

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 B.M Gupta Developers PVT. LTD. 5948, BASTI HARPHOOL SINGH, SADAR THANA ROAD, Delhi, DELHI, 110006 AADCBS204B was conducted by **Us** A M S K Y & CO. in pursuance of the provisions of the companies Act, and **We** annex here to a copy of Our audit report dated 27/11/2020 along with a copy each of

- (a) the audited **Profit and loss account** for the period beginning from 01/04/2019 to ending on 31/03/2020
- (b) the audited balance sheet as at, 31/03/2020 ; 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.

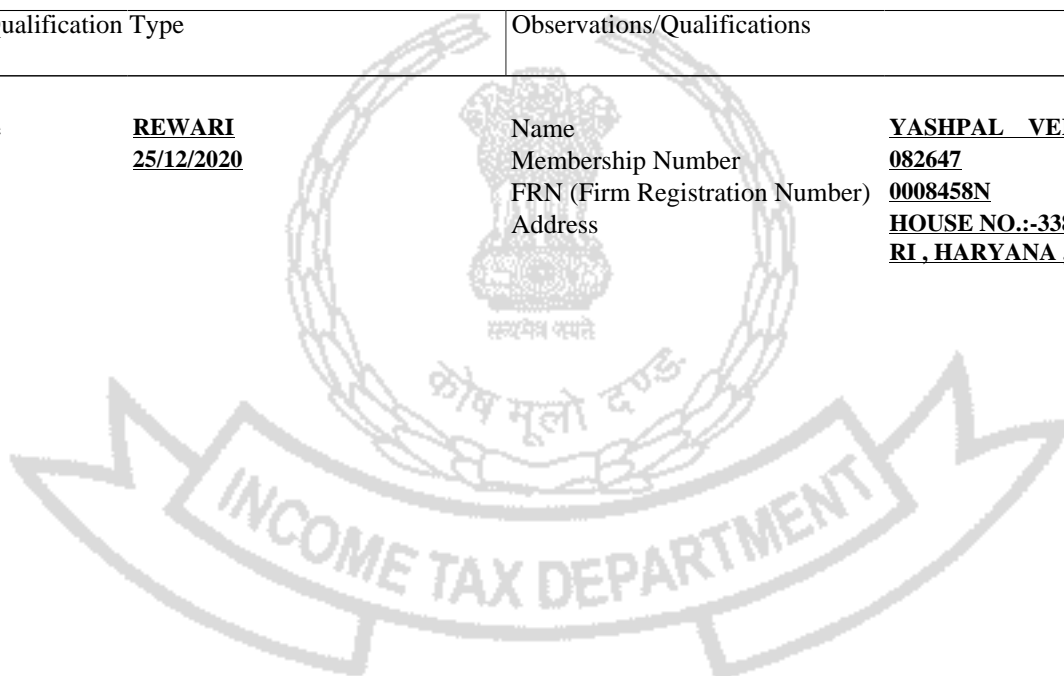
3. In **Our** opinion and to the best of **Our** information and according to examination of books of account including other relevant documents and explanations given to **Us** the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to the following observations/qualifications,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

Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

SI No.	Qualification Type	Observations/Qualifications
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Place **REWARI**
Date **25/12/2020**

Name **YASHPAL VERMA**
Membership Number **082647**
FRN (Firm Registration Number) **0008458N**
Address **HOUSE NO.-338P, SECTOR - 4, REWARI, HARYANA, 123401**



FORM NO. 3CD

[See rule 6G(2)]

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

1	Name of the assessee		M/S B.M Gupta Developers PVT. LTD.				
2	Address		5948, BASTI HARPHOOL SINGH , SADAR THANA ROAD , Delhi , DELHI , 110006				
3	Permanent Account Number (PAN)		AADCB5204B				
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same		Yes				
	Sl No.	Type	Registration Number				
	1	Sales TAX/VAT HARYANA	06522710140				
	2	Service Tax	AADCB5204BSD002				
	3	Goods and Services tax HARYANA	06AADCB5204B1ZG				
5	Status		Company				
6	Previous year from		01/04/2019 to 31/03/2020				
7	Assessment Year		2020-21				
8	Indicate the relevant clause of section 44AB under which the audit has been conducted						
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted					
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits					
8 a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB						Yes
	Section under which option exercised						115BAA
9 a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?						
	S.No.	Name					Profit Sharing Ratio (%)
	Nil						
9 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.						
	S.No.	Date of change	Name of Partner/Member	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).						
	S.No.	Sector			Sub Sector		Code
	1	REAL ESTATE AND RENTING SERVICES			Developing and sub-dividing real estate into lots		07003
10 b	If there is any change in the nature of business or profession, the particulars of such change						
	S.No.	Business	Sector	SubSector		Code	
	Nil						
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed						Yes
	S.No.	Books prescribed					
	1	Cash Book					
	2	Ledger					
11 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.) Same as 11(a) above						
	S.No.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
	1	Cash Book (Computerized)	ELEGANT CITY	SECTOR-26, GARHI BOLNI	REWARI	HARYANA	123401
	2	Ledger (Computerized)	ELEGANT CITY	SECTOR-26, GARHI BOLNI	REWARI	HARYANA	123401
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above						
	Books Examined						
	Cash Book						
	Ledger						

12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).								No
	S.No.	Section						Amount	
	Nil								
13 a	Method of accounting employed in the previous year						Mercantile system		
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.								No
13 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.)
13 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
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.								
	S.No.	ICDS				Increase in profit(Rs.)		Decrease in profit(Rs.)	Net effect(Rs.)
			Total						
13 f	Disclosure as per ICDS.								
	S.No.	ICDS				Disclosure			
	1	ICDS I - Accounting Policies				As per accounting policies & notes to financial statements			
	2	ICDS II - Valuation of Inventories				As per accounting policies & notes to financial statements			
	3	ICDS III - Construction Contracts				As per accounting policies & notes to financial statements			
	4	ICDS IV - Revenue Recognition				As per accounting policies & notes to financial statements			
	5	ICDS IX - Borrowing Costs				As per accounting policies & notes to financial statements			
	6	ICDS V - Tangible Fixed Assets				As per Fixed Assets and Depreciation Chart annexed in FORM 3CD			
	7	ICDS VII - Governments Grants				NA			
	8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets				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.						AT COST		
14 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.)
15	Give the following particulars of the capital asset converted into stock-in-trade								
	S.No.	(a) Description of capital asset				(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade	
	Nil								
16	Amounts not credited to the profit and loss account, being:-								
16 a	The items falling within the scope of section 28								
	S.No.	Description						Amount	
	Nil								
16 b	The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods and Services Tax,where such credits, drawbacks or refunds are admitted as due by the authorities concerned								
	S.No.	Description						Amount	
16 c	Escalation claims accepted during the previous year								
	S.No.	Description						Amount	
	Nil								
16 d	Any other item of income								
	S.No.	Description						Amount	
	Nil								
16 e	Capital receipt, if any								
	S.No.	Description						Amount	
	Nil								
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:								
	S.No.	Details of property	Address Line 1	Address Line 2	City/Town/ District	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable
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:-								
	S.No.		Opening WDV /		Additions			Deduct ions(C)	

	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percent-age)	Actual (A) (A)	Adjustment to WDV u/s 115BA	Adjustment written down value	Purchase Value (1)	CENT VAT (2)	Change in Rate of Exchange (3)	Subsidy/Grant (4)	Total Value of Purchases (B) (1+2+3+4)		Depreciation Allowable (D)	Written Down Value at the end of the year (A +B-C-D)
1	Plant & Machinery @ 15%	15%	48083595		48083595	30061922	0	0	0	30061924	617857	10066691	67460970
2	Furnitures & Fittings @ 10%	10%	1953852		1953852	632542	0	0	0	632542	0	251539	2334855
3	Intangible Assets @ 25%	25%	46034		46034	47997	0	0	0	47997	0	23508	70523
4	Plant & Machinery @ 40%	40%	252395		252395	213321	0	0	0	213321	0	165986	299730

*** For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page**

19 Amounts admissible under sections :

S.No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
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Nil

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)]

S.No.	Description	Amount
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20 b Details of contributions received from employees for various funds as referred to in section 36(1)(va):

S.No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Any Fund set up under the provisions of ESI Act, 1948	17048	15/05/2019	17048	21/06/2019
2	Any Fund set up under the provisions of ESI Act, 1948	18150	15/06/2019	18150	21/06/2019
3	Any Fund set up under the provisions of ESI Act, 1948	17851	15/07/2019	17851	17/07/2019
4	Any Fund set up under the provisions of ESI Act, 1948	7442	15/08/2019	7442	15/10/2019
5	Any Fund set up under the provisions of ESI Act, 1948	8042	15/09/2019	8042	15/10/2019
6	Any Fund set up under the provisions of ESI Act, 1948	7836	15/10/2019	7836	15/10/2019
7	Any Fund set up under the provisions of ESI Act, 1948	7687	15/11/2019	7687	14/11/2019
8	Any Fund set up under the provisions of ESI Act, 1948	7981	15/12/2019	7981	02/01/2020
9	Any Fund set up under the provisions of ESI Act, 1948	9277	15/01/2020	9277	15/01/2020
10	Any Fund set up under the provisions of ESI Act, 1948	10878	15/02/2020	10878	14/02/2020
11	Any Fund set up under the provisions of ESI Act, 1948	11277	15/05/2020	11277	13/03/2020
12	Any Fund set up under the provisions of ESI Act, 1948	11168	15/05/2020	11168	20/07/2020
13	Provident Fund	108246	15/05/2019	108246	11/07/2019
14	Provident Fund	112702	15/06/2019	112702	11/07/2019
15	Provident Fund	111382	15/07/2019	111382	17/07/2019
16	Provident Fund	109393	15/08/2019	109393	15/10/2019

	17	Provident Fund	120812	15/09/2019	120812	15/10/2019						
	18	Provident Fund	119034	15/10/2019	119034	16/10/2019						
	19	Provident Fund	115690	15/11/2019	115690	21/11/2019						
	20	Provident Fund	121164	15/12/2019	121164	02/01/2020						
	21	Provident Fund	133121	15/01/2020	133121	15/01/2020						
	22	Provident Fund	154478	15/02/2020	154778	13/02/2020						
	23	Provident Fund	157705	15/03/2020	157705	13/03/2020						
	24	Provident Fund	151420	15/05/2020	151420	22/07/2020						
21	a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc										
		Capital expenditure										
		S.No.	Particulars	Amount in Rs.								
		1	Loss on sale of Fixed Assets	817405								
		Personal expenditure										
		S.No.	Particulars	Amount in Rs.								
		Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party										
		S.No.	Particulars	Amount in Rs.								
		Expenditure incurred at clubs being entrance fees and subscriptions										
		S.No.	Particulars	Amount in Rs.								
		Expenditure incurred at clubs being cost for club services and facilities used.										
		S.No.	Particulars	Amount in Rs.								
		Expenditure by way of penalty or fine for violation of any law for the time being force										
		S.No.	Particulars	Amount in Rs.								
		Expenditure by way of any other penalty or fine not covered above										
		S.No.	Particulars	Amount in Rs.								
		Expenditure incurred for any purpose which is an offence or which is prohibited by law										
		S.No.	Particulars	Amount in Rs.								
(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:											
	S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
	(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 section200(1)											
	S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	
(ii)	as payment referred to in sub-clause (ia)											
	(A) Details of payment on which tax is not deducted:											
	S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
	(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.											
	S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee,if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
(iii)	as payment referred to in sub-clause (ib)											
	(A) Details of payment on which levy is not deducted:											
	S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
	(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.											
	S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee,if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, 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).									
	S.No.	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode
(viii) 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;									
	S.No.	Particulars	Section	Amount debited to P/L A/C	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
	S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available			
(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
	S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available			
(e) Provision for payment of gratuity not allowable under section 40A(7)									794241
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)									
(g) Particulars of any liability of a contingent nature									
	S.No.	Nature Of Liability				Amount in Rs.			
(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									
	S.No.	Nature Of Liability				Amount in Rs.			
(i) Amount inadmissible under the proviso to section 36(1)(iii)									
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006								
23	Particulars of any payment made to persons specified under section 40A(2)(b).								
	S.No.	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)			
	1	Kamal Industry, HUF	AAAHK9491F	Associated Entity	Interest	6197303			
	2	ANKIT GUPTA	AHQPG9668M	SON OF DIRECTOR	SALARY	900000			
	3	ARPIT GUPTA	AUTPG7532J	SON OF DIRECTOR	SALARY	720000			
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.								
	S.No.	Section	Description	Amount					
	Nil								
25	Any amount of profit chargeable to tax under section 41 and computation thereof.								
	S.No.	Name of Person	Amount of income	Section	Description of Transaction	Computation if any			
	Nil								
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:-								
26 (i)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 :-								
26 (i)(A)(a)	Paid during the previous year								
	S.No.	Section	Nature of liability			Amount			
	1	Sec 43B(f)-leave encashment	LEAVE ENCASHMENT			474178			
	2	Sec 43B(b)-provident,superannuation,gratuity/ other fund	BONUS 2018-19			713444			
	3	Sec 43B(b)-provident,superannuation,gratuity/ other fund	LABOUR WELFARE FUND			6160			
	4	Sec 43B(a)-Tax,Duty,Cess,Fee etc	WCT			716472			
	5	Sec 43B(a)-Tax,Duty,Cess,Fee etc	SALES TAX PAYABLE			472898			
	6	Sec 43B(a)-Tax,Duty,Cess,Fee etc	VAT PAYABLE			1931649			
26 (i)(A)(b)	Not paid during the previous year								
	S.No.	Section	Nature of liability			Amount			

26	(i)B	was incurred in the previous year and was												
26	(i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)												
		S.No.	Section						Nature of liability			Amount		
		7	Sec 43B(f)-leave encashment						LEAVE ENCASHMENT			92925		
		8	Sec 43B(b)-provident,superannuation,gratuity/ other fund						BONUS 19-20			185928		
		9	Sec 43B(b)-provident,superannuation,gratuity/ other fund						ESIC			57744		
		10	Sec 43B(b)-provident,superannuation,gratuity/ other fund						EPF			313823		
		11	Sec 43B(a)-Tax,Duty,Cess,Fee etc						GST PAYABLE			212164		
26	(i)(B)(b)	not paid on or before the aforesaid date												
		S.No.	Section						Nature of liability			Amount		
		12	Sec 43B(f)-leave encashment						LEAVE ENCASHMENT			444567		
		13	Sec 43B(b)-provident,superannuation,gratuity/ other fund						BONUS 19-20			829765		
(State whether sales tax,goods and services Tax, No customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.)														
27	a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts											Yes	
		CENVAT/ITC		Amount						Treatment in Profit and Loss/Accounts				
		Opening Balance		72918735										
		Credit Availed		61283431										
		Credit Utilized		62651078										
		Closing/Outstanding Balance		71551088										
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-												
		S.No.	Type	Particulars				Amount		Prior period to which itrelates(Year in yyyy-yyformat)				
		Nil												
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)(viia)												No
		S.No.	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares					
		Nil												
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)(viib). If yes, please furnish the details of the same												No
		S.No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares							
		Nil												
A(a)		Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?												No
A(b)		If yes, please furnish the following details:												
		S.No.	Nature of income:						Amount (in Rs.)					
B(a)		Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56												No
B(b)		If yes, please furnish the following details:												
		S.No.	Nature of income:						Amount (in Rs.)					
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
		S.No.	Name of the person from	PAN of the person,	Address Line 1	Address Line 2	City or Town or District	State	Pin code	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment

[illegible]

				with the assessee) of the person from whom specified sum is received	taken or accepted	cheque or bank draft or use of electronic clearing system through a bank account	draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
Nil							

31 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 :-

S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Receipt	Date of receipt
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S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of Receipt
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S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Nature of transaction	Amount of Payment	Date of Payment
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S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment
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31	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:—
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S.No.	Name of the payee	Address of the payee	Permanent Account Number(if available with the assessee)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.
1	MEGMA HOUSING FINANCE	KOLKATA		162156	256129	RTGS	
2	PUNJAB KASHMIR FINANCE LTD	DELHI		1358000	1562404	RTGS	
3	VENUS INDIA ASSETS FI	DELHI		165338845	291774175	RTGS	

		NANCE LTD (1 CR)							
	4	KAMAL IN DUSTRY HU F	REWARI		47595 000	117028919	RTGS		
31	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:—							
		S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	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			
		Nil							
31	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:—							
		S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year.			
		Nil							
Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or any deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)									
32	a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available							
		S.No.	Assessment Year	Nature of loss/allowance	Amount as returned	All losses/allowances not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA (To be filled in for assessment year 2020-21 only)	Amount as assessed (give reference to relevant order) Amount assessed Order U/S and Date	Remarks
		Nil							
32	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.							No
32	c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.							No
		If yes, please furnish the details below							

32	d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year										No	
		If yes, please furnish details of the same											
32	e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73										No	
		If yes, please furnish the details of speculation loss if any incurred during the previous year											
33		Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)											No
		S.No.	Section			Amount							
		Nil											
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	
		S.No.	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	DELB10539E	194A	Interest other than Interest on securities	55699518	49696144	49696144	4969614	0	0	0	
		2	DELB10539E	194H	Commission or brokerage	750000	750000	750000	37500	0	0	0	
		3	DELB10539E	194J	Fees for professional or technical services	22248712	9727948	9727948	972795	0	0	0	
		4	DELB10539E	194C	Payments to contractors	92034507	91868282	91868282	1033446	0	0	0	
		5	DELB10539E	194-I	Rent	87543017	1864992	1864992	56555	0	0	0	
		6	DELB10539E	192	Salary	33772463	6674840	6674840	567000	0	0	0	
34	b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details:										Yes	
		S.No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported			If not, please furnish list of details/transactions which are not reported			
		1	DELB10539E	26Q	31/07/2019	06/11/2020	Yes						
		2	DELB10539E	26Q	31/10/2019	05/02/2020	Yes						
		3	DELB10539E	26Q	31/01/2020	24/08/2020	Yes						
		4	DELB10539E	26Q	31/07/2020	10/10/2020	Yes						
		5	DELB10539E	24Q	31/07/2019	25/09/2019	Yes						
		6	DELB10539E	24Q	31/10/2019	05/02/2020	Yes						
		7	DELB10539E	24Q	31/01/2020	13/08/2020	Yes						
		8	DELB10539E	24Q	31/07/2020	13/08/2020	Yes						
		9	DELB10539E	27Q	31/07/2020	21/08/2020	Yes						
34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish										Yes	
		S.No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable		Amount paid out of column (2) along with date of payment.							
						Amount	Dates of payment						
		1	DELB10539E	170708		0							

35	a	In the case of a trading concern, give quantitative details of principal items of goods traded										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any			
		Nil										
35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35	bA	Raw materials :										
		S.No.	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
		Nil										
35	bB	Finished products :										
		S.No.	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		
		Nil										
35	bC	By products :										
		S.No.	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		
		Nil										
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-											
		S.No.	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	(e) Date of Payment with Amounts					
							Amount	Dates of payment				
		Nil										
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2											No
A(b)	If yes, please furnish the following details:											
		S.No.	Amount received (in Rs.)					Date of receipt				
		Nil										
37	Whether any cost audit was carried out											No
	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											
38	Whether any audit was conducted under the Central Excise Act, 1944											No
	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											
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor											No
	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											
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:											
No	Particulars	Previous Year					Preceding previous Year					
a	Total turnover of the assessee	36462633					48606099					
b	Gross profit / Turnover	0	36462633	0 %	0	48606099	0 %					
c	Net profit / Turnover	2700374	36462633	7.41 %	4130851	48606099	8.5 %					

d	Stock-in-Trade / Turnover	0	36462633	0 %	0	48606099	0 %
e	Material consumed/ Finished goods produced	0	0	0 %	0	0	0 %

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings

S.No.	Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
Nil						

42 A(a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? **No**

A(b) If yes, please furnish the following details:

S.No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/ transactions which are not reported
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43 A(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 **No**

A(b) If yes, please furnish the following details:

S.No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report
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A(c) If Not due , please enter expected date of furnishing the report

44 Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is kept in abeyance till 31st March, 2021)

S.No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	

Place **REWARI**
Date **25/12/2020**

Name **YASHPAL VERMA**
Membership Number **082647**
FRN (Firm Registration Number) **0008458N**
Address **HOUSE NO.:-338P , SECTOR - 4 , REWARI , HARYANA , 123401 ,**

Form Filing Details

Revision/Original Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Plant & Machinery @ 15%	1	01/04/2019	01/04/2019	8203	0	0	0	8203
	2	18/04/2019	18/04/2019	14500	0	0	0	14500

	3	27/04/2019	27/04/2019	8203	0	0	0	8203
	4	07/05/2019	07/05/2019	10000	0	0	0	10000
	5	11/05/2019	11/05/2019	8500	0	0	0	8500
	6	15/05/2019	15/05/2019	134500	0	0	0	134500
	7	17/05/2019	17/05/2019	61611	0	0	0	61611
	8	17/05/2019	17/05/2019	36000	0	0	0	36000
	9	18/05/2019	18/05/2019	7031	0	0	0	7031
	10	23/05/2019	23/05/2019	20500	0	0	0	20500
	11	01/06/2019	01/06/2019	31140	0	0	0	31140
	12	14/06/2019	14/06/2019	10000	0	0	0	10000
	13	26/06/2019	26/06/2019	141720	0	0	0	141720
	14	05/07/2019	05/07/2019	33594	0	0	0	33594
	15	10/07/2019	10/07/2019	8500	0	0	0	8500
	16	11/07/2019	11/07/2019	150000	0	0	0	150000
	17	15/07/2019	15/07/2019	32534	0	0	0	32534
	18	23/07/2019	23/07/2019	300000	0	0	0	300000
	19	29/07/2019	29/07/2019	4406780	0	0	0	4406780
	20	31/07/2019	31/07/2019	19196	0	0	0	19196
	21	28/08/2019	28/08/2019	65064	0	0	0	65064
	22	28/08/2019	28/08/2019	32533	0	0	0	32533
	23	05/09/2019	05/09/2019	117300	0	0	0	117300
	24	14/09/2019	14/09/2019	12500	0	0	0	12500
	25	26/09/2019	26/09/2019	5400	0	0	0	5400
	26	03/10/2019	03/10/2019	17373	0	0	0	17373
	27	04/10/2019	04/10/2019	42812	0	0	0	42812
	28	06/11/2019	06/11/2019	85500	0	0	0	85500
	29	07/11/2019	07/11/2019	71400	0	0	0	71400
	30	15/11/2019	15/11/2019	16000	0	0	0	16000
	31	26/11/2019	26/11/2019	6640	0	0	0	6640
	32	29/11/2019	29/11/2019	2525592	0	0	0	2525592
	33	30/11/2019	30/11/2019	210000	0	0	0	210000
	34	30/11/2019	30/11/2019	1965000	0	0	0	1965000
	35	17/12/2019	17/12/2019	12095	0	0	0	12095
	36	27/12/2019	27/12/2019	237087	0	0	0	237087
	37	30/12/2019	30/12/2019	20000	0	0	0	20000
	38	30/12/2019	30/12/2019	5800	0	0	0	5800
	39	24/01/2020	24/01/2020	8300	0	0	0	8300
	40	24/01/2020	24/01/2020	7200	0	0	0	7200
	41	11/02/2020	11/02/2020	2500000	0	0	0	2500000
	42	27/02/2020	27/02/2020	1445500	0	0	0	1445500
	43	29/02/2020	29/02/2020	10620000	0	0	0	10620000
	44	11/03/2020	11/03/2020	578200	0	0	0	578200
	45	29/05/2019	29/05/2019	95500	0	0	0	95500
	46	29/05/2019	29/05/2019	95500	0	0	0	95500
	47	29/05/2019	29/05/2019	95500	0	0	0	95500
	48	30/07/2019	30/07/2019	57709	0	0	0	57709
	49	30/07/2019	30/07/2019	57706	0	0	0	57706
	50	30/07/2019	30/07/2019	57706	0	0	0	57706
	51	04/10/2019	04/10/2019	2103418	0	0	0	2103418
	52	04/10/2019	04/10/2019	930606	0	0	0	930606
	53	16/11/2019	16/11/2019	7143	0	0	0	7143
	54	17/02/2020	17/02/2020	68430	0	0	0	68430
	55	17/02/2020	17/02/2020	68430	0	0	0	68430
	56	29/02/2020	29/02/2020	374466	0	0	0	374466
Total of Plant & Machinery @ 15%								30061924
Furnitures & Fittings @ 10%	1	03/04/2019	03/04/2019	17500	0	0	0	17500
	2	16/08/2019	16/08/2019	275424	0	0	0	275424
	3	18/08/2019	18/08/2019	65593	0	0	0	65593
	4	05/03/2020	05/03/2020	30090	0	0	0	30090
	5	06/03/2020	06/03/2020	14986	0	0	0	14986
	6	02/05/2019	02/05/2019	11500	0	0	0	11500
	7	07/06/2019	07/06/2019	31100	0	0	0	31100
	8	17/07/2019	17/07/2019	22100	0	0	0	22100
	9	22/01/2020	22/01/2020	25016	0	0	0	25016
	10	30/08/2019	30/08/2019	27500	0	0	0	27500
	11	11/09/2019	11/09/2019	30363	0	0	0	30363
	12	14/09/2019	14/09/2019	9440	0	0	0	9440
	13	18/10/2019	18/10/2019	36280	0	0	0	36280
	14	19/10/2019	19/10/2019	35650	0	0	0	35650

Total of Furnitures & Fittings @ 10%								632542
Intangible Assets @ 25%	1	01/07/2019	01/07/2019	15999	0	0	0	15999
	2	01/07/2019	01/07/2019	15999	0	0	0	15999
	3	01/07/2019	01/07/2019	15999	0	0	0	15999
Total of Intangible Assets @ 25%								47997
Plant & Machinery @ 40%	1	18/07/2019	18/07/2019	36229	0	0	0	36229
	2	18/08/2019	18/08/2019	37796	0	0	0	37796
	3	19/08/2019	19/08/2019	37796	0	0	0	37796
	4	05/02/2020	05/02/2020	85000	0	0	0	85000
	5	04/01/2020	04/01/2020	16500	0	0	0	16500
Total of Plant & Machinery @ 40%								213321

Deduction Details(From Point No. 18)

Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 15%	1	11/02/2020	600000
	2	03/02/2020	17857
Total of Plant & Machinery @ 15%			617857
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0
Intangible Assets @ 25%			
Total of Intangible Assets @ 25%			0
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			0

This form has been digitally signed by **YASH PAL VERMA** having PAN **ABYPV0033D** from IP Address **103.54.29.181** on **2020-12-25 12:20:38.0**.

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Ltd.,C=IN