

	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	Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B	Ass Year 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,2021)							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/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.
POOJA GOYAL	CHANDIGARH	250000.00	No	4320470.00	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 :-

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:	Nil	
		Name of the payee	Address of the payee
		PAN of the payee (optional)	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
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	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	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									
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).										
	Section	Amount									
	80C	150000									
	80TTA	2339									
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:	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)	Remarks if any:
	1	2	3	4	5	6	7	8	9	10	11
	b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details	NA									
	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	Remarks if any:				



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		
	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.				NA		
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		65966083			60367929	
Gross profit/turnover	3957965	65966083	6.00	3622076	60367929	6.00
Net profit/turnover	1695868	65966083	2.57	1779652	60367929	2.95
Stock-in-trade/turnover	7079608	65966083	10.73	5295340	60367929	8.77
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,2021)			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 M K J Associates

Chartered Accountant

(Firm Regn No.: 0013569N)



(Manish Jain)

Partner

Membership No: 090674

Place :CHANDIGARH

Date : 09/12/2020

UDIN :

M/S SHREE BALAJI ELECTRIC CO (Proprietor : Shri VINOD KUMAR GOYAL)
Annexure "A"

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

Description of asset/block of assets.	Rate of Dep.%	Actual cost or written down values	Adjustment made to the written down value under section 115BAA (for assessment year 2020-21 only)	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
MOTOR CAR	15%	1,06,754	0	1,06,754	10,07,166	0	0	1,67,088
Total		1,06,754	0	1,06,754	10,07,166	0	0	1,67,088
								9,46,832

Addition/Deduction in Fixed Assets During the Financial Year

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	CAR	9,23,610	0	9,23,610	05/08/2019	05/08/2019
2	CAR	83,556	0	83,556	30/09/2019	30/09/2019
	Total	10,07,166	0	10,07,166		



M/S SHREE BALAJI ELECTRIC CO
405-A, INDUSTRIAL AREA, PHASE-II, Chandigarh

Balance Sheet as on 31st March 2020

Liabilities	Amount	Assets	Amount
Capital Account	43,90,646.79	Fixed Assets	9,46,832.00
Unsecured Loans	43,20,470.00	Closing Stock	70,79,608.44
Sundry Creditors	1,34,44,559.48	Cash in Hand	58,191.83
TDS Payable	35,450.00	Cash at Bank	3,58,815.80
Duties and Taxes	1,10,575.09	Loan and Advances	12,74,613.00
		Sundry Debtors Others	1,25,83,640.29
Total	2,23,01,701.36	Total	2,23,01,701.36

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For M K J Associates

Chartered Accountants

(Registration No. 0013569N)



For M/S SHREE BALAJI ELECTRIC CO

Manish Jain

Partner

Membership No.: 090674

Place: CHANDIGARH

Date: 09/12/2020

VINOD KUMAR GOYAL

Proprietor

M/S SHREE BALAJI ELECTRIC CO
405-A, INDUSTRIAL AREA, PHASE-II, Chandigarh

Trading and P&L Account for the year Ending 31st March 2020

Particulars	Amount	Particulars	Amount
To Opening Stock	52,95,339.63	By Sales	6,59,66,083.25
To Purchases	6,37,92,387.07	By Closing Stock	70,79,608.44
To Gross Profit	39,57,964.99		
Total	7,30,45,691.69	Total	7,30,45,691.69
To Telephone Expenses	15,165.00	By Gross Profit	39,57,964.99
To Rent Paid	2,35,800.00	By Discount	6,83,552.68
To Bank interest	1,57,332.00	By Round Off	13.76
To Bank Charges and Commission	36,127.18	By Interest on Saving Bank A/c	2,338.85
To Short and excess	252.56		
To Interest on Loan	3,54,502.00		
To Accounting Charges	48,000.00		
To Audit Fee	8,000.00		
To Salaries and Wages	15,00,000.00		
To Staff Welfare	47,165.00		
To Electricity and Water Charges shop	65,052.00		
To Running and Maintenance	12,118.64		
To Travelling expenses	88,425.00		
To Insurance	12,305.00		
To Computer Exp	3,801.69		
To Business Promotion	29,140.00		
To Expenses Written off	20,000.00		
To Freight (Indirect)	24,588.00		
To Office expenses	6,271.18		
To Property Tax	6,581.00		
To Misc Expenses	26,720.00		
To Printing and Stationery	6,103.37		
To Repair and Maintenance Vehicle	77,465.00		
To Depreciation	1,67,088.00		
To Net Profit	16,95,867.66		
Total	46,43,870.28	Total	46,43,870.28

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For M K J Associates

Chartered Accountants
(Registration No. 0013569N)



Manish Jain
Partner

Membership No.: 090674

Place: CHANDIGARH

Date: 09/12/2020

For M/S SHREE BALAJI ELECTRIC CO

VINOD KUMAR GOYAL
Proprietor

M/S SHREE BALAJI ELECTRIC CO
405-A, INDUSTRIAL AREA, PHASE-II, Chandigarh

Capital A/c as on 31st March 2020

Particulars	Amount	Particulars	Amount
To Drawings	10,79,452.40	By Balance B/F	34,03,281.95
		By Net Profit	16,95,867.66
To Balance C/F	43,90,646.79	By Additions	3,70,949.58
Total	54,70,099.19	Total	54,70,099.19



M/S SHREE BALAJI ELECTRIC CO
405-A, INDUSTRIAL AREA, PHASE-II, Chandigarh

Fixed Assets as on 31st March 2020

Particulars	Dep. rate	Opening Balance	Addition		Sales During Year	Total	Depreciation	Closing Balance
			More Than 180 Days	Less Than 180 days				
Motor Car	15.00%	1,06,754.00	10,07,166.00	0.00	0.00	11,13,920.00	1,67,088.00	9,46,832.00
Total		1,06,754.00	10,07,166.00	0.00	0.00	11,13,920.00	1,67,088.00	9,46,832.00

Annexure for Opening Stock

Particulars	Amount
Finished Goods	52,95,339.63
Total	52,95,339.63

Annexure for Loan and Advances

Particulars	Amount
Advances recoverable in cash or in kind or for value to be received	12,74,613.00
Total	12,74,613.00

Annexure for Insurance

Particulars	Amount
Other Insurance	12,305.00
Total	12,305.00

Annexure for Unsecured Loans

Particulars	Amount
Pooja Goyal	43,20,470.00
Total	43,20,470.00



M/S SHREE BALAJI ELECTRIC CO
405-A, INDUSTRIAL AREA, PHASE-II, Chandigarh

M/S SHREE BALAJI ELECTRIC CO
405-A, INDUSTRIAL AREA, PHASE-II, Chandigarh

Annexure for Discount

Particulars	Amount
Any Other income	6,83,552.68
Total	6,83,552.68

