

M/s. CHETANA EDUCATION LLP

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

TAX AUDIT REPORT

YEAR ENDED 31ST MARCH, 2022

ASSESSMENT YEAR 2022-23

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(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2022-23

PAN	AANFC1053G		
Name	CHETANA EDUCATION LLP		
Address	4TH FLOOR ,B WING , BUILDING E,TRADE LINK , SENAPATI BAPAT MARG , SENAPATI BAPAT MARG , KAMALA MILL COMPOUND , KAMALA MILL COMPOUND , MUMBAI , MUMBAI , 19-Maharashtra , 91-India , 400013		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	549656381270922

Taxable Income and Tax details			
Current Year business loss, if any	1		0
Total Income			3,01,78,200
Book Profit under MAT, where applicable	2		0
Adjusted Total Income under AMT, where applicable	3		3,01,78,200
Net tax payable	4		1,05,45,470
Interest and Fee Payable	5		11,59,389
Total tax, interest and Fee payable	6		1,17,04,859
Taxes Paid	7		1,17,04,860
(+) Tax Payable /(-) Refundable (6-7)	8		0
Accreted Income as per section 115TD	9		0
Additional Tax payable u/s 115TD	10		0
Interest payable u/s 115TE	11		0
Additional Tax and interest payable	12		0
Tax and interest paid	13		0
(+) Tax Payable /(-) Refundable (12-13)	14		0

Income Tax Return submitted electronically on 27-Sep-2022 20:19:15 from IP address 103.105.251.172 and verified by RAKESH JAYANTILAL RAMBHIA having PAN AABPR9847F on 27-Sep-2022 using generated through mode

System Generated

Barcode/QR Code



AANFC1053G05549656381270922EA52A88ACA86A760A6B167406D3B636E4E84B904

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

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	Assessment Year	2022-2023
Ward	WARD 22(1)(6), MUMBAI	Year Ended	31.3.2022
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-197-6		
GSTIN No.	27AANFC1053G1ZM		
Filing Status	Original		
Last Year Return Filed On	05/01/2022	Acknowledgement No.:	874541970050122

Computation of Total Income

1. AIS report not imported

Income from Business or Profession (Chapter IV D)(Maximum Salary Rs.23143630) 30022716

Net profit as per profit and loss a/c 29612824

Add:

Depreciation Debited in P&L A/c 3408140

Interest on Late Payment of TDS 18992

Interest on Late Payment of GST 1587

ESIC Late Payment 29593

Employee Provident Fund Late payment 351269

Gratuity Payable 123750

Disallowance u/s 43(B) (Profession Tax) 3625

Disallowance u/s 43(B) (Prov Fund) 25570

Disallowance u/s 43(B) (ESIC) 10987

Remuneration Paid to Partners 8400000

Total 41986337

Less:

Interest Income 150479

Dividend income considered separate 5000

Depreciation as per Chart u/s 32 3408142

3563621

38422716

Profit Before Remuneration 38422716

Remuneration Allowable 8400000

30022716

Income from Other Sources (Chapter IV F) 155479

Interest Income 150479

Dividend From Shares 5000

155479

Gross Total Income 30178195

Total	17727290	675000	203800	18606090	215000	0	18391090	3408142	14982948
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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)	10490813	15.00	1573622	0	1573600	3	47208
2.	Second (Up to Sep)	10490813	45.00	4720866	0	4720800	3	141624
3.	Third (Up to Dec)	10492560	75.00	7869420	0	7869400	3	236082
4.	Fourth (Up to March)	10492560	100.00	10492560	0	10492500	1	104925
Total								529839

=>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 sl.no. 7 option.

Interest Calculation u/s 234B

Interest u/s 234C : 529839

S. No.	Month	Principal	Int. 234B	Int. 234A/F	Deposit	Int Adjusted	Int Remain	Principal Adj
1	April-2022	10492560	104925	0	0	0	634764	0
2	May-2022	10492560	104925	0	0	0	739689	0
3	June-2022	10492560	104925	0	0	0	844614	0
4	July-2022	10492560	104925	0	0	0	949539	0
5	August-2022	10492560	104925	0	0	0	1054464	0
6	September-2022	10492560	104925	0	11651950	1159389	0	10492561
Total			629550	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**

1 27AANFC1053G1ZM
TOTAL

Turnover

395915369
395915369

Details of Turnover as per GSTR-3B (Imported From Form 26AS)

S.NO.	GSTIN	ARN	Date	Period	Taxable Turnover	Total Turnover
1	29AANFC1053G1ZI	AA290421864356Z	03-Jul-2021	April,2021	0	0
2	27AANFC1053G1ZM	AB270621883447R	21-Jul-2021	June,2021	0	110811917
3	27AANFC1053G1ZM	AB270421502133U	20-Jul-2021	April,2021	0	36665567
4	29AANFC1053G1ZI	AA290521633171I	03-Jul-2021	May,2021	0	0
5	27AANFC1053G1ZM	AB270521366060J	20-Jul-2021	May,2021	0	61904520
6	29AANFC1053G1ZI	AA290621969613T	20-Jul-2021	June,2021	0	814100
7	27AANFC1053G1ZM	AB2707213293274	20-Aug-2021	July,2021	8702500	57834800
8	29AANFC1053G1ZI	AA290721536301F	14-Aug-2021	July,2021	0	3802835.4
9	27AANFC1053G1ZM	AB2708213670248	20-Sep-2021	August,2021	0	0
10	29AANFC1053G1ZI	AA290821840557T	18-Sep-2021	August,2021	0	0
11	27AANFC1053G1ZM	AC270921394315U	23-Oct-2021	September,2021	0	3940455
12	27AANFC1053G1ZM	AB271021413982G	20-Nov-2021	October,2021	0	0
13	29AANFC1053G1ZI	AB2909212471229	20-Oct-2021	September,2021	0	17328
14	29AANFC1053G1ZI	AA2910213001440	10-Nov-2021	October,2021	0	0
15	29AANFC1053G1ZI	AA291121158719Z	06-Dec-2021	November,2021	0	0
16	27AANFC1053G1ZM	AC271221186251F	20-Jan-2022	December,2021	0	361652
17	29AANFC1053G1ZI	AB290222034683A	19-Mar-2022	February,2022	0	0

Details of T.C.S.(26 AS Import Date:27 Sep 2022)

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	HERO MULTI - PAP PVT LTD	MUMH05327A	5368	5368
2	WORLD STAR	MUMW00994A	58	58
TOTAL			5426	5426

Details of Taxpayer Information Summary (TIS)

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference
1	Business receipts	3161357	Trading Account->Sales/ Gross receipts of business Trading Account->Gross receipts from Profession Profit and Loss Account->Other income Turnover from speculative activity No account case gross receipts business /profession	430905266 188360 431093626 -427932269
2	GST turnover	433319679		
3	GST purchases	137579606		
4	Business expenses	5365813		
5	Cash deposits	39986952		
6	Cash withdrawals	3090371		
	Dividend		Dividend From Shares	5000 5000 5000

Maximum Allowable Salary to Partners

Profit Before Remuneration

38422716

Maximum Allowable Salary to Partners

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

270000

2. 60% of the rest (38122716 x 0.6)

22873630

Maximum Allowable Salary to Partners

23143630

CompuTax : A-179 [CHETANA EDUCATION LLP]

CONSOLIDATED TRADING, PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2022

To	Opening Bal	200490770.52	By	Sales	430905266.88
"	Purchase	184333642.34	"	Closing Stock	212480837.00
"	Direct Expense	51738663.28			
"	Gross Profit C/d	206823027.74			
		<u>643386103.88</u>			<u>643386103.88</u>
To	Advertisement	25000.00	By	Gross Profit b/d	206823027.74
"	Angadia & Courier	441068.00	"	Foreign Exchange Fluctuation	24381.00
"	Brokerage	7214424.00	"	Interest Received	150479.00
"	Canvassing Expenses	744250.00	"	Misc Income	8500.00
"	Computer & Printer Exp.	1006427.53	"	Dividend Income	5000.00
"	Discount	11696981.60			
"	Electricity Charges	1238029.00			
"	Employees Remuneration & Staf	76333806.00			
"	Export Expenses	127318.70			
"	Fastag Charges	103807.24			
"	Godown Expense	382605.00			
"	Insurance Charges	1576824.00			
"	Interest	14852718.20			
"	Internet & Software Renewal Ch	515127.50			
"	Legal & Professional Fees	3044640.00			
"	Office & General Expenses	2292338.66			
"	Printing Stationery & Xerox	228092.50			
"	Recruitment Expense	496510.00			
"	Rent	17255025.00			
"	Repaire & Maintainance	2488411.67			
"	Sales Promotion	1566601.63			
"	Staff Welfare	1680341.50			
"	Telephone Exp.	699024.84			
"	Travelling Exp.	13721115.50			
"	Bank Charges	1017905.87			
"	Depreciation	3408140.33			
"	Hotel Charges	971834.00			
"	Interest On Late Payment	207876.00			
"	Loan Processing Fees	785995.00			
"	Membership & Subscription	1200.00			
"	Online Sales Charges	155083.00			
"	Petrol & Diesels Exp.	2631328.44			
"	Video Recording Charges	88714.00			
"	<u>Net Profit Before Interest &</u>	38012823.03			
		<u>207011387.74</u>			<u>207011387.74</u>

ANIL RAMBHAI FIXED CAPITAL ACCOUNT

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

RAKESH RAMBHIA FIXED CAPITAL ACCOUNT

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

CHETANA PUBLICATION PRIVATE LIMITED FIXED CAPITAL ACCOUNT

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

BALANCE SHEET AS AT 31.03.2022PARTNER'S FIXED CAPITAL

Anil Rambhia
Rakesh Rambhia
Chetana Publications Pvt Ltd

49000.00 (As Per Statement)

49000.00

2000.00 INVESTMENTS & DEPOSITS

(As Per Statement)

14982946.00

762035.00

PARTNER'S CURRENT

Anil Rambhia
Rakesh Rambhia
Chetana Publications Pvt Ltd

29144638.18 LOANS & ADVANCES

55042959.29

139398774.36 CURRENT ASSETS

Closing Stock

Bank Theft

Cash Theft

Prepaid expense

Profession Tax Advance

Sundry Debtors

212480837.00

4934867.00

916400.00

533873.00

4560.00

333984873.06

LOANS & BORROWINGSSECURED LOAN

Axis Bank
GECL Loan (Covid Loan)
The Sarawat Co-operative bank

182260.00

54000000.00

170444896.72

CASH & BANK BALANCES

Bank Account

Cash In Hand

38849765.87

217482.00

UNSECURED LOAN

(As per Statement)

158183538.84

CURRENT LIABILITIES

Sundry Creditors for Exps
Other Current Liabilities

115882045.13

18074977.26

740454089.79

0.00

740454089.79

As per our Report of Even Date
For Paresh Vora & Associates
Chartered Accountants
Firm Registration No:- 118090W

For CHETANA EDUCATION LLP

Paresh Vora

(Paresh Vora)
Partner

Membership No:- 103693

Place: Mumbai

Date: 01st September, 2022

UDIN :22103963AUNVGP1422



A. D. Rambe
(Anil Rambhia)
Partner

R. Rambhia
(Rakesh Rambhia)
Partner

STATEMENT OF UNSECURED LOANS & BORROWINGS

Kantilal R.Shah	1650000.00
Kantilal R. Shah Huf	750000.00
Kashmira K.Shah	200000.00
Talakshi Devraj Gala	500000.00
Popatlal M. Gala	2000000.00
Pinkle Nimish Gandhi	350000.00
Pratibha T. Jhaveri	600000.00
Tejpal P.Jhaveri	700000.00
Tejpal P. Jhaveri Huf	700000.00

158183538.84

STATEMENT OF CURRENT LIABILITIES

Branch Expense Payable		273284.00
<u>Commission Payable</u>		
Skooldress.In Pvt Ltd (Delhi Cnf)	10000.00	
Chetana Jain (C/O Bharat Jain Comm A/C)	142500.00	
Bharat Jain (Commission A/C)	142500.00	
Gagan Saluja (Commission Agent)	3828.00	
Sudeep Kaushik (Commission A/C)	-690.00	
Shruti Soni	236585.00	534723.00
Renuka Enterprises (Hubli CNF) - Deposit		10000.00
<u>Gratuity Payable</u>		
Gratuity Payable	123750.00	
Santosh Walawalkar (Gratuity Payable)	33508.00	157258.00
<u>Proof Reading & Editing Charges Payable</u>		
Maria Vaz	3000.00	
Ranjeet Patra.	7500.00	
Keya Basu (Royalty)	9000.00	19500.00
<u>Rent Payable</u>		
Rent- Hubli Office(Harshith Sirigeri)	8000.00	
Rent- Coimbatore Office (Naresh P)	7900.00	
Rent Aurangabad Office (Madhukar V. Joshi)	12500.00	
Rent Bangalore Office(B.A. Nagaraj)	16500.00	
Rent Kolhapur Office (Uttam M Raut)	7000.00	
Rent Chennai Office (N Babu)	18275.00	
Rent Bhopal Office (Prakash Gandhi)	5000.00	
Rent Delhi Office (Garima Gupta)	16500.00	
Rent Kalyan Office (Prakash Choudhary)	20000.00	
Rent Kolkata Office (Manoj Kanti Guha)	9000.00	
Rent Madurai Office (A.Thiyaga Rajan)	4500.00	
Rent Mira Road Office (Subir Kumar Dutta)	11000.00	
Rent Nashik Office (Milind Sadavarte)	14175.00	
Rent Rajkot Office (Sonal Thakker)	15000.00	
Rent Solapur Office (Krishna Govind Ingale)	8000.00	173350.00
<u>Salary Payable</u>		
Salary	8505955.00	
Shilpa Anil Rambhia(Salary)	180000.00	
Surekha R.Rambhia (Salary)	180000.00	8865955.00
Kajal Sippy		27000.00

STATEMENT OF CURRENT LIABILITIES

Gajendra Singh Arya (Advocate Delhi)	14100.00
Dipak K Patil (Advocate)	5000.00
Parmeshwar Paper Product Pvt Ltd	698474.00
Cafe Kadak Special	30566.00
Shah Technologies	32500.00
S.M. Motor Body Builder	60000.00
Vinayak R. Salokhe	48600.00
Ashvini Infotech	5764.00
Athenia Facilities Management	159214.00
B.K.Pandey (Advocate)	5000.00
Bisleri International Pvt Ltd	9983.00
Bugle Technologies Pvt Ltd	-4000.00
Burhani Printers	41683.00
Cybertech System & Services	70430.00
Dhirendra Kumar Pandey (Advocate)	3000.00
Expert Time Industries Pvt Ltd	12277.00
Five Star Express	25107.00
Harsh Bardhan Singh (Commission A/C)	-1000.00
Krishna Copy Centre	3823.00
Mac Printing Solution	10620.00
Pankaj P. Kulkarni (Advocate-Jalna)	6000.00
Powder Pack Chem	3776.00
Prime Management & Consultancy Services	589326.00
Relyon Softech Ltd	45225.00
S.G.Upadhye (Advocate)	3000.00
Rakhi Saxena	27000.00
Shipra Varma	87701.00
Shivam Computers	9871.00
Shraddha Mange Roadlines	2220.00
Software At Work (India) Pvt. Ltd.	-3564.00
Tci India Ltd.	35943.00
Varma Hoist Services	46262.00
Renu Wadhwa	43600.00
Workonic Hr Solutions	57250.00
World Star	1756452.00

18074977.26

STATEMENT OF LOANS & ADVANCES

Ahmedabad Branch Imprest (Krunal Desai)	40000.00
Kolkata Branch Imprest (Rakesh Jha)	10000.00
Rajkot Branch Imprest (Nitin Vyas)	20000.00
Akola Office Imprest (Chetan Mehta)	10000.00
Patna Office Imprest (Sanjaykumar Sinha)	20000.00
Pimpri Branch Imprest (Yatin Patil)	10000.00
Banglore Office Imprest -Aleem Khan	20000.00
Bhiwandi Godown- Imp.-Rushikesh Chalke	65000.00
Coimbatore Branch Imprest (V Bakthavatchalam)	36382.00
Coimbatore Branch Imprest (Lavanya R)	10000.00
Delhi Office Imprest -Meenal Tyagi	15000.00
Kasiraja (Chennai Offc. Imprest)	10000.00
Kalyan Office (Kiran Thakur- Imp)	4000.00
Kolhapur Office Imprest (Bharat Kamble)	15000.00
Mira Road Branch Imprest (Shailesh Jha)	15000.00
Lucknow Office Imprest (Nishant Tyagi)	3859.00
Nagpur Branch Imprest (Melvyn Leonard)	35000.00
Production Off Imp-Arun Mishra	5000.00
Pune-Office-Imp.(Reena Sharma)	25000.00
Solapur Office Imprest(Vishal Shivsharan)	10000.00
Ravindra Parey- Loan	25000.00
Atul Parmar- Loan	271371.00
Vimalbhai Vasantraai Bavishi- Loan	27000.00
Neelesh Patil- Loan	3000.00
Satiram Rajbhar (Loan)	11000.00
Ajay Chaube (Loan)	244525.00
Rama Shankar Mishra- Loan	30000.00
Anjani Kumar (Loan)	6000.00
Arun Kumar Mishra (Loan)	55500.00
Budhaji Dhau Pawar	2000.00
Dilip Ahire- Loan	22800.00
Hardik Patel (Loan)	5000.00
Hassan Sayyed (Loan)	445000.00
Hitesh Veera (Loan)	106900.00
Janhavi Deoo Bawaskar- Loan	18000.00
Jeevesh Jha- Loan	22800.00
Jitendra Salve-Loan	39458.00
Kishor Varekar (Loan)	48000.00
Mahesh Takalkar (Loan)	2000.00
Mohan Gangawane (Loan)	1000.00
Mudassir Ahmed Qadir Deshmukh-Loan	4000.00
Nayan Dugar	3000.00
Nikhil Wadkar (Loan)	60000.00
Nilesh Sheshrao Kulkarni (Loan)	6037.00
Pratik Thakur (Loan To Staff)	1500.00
Raj Salvi (Loan)	12500.00
Ram Avadh Jayswal-Loan	1000.00
Sahil Mahendra Khimawat - Loan	-7.00

STATEMENT OF LOANS & ADVANCES

Chetana Stationery	-4792161.00
Chetana Book Depot Payable A/C 1234	118631267.86
Jaya A Goradia (Loan)	210000.00
Jayantilal Jain (C/O. Bharat Jain)	300000.00
Bharat Jayantilal Jain (Loan)	500000.00
Gagan Saluja (Loan)	625000.00
Jinal M Gala (Loan)	3000000.00
Kaushal Jhaveri	500000.00
Rambhia Shilpa A.	1968121.00
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	132786450.86
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M/s. CHETANA EDUCATION LLP
ASSESSMENT YEAR : 2022-23

STATEMENT OF FIXED ASSETS AND DEPRECIATION

Asset	W.D.V. as on 1.4.21	Additions		Deductions	Total	Depreciation		W.D.V. as on 31.3.22
		Before 30/9/21	After 30/9/21			Rate	For the year	
Computer	3326447.00	675000.00	175000.00	150000.00	4026447.00	40%	1575579.43	2450867.00
Delivery Vans	2658836.00	0.00	0.00	65000.00	2593836.00	15%	389075.00	2204761.00
Furniture	6385084.00	0.00	28800.00	0.00	6413884.00	10%	639948.00	5773936.00
Motor Car	2681951.00	0.00	0.00	0.00	2681951.00	15%	402293.00	2279658.00
Plant & Machinery	2674971.00	0.00	0.00	0.00	2674971.00	15%	401246.60	2273724.00
	17727289.00	675000.00	203800.00	215000.00	18391089.00	0.00	3408140.33	14982946.00



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 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 31-Mar-2022 along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 01-Apr-2021 to ending on 31-MAR-2022
(b) the audited Balance Sheet as at 31-MAR-2022; 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



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

Paresh Vora

(PARESH KHIMJI VORA)
PARTNER
Membership No: 103963

Place :MUMBAI
Date : 01/09/2022
UDIN : 22103963AUNVGP1422

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 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, 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		27AANFC1053G12M		
05	Status	Partnership Firm				
06	Previous year	from 01-Apr-2021 to 31-MAR-2022				
07	Assessment year	2022-23				
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 Third Proviso to sec 44AB : Audited under any other law				
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?	NA				

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			
			CHETANA PUBLICATIONS PRIVATE LIMITED		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	No					
			Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
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		
			b) If there is any change in the nature of business or profession, the particulars of such change.					
			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					

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:	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)?
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.											
	ca)	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)											
	cb)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession											
	cc)	Adjusted written down value											
	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	9678	26/05/2021	15/06/2021	9678							
		EMPLOYEES STATE INSURANCE	6894	29/07/2021	15/06/2021	6894							

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	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	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	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	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	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	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	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	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	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	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	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								

	Indumati Rambhai	Partners MOther		753474	Interest				
	Anil Rambhia	Partner		134630	Interest				
	Shilpa Rambhia	Partner Spouse		720000	Salary				
	Surekha Rambhia	Partner Spouse		720000	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	Aadhaar no	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	Aadhaar no	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	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	Aadhaar no	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
		Aashan Rambhia	Mumbai		1420000	No	5169727	Cheque	Account payee cheque
		Diva Rambhia	Mumbai		1100000	No	693271	Cheque	Account payee cheque
		Indumati Rambhia	Mumbai		560000	No	16809624	Cheque	Account payee cheque
		Jania Rambhia	Mumbai		375000	No	681383	Cheque	Account payee cheque
		Pinkle Gandhi	Mumbai		350000	No	350000	Cheque	Account payee cheque
		Rakesh rambhia	Mumbai		1800000	No	1831068	Cheque	Account payee cheque
		Surekha Rambhia	Mumbai		1455000	No	6491433	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	Aadhaar no	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	Aadhaar no	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	Aadhaar no	Amount of receipt			

	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	
	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	Aadhaar no	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	All losses/allowances not allowed under section 115BAA/115BAC/115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD	Amount as assessed (give reference to relevant order)		Remarks
							Amount	Order U/S and date	
	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			

	MUMC23803D	27EQ	15-Oct-2021	14-Oct-2021	Yes					
	MUMC23803D	27EQ	15-Jan-2022	24-Jan-2022	Yes					
	MUMC23803D	27EQ	15-May-2022	05-May-2022	Yes					
	c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:					Yes				
	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	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		430905267				325575542			
	Gross profit/turnover	206823028	430905267	48	156161608	325575542	47.96			
	Net profit/turnover	29612823	430905267	6.87	30592747	325575542	9.40			
	Stock-in-trade/turnover	212480837	430905267	49.31	200490771	325575542	61.58			
	Material consumed/finished goods produced	0	0	0	0	0	0			

2488412	0	0	1722264	1722264	766148	Repaire & Maintainance
25000	0	0	0		25000	Advertisement
2631328	2631328	0	0	2631328	0	Petrol & Diesels Exp.
3044640	0	0	346036	346036	2698604	Professional Fees
382605	0	0	0		382605	Godown Expense
441068	0	0	441068	441068	0	Angadia & Courier
496510	0	0	319535	319535	176975	Recruitment Expense
515128	0	0	453954	453954	61173	Internet & Software Renewal Charges
51738663	0	0	4165348	4165348	47573316	Direct Expense
699025	0	0	0		699025	Telephone Exp.
7214424	0	0	0		7214424	Brokerage
744250	0	0	0		744250	Canvassing Expenses
76333806	0	0	0		76333806	Employees Remuneration & Staff Welfare
785995	0	0	0		785995	Court Fees
88714	0	0	34866	34866	53848	Video Recording Charges
971834	0	0	0		971834	Hotel Charges

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



Pareskh Vora

Place :MUMBAI
Date : 01/09/2022
UDIN : 22103963AUNVGP1422

(PARESH KHIMJI VORA)
PARTNER
Membership No: 103963

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	25,000	0	25,000	06/09/2021	06/09/2021
2	Computer	75,000	0	75,000	01/04/2021	01/04/2021
3	Computer	75,000	0	75,000	17/08/2021	17/08/2021
4	Computer	3,00,000	0	3,00,000	07/09/2021	07/09/2021
5	Computer	2,00,000	0	2,00,000	22/09/2021	22/09/2021
6	Computer	0	1,75,000	1,75,000	04/11/2021	04/11/2021
	Total	6,75,000	1,75,000	8,50,000		

Block 40% Computer

S.No.	Particulars	Sale Amount	Date of Sale
1	Computer	1,00,000	01/04/2021
2	Computer	50,000	06/09/2021
	Total	1,50,000	

Block 15% Motor Car

S.No.	Particulars	Sale Amount	Date of Sale
1	Motor Car	65,000	20/07/2021
	Total	65,000	

Block 10% Furniture and fitting

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Furniture and fitting	0	28,800	28,800	06/10/2021	06/10/2021
	Total	0	28,800	28,800		

