

NAME OF ASSESSEE	: NARESHKUMAR ISHWARLAL PATEL		
PAN	: AKMPP7376E		
FATHER'S NAME	: ISHWARLAL LALLUDAS PATEL		
OFFICE ADDRESS	: PROP.OF BANAS INTERPRISE, AT & POST : AMBAJI, TALUCO : DANTA, AMBAJI, GUJARAT-385110		
STATUS	: INDIVIDUAL	ASSESSMENT YEAR	: 2025 - 2026
WARD NO	: WARD 4, PALANPUR	FINANCIAL YEAR	: 2024 - 2025
GENDER	: MALE	DATE OF BIRTH	: 05/12/1976
EMAIL ADDRESS	: piyushvakil1@gmail.com		
RESIDENTIAL STATUS	: RESIDENT		
NAME OF BANK	: BANK OF BARODA		
IFSC CODE	: BARBOAMBBAN		
ADDRESS	: AMBAJI, GUJARAT		
ACCOUNT NO.	: 14650100002371		
OPTED FOR TAXATION U/S 115BAC	: YES		
RETURN	: ITR-3 : ORIGINAL (FILING DATE : 13/09/2025 & NO. : 973325900130925)		
IMPORT DATE	: AIS : 13-09-2025 05:22 PM	TIS : 13-09-2025 05:22 PM	26AS :
	13-09-2025 05:22 PM		
COMPUTATION DATE	: 13-01-2026 10:00 AM		

COMPUTATION OF TOTAL INCOME		
PROFITS AND GAINS FROM BUSINESS OR PROFESSION		6,13,027
<u>PROFIT U/S 44AD - SALES</u>		
PROFIT DEEMED U/S 44AD @ 8% OF RS. 24,82,910	1,98,633	
PROFIT DECLARED U/S 44AD @ 8.84% OF RS. 24,82,910	2,19,521	
PROFIT (HIGHER OF THE ABOVE)	2,19,521	
<u>PROFIT U/S 44AD - SALES</u>		
PROFIT DEEMED U/S 44AD @ 6% OF RS. 44,51,422	2,67,086	
PROFIT DECLARED U/S 44AD @ 8.84% OF RS. 44,51,422	3,93,506	
PROFIT (HIGHER OF THE ABOVE)	3,93,506	
PROFIT U/S 44AD	6,13,027	
CAPITAL GAINS		6,840
SHORT TERM CAPITAL GAIN @ 20% ON LISTED SECURITIES (STT PAID)	6,840	
INCOME FROM OTHER SOURCES		84,287
INTEREST FROM SAVING BANK AC	10,696	
BANK FDR INTEREST	71,939	
DIVIDEND FROM COMPANIES	1,652	
TOTAL	84,287	
GROSS TOTAL INCOME		7,04,154
TOTAL INCOME		7,04,154
TOTAL INCOME ROUNDED OFF U/S 288A		7,04,150

COMPUTATION OF TAX ON TOTAL INCOME		
TAX ON RS. 3,00,000	NIL	
TAX ON RS. 3,97,310 (6,97,310 - 3,00,000) @ 5%	19,866	
TAX ON RS. 6,97,310	19,866	
TAX ON SHORT TERM LISTED SECURITIES U/S 111A RS. 6,840 @ 20%	1,368	
	21,234	
LESS : REBATE U/S 87A	19,866	
	1,368	

ADD: HEALTH AND EDUCATION CESS @ 4%	55	
	1,423	
LESS TAX DEDUCTED AT SOURCE		
SECTION 194A: INTEREST OTHER THAN 'INTEREST ON SECURITIES'	5,191	5,191
		-3,768
REFUNDABLE		(3,768)
TAX REFUNDABLE ROUNDED OFF U/S 288B		(3,770)

EXEMPTED INCOME

Interest On Sukanya Samriddhi Yojana U/S 10(11A)	1,04,203
	1,04,203

Information regarding Turnover/Gross Receipt Reported for GST

GSTR No.	24AKMPP7376E1ZS
Amount of turnover/Gross receipt as per the GST return filed	69,34,332

STATEMENT OF SHORT TERM CAPITAL GAIN TAXABLE @ 20% ON LISTED SECURITIES (STT PAID)

Name of Company	Date of Purchase/Year	Date of Sale/Year	Sales Price	Purchase Cost	Transfer Expenses	Amount received u/s 94(7) or 94(8)	Capital Gain
VISHAL MEGA MART LIMITED	13/12/2024	19/12/2024	21,660.00	14,820.00	0.00	0.00	6,840.00
Total			21,660.00	14,820.00	0.00	0.00	6,840.00

INTEREST FROM SAVING BANK A/C, CO-OPERATIVE BANK AND POST-OFFICE

INTEREST FROM SAVING BANK AC

Sr No	Particular	Amount
1	BANK SAVING A/C INTEREST	10,696
Total		10,696

Details of Taxpayer Information Summary

S. N.	Information Category	Income Head	Section	Processed Value	Derived Value	As per Computation/I TR	Difference	As per 26AS	Difference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(5)-(6)	(8)	(9)=(8)-(6)
1	Dividend	Other Source	194	1,652.00	1,652.00	1,652.00	Nil	120.00	-1,532.00
2	Interest from savings bank	Other Source	194A	10,285.00	10,285.00	10,696.00	-411.00		
3	Interest from deposit	Other Source	194A	71,939.00	71,939.00	71,939.00	Nil	71,939.00	Nil
4	Sale of securities and units of mutual fund	Capital Gain		21,660.00	21,660.00	21,660.00	Nil		
5	GST purchases	Profit & Loss A/c		49,99,941.00	49,99,941.00	0.00	49,99,941.00		
6	Purchase of securities and units of mutual funds			44,998.00	44,998.00				

Nature of Business

DECLARING INCOME UNDER SECTION 44AD

SN	Name of Business(es)	Business Code	Description
1	BANAS ENTERPRISE	09025 - WHOLESALE AND RETAIL TRADE - Retail sale of other household appliances	