee cheque

Neha Visari	Mumbai	150000	150000	Cheque	Account payee cheque
Pritam Doshi	Mumbai	700000	250000	Cheque	Account payee cheque
Rasesh Shah	Mumbai	500000	527450	Cheque	Account payee cheque
Ritesh Jain	Mumbai	1500000	1594702	Cheque	Account payee cheque
Ritesh Mamania	Mumbai	1000000	1060390	Cheque	Account payee cheque
Rohit Dube	Mumbai	500000	530195	Cheque	Account payee cheque
S.K.Mulki	Mumbai	1000000	2550000	Cheque	Account payee cheque
Shalu Maru	Mumbai	1000000	1054900	Cheque	Account payee cheque
Shyam Thakkur	Mumbai	1000000	1900000	Cheque	Account payee cheque
Sumit R Dube	Mumbai	500000	530195	Cheque.	Account payee cheque
Vinit Jain	Mumbai	2000000	2126270	Cheque	Account payee cheque
Yogesh Trading Company	Mumbai	500000	500000	Cheque	Account payee cheque
Bhagavati Thakur	Mumbai	1000000.00	1450000.00	Cheque	Account payee cheque

d) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

Nil

Name of the payer	Address of the payer	PAN of the payer (optional)	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

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

Nil

Name of the payer	Address of the payer	PAN of the payer (optional)	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year

32	a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :				Nil					
		Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	Amount as assessed (give reference to relevant order)		Remarks			
		Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	Amount	Order U/S and date	Remarks			
	b)	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.				NA					
	c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, if yes, please furnish the details of the same.				No					
	d)	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.				No					
	e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.				NA					
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).					Nil					
	Section		Amount			Remarks if any:					
34	a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:					Yes				
		Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
		1	2	3	4	5	6	7	8	9	10
		MUMC10047C	194H	Commission or brokerage	7318643	7216998	7216998	360852			
		MUMC10047C	194C	Payments to contractors	104408935	104408935	104408935	1690462			
		MUMC10047C	194J	Fees for professional or technical services	12470751	12470751	12470751	1247076			
		MUMC10047C	194A	Interest other than Interest on securities	13746600	13746600	13746600	1366625			
		MUMC10047C	194-I	Rent	188199	188199	188199	18821			
		MUMC10047C	192	Salary	119786383	10439695	10439695	527135			
		b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details					Yes			

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
MUMC10047C	26Q	31-Jul-2018	30-Jul-2018	Yes	
MUMC10047C	26Q	31-Oct-2018	29-Oct-2018	Yes	
MUMC10047C	26Q	31-Jan-2019	30-Jan-2019	Yes	
MUMC10047C	26Q	31-May-2019	29-May-2019	Yes	
MUMC10047C	24Q	31-May-2019	29-May-2019	Yes	
MUMC10047C	24Q	31-Jan-2019	30-Jan-2019	Yes	

c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: **NA**

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.	Remarks if any:

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

Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any
NA						

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

A Raw Materials :										
Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield;	*shortage / excess, if any.	
NA										

B Finished products :									
Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.		
NA									

C By products :									
Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.		
NA									

36 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :- **NA**

(a) Total amount of distributed profits	amount of reduction as referred to in section		(b) Total tax paid thereon	(c) Date of Payments with Amount		Remarks if any:
	115-O(1A) (i)	115-O(1A) (ii)		Dates of payment	Amount	

36 A Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2 **NA**

Amount Received(in Rs)	Date of receipt	Remarks if any:

37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.						NA	
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.						No	
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.						No	
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:							
	Particulars	Previous Year		%	Preceding previous Year		%	
	Total turnover of the assessee		680325313			68188412		
	Gross profit/turnover	348841848	680325313	51.28	40093383	68188412	58.80	
	Net profit/turnover	62058331	680325313	9.12	23665035	68188412	34.71	
	Stock-in-trade/turnover	257071500	680325313	37.79	218381469	68188412	320.26	
	Material consumed/finished goods produced	0	0	0.00	0	0	0.00	
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.						Nil	
	Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks

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

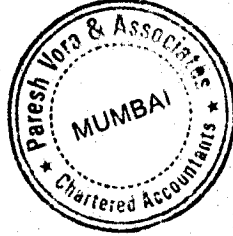
43	a	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub section 2 of section 286				NA	
		Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the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

44	Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2020)	NA				
Total Amount of expenditure incurred during the year	Expenditure in respect of entities registered under the GST				Expenditure relating to entities not registered under GST	
	Relating to the goods or services exempt from GST	Relating to the entities falling under composition scheme	Relating to the other registered entities	Total Payment to Registered entities		

For PARESH VORA & ASSOCIATES

Chartered Accountants

(Firm Regn No.: 0118090W)



PVora

(PARESH KHIMJI VORA)

PARTNER

Membership No: 103963

Place :MUMBAI

Date : 25/09/2019

UDIN : 19103963AAAADJ6234

CHETANA PUBLICATIONS (INDIA) 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	Additions/deductions during the year with any addition of an 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	Depreciation allowable	Written down value at the end of the year
Computer	40%	29,39,782	13,69,901	0	0	0	14,77,633	28,32,050
Motor Car	15%	23,22,769	19,69,282	0	0	0	5,35,531	37,56,520
Electric Fittings	10%	16,51,203	0	0	0	0	1,65,120	14,86,083
Furniture and fitting	10%	35,76,469	0	0	0	0	3,57,647	32,18,822
Office Equipment	10%	27,33,428	21,000	0	0	0	2,74,393	24,80,035
Motor Car	15%	35,06,916	-75,000	0	0	0	5,12,912	29,19,004
Plant and Machinery	15%	34,41,971	50,935	0	0	0	5,22,020	29,70,886
Total		2,01,72,538	33,36,118	0	0	0	38,45,257	1,96,63,399

Addition/Deduction in Fixed Assets During the Financial Year

Block 40% Computer

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Computer	49,990	0	49,990	09/04/2018	09/04/2018
2	Computer	14,342	0	14,342	16/07/2018	16/07/2018
3	Computer	4,237	0	4,237	08/08/2018	08/08/2018
4	Computer	12,150	0	12,150	17/08/2018	17/08/2018
5	Computer	57,980	0	57,980	14/09/2018	14/09/2018
6	Computer	0	46,200	46,200	30/10/2018	30/10/2018
7	Computer	0	50,994	50,994	02/11/2018	02/11/2018
8	Computer	0	1,77,900	1,77,900	03/11/2018	03/11/2018
9	Computer	0	5,700	5,700	19/11/2018	19/11/2018
10	Computer	0	19,900	19,900	07/01/2019	07/01/2019
11	Computer	0	9,30,508	9,30,508	09/01/2019	09/01/2019
	Total	1,38,699	12,31,202	13,69,901		

Block 15% Motor Car

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to Use
1	Motor Car	0	6,92,884	6,92,884	30/01/2019	30/01/2019
2	Motor Car	0	28,958	28,958	11/03/2019	11/03/2019
3	Motor Car	0	6,92,884	6,92,884	30/01/2019	30/01/2019
4	Motor Car	0	28,958	28,958	11/03/2019	11/03/2019
5	Motor Car	6,46,690	0	6,46,690	19/04/2018	19/04/2018
6	Motor Car	28,908	0	28,908	19/04/2018	19/04/2018
	Total	6,75,598	14,43,684	21,19,282		

Block 15% Motor Car

S.No.	Particulars	Sale Amount	Date of Sale
1	Motor Car	1,50,000	01/12/2018
	Total	1,50,000	

Block 10% Office Equipment

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Office Equipment	0	21,000	21,000	31/10/2018	31/10/2018
	Total	0	21,000	21,000		

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	25,000	25,000	10/10/2018	10/10/2018
	Total	0	25,000	25,000		

Block 15% Motor Car

S.No.	Particulars	Sale Amount	Date of Sale
1	Motor Car	1,00,000	07/09/2018
	Total	1,00,000	

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	25,390	0	25,390	02/05/2018	02/05/2018
2	Plant and Machinery	0	25,545	25,545	29/12/2018	29/12/2018
	Total	25,390	25,545	50,935		

