

**DWARKADHISH SAKHAR KARKHANA
LTD.**

**19, Garden Home Society, Gangapur Road
Nashik - 422002.**

**Tax Audit Report
Assessment Year 2019-20**

Auditor

M/s. PRAVIN R. RATHI AND ASSOCIATES,
Chartered Accountants

Rathi Nagar, Back of Mahindra Traffic Park,
New Tidke Colony, Bombay Nashik,
Nashik - 422002

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year
2019-20

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER	Name DWARKADHISH SAKHAR KARKHANA LTD			PAN AABCD0742N	
	Flat/Door/Block No 19,GARDEN HOME SOCIETY	Name Of Premises/Building/Village		Form Number. ITR-6	
	Road/Street/Post Office GANGAPUR RD	Area/Locality NASHIK			
	Town/City/District NASHIK	State MAHARASHTRA	Pin/ZipCode 422002	Status Plc Company 139(1)-On or before due date	
	Assessing Officer Details (Ward/Circle) ACIT CIRCLE-1, NASHIK				
	e-filing Acknowledgement Number 183171241300919				
	1	Gross total income		1	86196941
	2	Total Deductions under Chapter-VI-A		2	0
	3	Total Income		3	86196940
	3a	Deemed Total Income under AMT/MAT		3a	77943186
3b	Current Year loss, if any		3b	0	
4	Net tax payable		4	23979988	
5	Interest and Fee Payable		5	1661489	
6	Total tax, interest and Fee payable		6	25641477	
COMPUTATION OF INCOME AND TAX THEREON	Taxes Paid	a Advance Tax	7a	15654137	
		b TDS	7b	67863	
		c TCS	7c	0	
		d Self Assessment Tax	7d	9919480	
		e Total Taxes Paid (7a+7b+7c+7d)	7e	25641480	
8	Tax Payable (6-7e)		8	0	
9	Refund (7e-6)		9	0	
10	Exempt Income	Agriculture Others	10		

Income Tax Return submitted electronically on 30-09-2019 01:22:26 from IP address 117.247.95.120 and verified by

Sachin Shankar Sawant having PAN ANSPS6865J on 30-09-2019 01:22:26 from IP address
117.247.95.120 using Digital Signature Certificate (DSC)

DSC details: 1401528578CN=(n)Code Solutions CA 2014,2.5.4.51=#1313330312c20474e464320496e666f746f776572,STREET=Bodakdev\, S G Road\, Ahmedabad,ST=Gujarat,2.5.4.17=#1306333830303534,OU=Certifying Authority,O=Gujarat Narmada Valley Fertilizers and Chemicals

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name of Assessee	DWARKADHISH SAKHAR KARKHANA LTD		
Address	19,GARDEN HOME SOCIETY,GANGAPUR RD,NASHIK,NASHIK,MAHARASHTRA,422002		
E-Mail	dsksugar@gmail.com		
Status	Company(Domestic)	Assessment Year	2019-2020
Ward	CIRCLE 1, NASHIK ()	Year Ended	31.3.2019
PAN	AABCD0742N	Incorporation Date	18/02/1999
Residential Status	Resident		
Nature of Business	ELECTRITY, GAS AND WATER-Production, collection and distribution of electricity(05001) , MANUFACTURING-Manufacture of sugar(04006) , WHOLESALE AND RETAIL TRADE-Retail sale of automotive fuel(09004)		
Method of Accounting	Mercantile		
A.O. Code	PNE-C-021-01		
GSTIN No.	27AABCD0742N1ZM		
Filing Status	Original		
Return Filed On	30/09/2019	Acknowledgement No.:	183171241300919
Last Year Return Filed On	04/03/2019	Serial No.:	429111041040319
Bank Name	State Bank Of India, Taharabad-Nashik Road, Satana, Tal. Satana, Dist. Nashik ,MICR:423002820, A/C NO:11372596041 ,Type: Current ,IFSC: SBIN0000472		
Tele:	(0253)2570159 Mob:9881543714		

Computation of Total Income

Income from Business or Profession (Chapter IV D)

86196941

Profit as per Profit and Loss a/c	77849229
<u>Add:</u>	
Depreciation Debited in P&L A/c	43886008
Disallowance u/s 43B	373251
Disallowance U/s 40A(3)	10600
Prior period expenses	53661
Interest on TDS	93957
Total	122266706
<u>Less:</u>	
Gratuity	313029
Depreciation as per Chart u/s 32	35756736
	36069765
	<u>86196941</u>

86196941

Gross Total Income

86196941

86196940

Total Income

Round off u/s 288 A

77943186

Calculation for Mat

Profit as per part II and III of Schedule VI

64035405

Add:

28360154

Income Tax u/s 40(a)(ii)

93957

Interest on TDS

92489516

Total

Less:

Deferred Tax Assets 14546330

14546330
77943186

Tax calculated @ 18.5% on Book Profit is Rs. 14419489

Tax Due @ 25% (Turnover for Fin. Year 2016-17 is less than 250 Crore)	21549235
Surcharge @ 7.0%	<u>1508446</u>
Health & Education Cess (HEC) @ 4.00%	<u>23057681</u>
	<u>922307</u>
	<u>23979988</u>
T.D.S.	<u>67863</u>
	<u>23912125</u>
Advance Tax	<u>15654137</u>
Interest u/s 234 A/B/C	<u>8257988</u>
	<u>1661489</u>
Round off u/s 288B	<u>9919477</u>
Deposit u/s 140A	<u>9919480</u>
Tax Payable	<u>9919480</u>
	0

Interest Charged	(Rs.)	T.D.S./ T.C.S. From	(Rs.)
u/s 234B (6 Month)	495474	Non-Salary(as per Annexure)	67863
u/s 234C	1166015		
(107604+322812+538020+1975 79)			

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

Prepaid taxes (Advance tax and Self assessment tax)26 AS Import Date:18 Sep 2019

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1	6910333	14/03/2019	63954	IDBI BANK LTD. Interenet Collection Center	4154137
2	6910333	27/03/2019	52683	IDBI BANK LTD. Interenet Collection Center	11500000
3	6910333	26/09/2019	53302	IDBI BANK LTD. Interenet Collection Center	9919480
Total					25573617

Details of Depreciation

Particulars	Rate	Opening	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
Factory Building and Allied Construction	10%	20275453	0	0	20275453	0	0	20275453	2027545	18247908
Cogeneration Building	10%	14588256	0	0	14588256	0	0	14588256	1458826	13129430
Office Equipment	15%	411307	109342	156500	677149	0	0	677149	89835	587314

Shreekrishna Temple	10%	253217	0	0	253217	0	0	253217	25322	227895
Plant and Machinery - Cogeneration	40%	13158650	0	2099174	15257824	0	0	15257824	7659841	7597983
(Including additional depreciation)										
(Including brought forward additional depreciation of Rs. 1766629)										
Sugar Godown and Auxiliary Const. A/c	10%	11937605	0	9406055	21343660	0	0	21343660	1664064	19679596
Office Building	10%	127669	0	0	127669	0	0	127669	12767	114902
Plant and Machinery - Sugar	15%	97584444	356744	8820659	106761847	0	0	106761847	18786571	87975276
(Including additional depreciation)										
(Including brought forward additional depreciation of Rs. 2480429)										
Computers	40%	696167	324326	255825	1276318	0	0	1276318	459362	816956
Furniture and Fitting including electric Fitting	10%	858654	0	0	858654	0	0	858654	85865	772789
Vehicles	15%	6510600	0	475000	6985600	0	0	6985600	1012215	5973385
Well	10%	784629	0	0	784629	0	0	784629	78463	706166
Sugar building- temporary Strucure	40%	0	0	391991	391991	0	0	391991	78398	313593
Molasses Storage Tank	15%	0	0	11840337	11840337	0	0	11840337	2072059	9768278
(Including additional depreciation)										
Total		17083900	790412	3414163	20577105	0	0	20577105	35756736	170014314
		1	7	0	0	0	0	0	0	0

Details of T.D.S. on Non-Salary(26 AS Import Date:18 Sep 2019)

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Amount Paid/credited	Total Tax deducted	Amount out of (5) claimed for this year
1	DENA BANK	NSKD02126F	47906	4791	4791
2	DENA BANK TAL SATANA DIST NASHIK	NSKD02074C	2220	222	222
3	STATE BANK OF INDIA	MUMS86189F	344253	34433	34433
4	SUPERINTENDING ENGINEER O&M CIRCLE NASHIK	NSKS08557D	284170	28417	28417
	TOTAL		678549	67863	67863

Head wise Summary on Income and TDS thereon

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
Business	194A	678549	2293694763	(Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income) in profit & Loss A/c :2293694763	67863

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)	23912125	15.00	3586819	0	3586800	3	107604
2.	Second (Up to Sep)	23912125	45.00	10760456	0	10760400	3	322812
3.	Third (Up to Dec)	23912125	75.00	17934094	0	17934000	3	538020
4.	Fourth (Up to March)	23912125	100.00	23912125	4154137	19757900	1	197579
	Total							1166015

Interest Calculation u/s 234B

Interest u/s 234C : 1166015

S. No.	Month	Principal	Int. 234B	Int. 234A/F	Deposit	Int Adjusted	Int Remain	Principal Adj
1	April-2019	8257988	82579	0	0	0	1248594	0
2	May-2019	8257988	82579	0	0	0	1331173	0
3	June-2019	8257988	82579	0	0	0	1413752	0
4	July-2019	8257988	82579	0	0	0	1496331	0
5	August-2019	8257988	82579	0	0	0	1578910	0
6	September-2019	8257988	82579	0	9919480	1661489	0	8257991
	Total		495474	0				

Bank Account Detail

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	State Bank Of India	Taharabad-Nashik Road, Satana, Tal. Satana, Dist. Nashik	11372596041	423002820	SBIN0000472	Current(Primary)
2	NDCC Bank	At. Post. Taharabad, Tal. Satana, Dist. Nashik	037006000037	423372016	ICIC00NDCCB	Current
3	Namco Bank	1793, Ashirwad Building, Neharu Road, Satana, Tal. Satana, Dist. Nashik	194	422369151	NMCB0000025	Current
4	NDCC Bank	At. Post. Taharabad, Tal. Satana, Dist. Nashik	037006000036	423372016	ICIC00NDCCB	Current
5	HDFC Bank Ltd	Vastushri No.3, Thatte Nagar, Gangapur College Link Road, Nashik - 422005	00640340000540	422240002	HDFC0000064	Current
6	Dena Bank	At. Post. Taharabad, Tal. Satana, Dist. Nashik - 423302	067211001225	422018507	BKDN0520672	Current
7	IDBI Ltd	A-1&2, "Prathmesh", Thatte Nagar, Gangapur Road, Nashik - 422005	103102000026381	422259002	IBKL0000103	Current
8	Dena Bank	At. Post. Taharabad, Tal. Satana, Dist. Nashik - 423302	067211031018	422018507	BKDN0520672	Current
9	NDCC	At. Post. Taharabad, Tal. Satana, Dist. Nashik	037006000038	423372016	ICIC00NDCCB	Current
10	Dena Bank	At. Post. Taharabad, Tal. Satana, Dist. Nashik - 423302	067211031019	422018507	BKDN0520672	Current
11	Maharashtra Gramin Bank	Ranaji Complex, Aurangabad Road, Gangapur, Tal. Gangapur, Dist. Aurangabad	80006626151	431570505	MAHB0RRBMGB	Current
12	ICICI Bank Ltd	At. Post. Taharabad, Tal. Satana, Dist. Nashik	037006000039	423372016	ICIC00NDCCB	Current
13	IDBI Ltd	Shop No.1A/1B/1C, Mont Vert Arcade, Pashan-Sus Road, Pashan, Pune-411021	0778102000002059	411259032	IBKL0000778	Current
14	Deola Merchant Co-op Bank C/A	At. Post. Deola, Tal. Deola, Dist. Nashik	002339		IBKL0001570	Current
15	State Bank of India	Satana	37598808808		SBIN0000472	Cash Credit
16	IDBI Ltd	Pride house, Ground floor, University road, Ganesh khind, Shivaji nagar, Pune-411016	039103000002622		IBKL0000390	Other

NAME OF ASSEESSEEE : DWARKADHISH SAKHAR KARKHANA LTD A.Y. 2019-2020 PAN : AABCD0742N
Code :703


Signature
(Sachin Shankar Sawant)
For DWARKADHISH SAKHAR KARKHANA
LTD

CompuTax : 703 [DWARKADHISH SAKHAR KARKHANA LTD]



TRACES

TDS Reconciliation Analysis and Correction Enabling System



Form 26AS

Annual Tax Statement under Section 203AA of the Income Tax Act, 1961

- See Section 203AA and second provision to Section 206C (5) of the Income Tax Act, 1961 and Rule 31AB of Income Tax Rules, 1962

Permanent Account Number (PAN)	AABCD0742N	Current Status of PAN	Active	Financial Year	2018-19	Assessment Year	2019-20
Name of Assessee	DWARKADHISH SAKHAR KARKHANA LIMITED						
Address of Assessee	19, KRUSHNASHRAY GARDEN HOMES, SOCIETY LOKMANYA NAGAR, GANGAPUR ROAD, NASHIK, MAHARASHTRA, 400002						

- Above data / Status of PAN is as per PAN details. For any changes in data as mentioned above, you may submit request for corrections Refer www.tin-nsdl.com / www.uitiis.com for more details. In case of discrepancy in status of PAN please contact your Assessing Officer

- Communication details for TRACES can be updated in 'Profile' section. However, these changes will not be updated in PAN database as mentioned above

(All amount values are in INR)

PART A - Details of Tax Deducted at Source

Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted #	Total TDS Deposited
Sr. No.	Section ¹	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted ##	TDS Deposited
1		STATE BANK OF INDIA			MUMS86189F	344253.00	34433.00	34433.00
1	194A	31-Mar-2019	F	01-Jun-2019	-	924.00	93.00	93.00
2	194A	31-Mar-2019	F	01-Jun-2019	-	6661.00	667.00	667.00
3	194A	31-Mar-2019	F	01-Jun-2019	-	18114.00	1812.00	1812.00
4	194A	31-Mar-2019	F	01-Jun-2019	-	36388.00	3639.00	3639.00
5	194A	31-Mar-2019	F	01-Jun-2019	-	7500.00	750.00	750.00
6	194A	31-Mar-2019	F	01-Jun-2019	-	13125.00	1313.00	1313.00
7	194A	31-Mar-2019	F	01-Jun-2019	-	10857.00	1086.00	1086.00
8	194A	31-Mar-2019	F	01-Jun-2019	-	12870.00	1287.00	1287.00
9	194A	31-Mar-2019	F	01-Jun-2019	-	10417.00	1042.00	1042.00
10	194A	31-Mar-2019	F	01-Jun-2019	-	30323.00	3033.00	3033.00
11	194A	31-Mar-2019	F	01-Jun-2019	-	6204.00	621.00	621.00
12	194A	31-Mar-2019	F	01-Jun-2019	-	5139.00	514.00	514.00
13	194A	31-Mar-2019	F	01-Jun-2019	-	50963.00	5097.00	5097.00
14	194A	31-Mar-2019	F	01-Jun-2019	-	25648.00	2565.00	2565.00
15	194A	31-Mar-2019	F	01-Jun-2019	-	15440.00	1544.00	1544.00
16	194A	31-Mar-2019	F	01-Jun-2019	-	12569.00	1257.00	1257.00
17	194A	31-Mar-2019	F	01-Jun-2019	-	10301.00	1031.00	1031.00
18	194A	31-Mar-2019	F	01-Jun-2019	-	8380.00	838.00	838.00
19	194A	31-Mar-2019	F	01-Jun-2019	-	24259.00	2426.00	2426.00
20	194A	31-Mar-2019	F	01-Jun-2019	-	7176.00	718.00	718.00
21	194A	31-Mar-2019	F	01-Jun-2019	-	30995.00	3100.00	3100.00

Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted #	Total TDS Deposited
Sr. No.	Section ¹	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted ##	TDS Deposited
2		DENA BANK TAL SATANA DIST NASHIK			NSKD02074C	2220.00	222.00	222.00
1	194A	30-Mar-2019	F	19-May-2019	-	573.00	57.00	57.00
2	194A	22-Dec-2018	F	01-Feb-2019	-	540.00	54.00	54.00
3	194A	05-Oct-2018	F	01-Feb-2019	-	30.00	3.00	3.00
4	194A	22-Sep-2018	F	29-Oct-2018	-	543.00	54.00	54.00
5	194A	23-Jun-2018	F	23-Jul-2018	-	534.00	54.00	54.00

Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted #	Total TDS Deposited
Sr. No.	Section ¹	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted ##	TDS Deposited
3		DENA BANK			NSKD02126F	47906.00	4791.00	4791.00
1	194A	31-Mar-2019	F	04-Jun-2019	-	111.00	11.00	11.00
2	194A	25-Mar-2019	F	04-Jun-2019	-	6374.00	638.00	638.00
3	194A	23-Mar-2019	F	04-Jun-2019	-	10505.00	1050.00	1050.00
4	194A	22-Dec-2018	F	02-Feb-2019	-	10453.00	1046.00	1046.00
5	194A	22-Sep-2018	F	21-Nov-2018	-	10197.00	1020.00	1020.00

6	194A	30-Jun-2018	F	03-Aug-2018	-	227.00	22.00	22.00
7	194A	23-Jun-2018	F	03-Aug-2018	-	10039.00	1004.00	1004.00
Sr. No. Name of Deductor TAN of Deductor Total Amount Paid / Credited Total Tax Deducted** Total TDS Deposited								
4	SUPERINTENDING ENGINEER O&M CIRCLE NASHIK				NSKS08557D	284170.00	28417.00	28417.00
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted **	TDS Deposited
1	194A	31-Mar-2019	F	20-May-2019	-	284170.00	28417.00	28417.00

PART A1 - Details of Tax Deducted at Source for 15G / 15H

Sr. No.	Name of Deductor		TAN of Deductor	Total Amount Paid / Credited	Total Tax Deducted**	Total TDS Deposited	
Sr. No.	Section 1	Transuction Date	Date of Booking	Remarks**	Amount Paid/Credited	Tax Deducted **	TDS Deposited
No Transactions Present							

PART A2 - Details of Tax Deducted at Source on Sale of Immovable Property u/s 194IA / TDS on Rent of Property u/s 194IB (For Seller/Landlord of Property)

Sr. No.	Acknowledgement Number	Name of Deductor	PAN of Deductor	Transaction Date	Total Transaction Amount	Total TDS Deposited***
1	AF3791421	DWAXXXHISH SAKHAR KARKHANA LIMITED	AABCD0742N	26-Jun-2018	0.00	0.00
Sr. No.	TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***
1	XZLENLA	23-Aug-2018	F	28-Aug-2018	Yes	-5.00
2	XZLENLA	23-Aug-2018	F	28-Aug-2018	Yes	5.00
Sr. No.	Acknowledgement Number	Name of Deductor	PAN of Deductor	Transaction Date	Total Transaction Amount	Total TDS Deposited***
2	AF3792574	DWAXXXHISH SAKHAR KARKHANA LIMITED	AABCD0742N	26-Jun-2018	0.00	0.00
Sr. No.	TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***
1	XZLENA	23-Aug-2018	F	28-Aug-2018	Yes	5.00
2	XZLENA	23-Aug-2018	F	28-Aug-2018	Yes	-5.00
Gross Total Across Deductor(s)						
0.00						

PART B - Details of Tax Collected at Source

Sr. No.	Name of Collector			TAN of Collector	Total Amount Paid/ Debited	Total Tax Collected†	Total TCS Deposited	
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid/ Debited	Tax Collected ‡	TCS Deposited
No Transactions Present								

PART C - Details of Tax Paid (other than TDS or TCS)

Sr. No.	Major Head	Minor Head	Tax	Surcharge	Education Cess	Others	Total Tax	BSR Code	Date of Deposit	Challan Serial Number	Remarks**
1	0020	300	7342925.00	594838.00	320228.00	0.00	9919480.00	6910333	26-Sep-2019	53302	-
2	0020	100	10334292.00	723400.00	442308.00	0.00	11500000.00	6910333	27-Mar-2019	52683	-
3	0020	100	3804155.00	190208.00	159774.00	0.00	4154137.00	6910333	14-Mar-2019	63954	-

Part D - Details of Paid Refund

Sr. No.	Assessment Year	Mode	Refund Issued	Nature of Refund	Amount of Refund	Interest	Date of Payment	Remarks
1	2014-15	PAPER	-	PAN	334250.00	NA	18-May-2018	-

Part E - Details of AIR Transaction

Sr. No.	Type Of Transaction	Name of AIR Filer	Transaction Date	Single/Joint Party Transaction	Number of Parties	Amount	Mode	Remarks**
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No Transactions Present

Notes For AIR:

1. Due date for filing Annual Information return by specified entities (Filers) is 31st August, immediately following the FY in which transaction is registered / recorded. This section will be updated after filing AIR.

2. Transaction amount is total amount reported by AIR filer. It does not reflect respective share of each individual in joint party transaction.

PART F - Details of Tax Deducted at Source on Sale of Immovable Property u/s 194IA / TDS on Rent of Property u/s 194IB (For Buyer/Tenant of Property)

Sr. No.	Acknowledgement Number	Name Of Deductee	PAN of Deductee	Transaction Date	Total Transaction Amount	Total TDS Deposited***	Total Amount Deposited other than TDS
Sr. No.	TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***	Total Amount Deposited other than TDS
1	AF3791421	DWARKADHISH SAKHAR KARKHANA LIMITED	AABCD0742N	26-Jun-2018	0.00	0.00	0.00
Sr. No.	TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***	Total Amount Deposited other than TDS
1	XZLENLA	23-Aug-2018	F	28-Aug-2018	Yes	-5.00	0.00
2	XZLENLA	23-Aug-2018	F	28-Aug-2018	Yes	5.00	0.00

Sr. No.	Acknowledgement Number	Name Of Deductee	PAN of Deductee	Transaction Date	Total Transaction Amount	Total TDS Deposited***	Total Amount Deposited other than TDS
2	AF379142I	KAILAS SHANKAR SAWANT	APVPS5438J	26-Jun-2018	21500000.00	215000.00	13075.00
Sr. No.	TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***	Total Amount Deposited other than TDS
1	XZLENIA	23-Aug-2018	F	24-Dec-2018	Yes	0.00	3425.00
2	XZIIBQA	16-Aug-2018	F	24-Dec-2018	No	215000.00	9650.00
3	XZLENIA	23-Aug-2018	F	28-Aug-2018	Yes	0.00	-3425.00
4	XZIIBQA	16-Aug-2018	F	28-Aug-2018	No	-215000.00	-9650.00
5	XZLENIA	23-Aug-2018	F	28-Aug-2018	Yes	0.00	3425.00
6	XZIIBQA	16-Aug-2018	F	28-Aug-2018	No	215000.00	9650.00
7	XZIIBQA	16-Aug-2018	F	22-Aug-2018	No	-215000.00	-9650.00
8	XZIIBQA	16-Aug-2018	F	22-Aug-2018	No	215000.00	9650.00
Sr. No.	Acknowledgement Number	Name Of Deductee	PAN of Deductee	Transaction Date	Total Transaction Amount	Total TDS Deposited***	Total Amount Deposited other than TDS
3	AF3792574	DWARKADHISH SAKHAR KARKHANA LIMITED	AABCD0742N	26-Jun-2018	0.00	0.00	0.00
Sr. No.	TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***	Total Amount Deposited other than TDS
1	XZLENAA	23-Aug-2018	F	28-Aug-2018	Yes	-5.00	0.00
2	XZLENAA	23-Aug-2018	F	28-Aug-2018	Yes	5.00	0.00
Sr. No.	Acknowledgement Number	Name Of Deductee	PAN of Deductee	Transaction Date	Total Transaction Amount	Total TDS Deposited***	Total Amount Deposited other than TDS
4	AF3792574	SACHIN SHANKAR SAWANT	ANSPSG6865J	26-Jun-2018	21500000.00	215000.00	13075.00
Sr. No.	TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***	Total Amount Deposited other than TDS
1	XZIIBUA	16-Aug-2018	F	22-Aug-2018	No	215000.00	9650.00
2	XZLENRA	23-Aug-2018	F	24-Dec-2018	Yes	0.00	3425.00
3	XZIIBUA	16-Aug-2018	F	24-Dec-2018	No	215000.00	9650.00
4	XZLENRA	23-Aug-2018	F	28-Aug-2018	Yes	0.00	-3425.00
5	XZIIBUA	16-Aug-2018	F	28-Aug-2018	No	-215000.00	-9650.00
6	XZLENRA	23-Aug-2018	F	28-Aug-2018	Yes	0.00	3425.00
7	XZIIBUA	16-Aug-2018	F	28-Aug-2018	No	215000.00	9650.00
8	XZIIBUA	16-Aug-2018	F	22-Aug-2018	No	-215000.00	-9650.00

Gross Total Across Deductor(s)

43000000.00

430000.00

26150.00

(All amount values are in INR)

PART G - TDS Defaults* (Processing of Statements)

Sr. No.	Financial Year	Short Payment	Short Deduction	Interest on TDS Payments Default	Interest on TDS Deduction Default	Late Filing Fee u/s 234E	Interest u/s 220(2)	Total Default
Sr. No.	TANs	Short Payment	Short Deduction	Interest on TDS Payments Default	Interest on TDS Deduction Default	Late Filing Fee u/s 234E	Interest u/s 220(2)	Total Default

No Transactions Present

***Notes:**

1. Defaults relate to processing of statements and do not include demand raised by the respective Assessing Officers.

2. For more details please log on to TRACES as taxpayer.

Contact Information

Part of Form 26AS	Contact in case of any clarification
A	Deductor
A1	Deductor
A2	Deductor
B	Collector
C	Assessing Officer / Bank
D	Assessing Officer / ITR-CPC
E	Concerned AIR Filer
F	NSDL / Concerned Bank Branch
G	Deductor

Legends used in Form 26AS***Status Of Booking**

Legend	Description	Definition
U	Unmatched	Deductors have not deposited taxes or have furnished incorrect particulars of tax payment. Final credit will be reflected only



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. DWARKADHISH SAKHAR KARKHANA LTD
 19,GARDEN HOME SOCIETY,GANGAPUR RD,NASHIK,NASHIK
 PAN AABCD0742N
- was conducted by us M/s. Pravin R. Rathi & Associates in pursuance of the provisions of the Companies Act, 2013 Act, and we annex hereto a copy of our audit report dated 05-Sep-2019 along with a copy each of -
- (a) the audited Profit and Loss Account for the period beginning from 01-Apr-2018 to ending on 31-MAR-2019
 - (b) the audited Balance Sheet as at 31-MAR-2019; and
 - (c) documents declared by the said Act to be part of, or annexed to, the Profit and Loss Account and Balance Sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
 3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
1	Records produced for verification of payments through account payee cheque were not sufficient	The assessee has not made any payments or received any exceeding the limit in section 40A(3)/269SS/269T in Cash. However, it is not possible for us to verify whether the payments in excess the specified limit in section 40A(3) /269SS/269T have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence are not in possession of the assessee. Assessee has represented that, all receipts/payments by cheques/drafts whereby account payee endorsement, we have relied on such representations.



2	Others	Report on clause 13(f)- Disclosures as per ICDS II Valuation of Inventories & clause 14(b) of Form 3 CD: Assessee has followed exclusive method of accounting to record its sales,purchases & Valuation of Inventory,since begining. As per para 23 of the 'Guidance Note on Tax Audit under section 44AB of Income Tax Act 1961', issued by the Institute of Chartered Accountant of India(ICAI), there is no impact on the profits of assessee even if the exclusive method is adopted vis-a-vis inclusive method prescribed under section 145A of the Income Tax Act, 1961. Further, in the 'Technical Guide on Income Computation & Disclosure Standards' issued by the ICAI, at para no. 6.4 of chapter 3, the Institute has reiterated that the impact on profit would be NIL. Accordingly,there is no impact on profit or loss, even if exclusive method is adopted by the assessee. This method is consistently followed by the assessee and has been accepted in past assessments of assessee.
3	Report at clause No. 21(a)(ii) is subject to	From the records maintained it is not possible for us to ascertain any personal element included in the expenses debited to Profit & Loss A/c. However, on our enquiry management has denied any personal element in the expense debited to the Profit & Loss A/C.
4	Report at claus no. 21(b)(ii)(B) is subject to	1.Considering the volume of transactions, the verification of the particulars in sub clause (A) and (B) is based on : i.Procedure followed for ensuring compliance. ii.Broad review of such procedure. iii.Review of internal checks, internal controls, test check of the transactions and facts thereof. 2.Whenever expenses are incurred in cash, it is not possible to check compliances of TDS provisions and the provisions of Se. 40(a)(ia). However, assessee has confirmed that there were no cash payments made during the year, to which TDS provisions are applicable.
5	Report at clause No. 23 is subject to	The identificaton of the persons covered u/s 40A(2)(b) is made by the assessee, on which we have relied
6	Report at clause No. 21(g) is subject to	For contingent liabilites of the company please refer Note 32(III) to financial statements. None of the contingent liability is charged to Profit & Loss A/c of the assessee company
7	Report at clause No. 26 is subject to	In giving the information under this clause we have disclosed only those amounts which are covered u/s 43B and have remained unpaid as at the year end.



8	Report at clause No. 26(i)(B) is subject to	In F.Y. 2011-12 Company had taken Sugar Development Fund(SDF) loans, sanctioned by the Ministry of Food & Public Distribution, Government of India. As per the terms of loan arrangement, the Company is liable to repay the loan along with interest in 5 No. of equal installments, starting from 30.06.2017. The Company accounts for the interest liability on said loans on accrual basis. IFCI is appointed as the nodal agency for the disbursement and collecting loan installments (including interest) from the Company. Since, IFCI is merely acting as a conduit for flow of loan proceeds between the Ministry of Food & Public Distribution and the Company, in the opinion of Company, the loan repayments, including interest are not payable to IFCI, but to the Ministry of Food & Public Distribution, Government of India and therefore the interest provision made on SDF loan in current year is not covered by the provisions of Sec. 43B.
9	Others	Reporting at clause no. 34 is subject to - In view of the voluminous data involved, the assessee has represented that it is not practicable for the assessee to prepare the reconciliation of the amounts reported with the corresponding expenses charged in Profit and Loss account with the section under which Tax has been deducted.

Place :NASHIK
 Date : 05/09/2019
 UDIN : 19141268AAAABM8358



For PRAVIN R RATHI AND ASSOCIATES

Chartered Accountants
 (Firm Regn No.: 131494W)

(ADITYA PRAVIN RATHI)
 PARTNER
 Membership No: 141268

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			DWARKADHISH SAKHAR KARKHANA LTD	
02	Address			19,GARDEN HOME SOCIETY,GANGAPUR RD,NASHIK,NASHIK	
03	Permanent Account Number (PAN)			AABCD0742N	
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)
	Central Excise Duty			AABCD0742NXM001	
	Central Custom Duty			IE Code No. 3108004484	
	Service Tax			AABCD0742NST001	
	Sales Tax/VAT	MAHARASHTRA		27130002350V	
	Other Indirect Tax/duty		Central Sales Tax	27130002350C	
	Goods and service tax	MAHARASHTRA		27AABCD0742N1ZM	
05	Status			Company	
06	Previous year			from 01-Apr-2018 to 31-MAR-2019	
07	Assessment year			2019-20	
08	Indicate the relevant clause of section 44AB under which the audit has been conducted			Relevant clause of section 44AB under which the audit has been conducted Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits	

Part B

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.			Name	Profit sharing ratio (%)			
					NA				
	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
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)			Remarks if any:				
					Sector	Sub Sector	Code		
					MANUFACTURING	Manufacture of sugar	04006		
					ELECTRITY, GAS AND WATER	Production, collection and distribution of electricity	05001		
					WHOLESALE AND RETAIL TRADE	Retail sale of automotive fuel	09004		
					WHOLESALE AND RETAIL TRADE	Wholesale of other products n.e.c	09027	Drip material sale	
b)	If there is any change in the nature of business or profession, the particulars of such change.			No					



	Business	Sector	Sub Sector	Code	Remarks if any:	
11	a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	No				
	b) List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	19, GARDEN HOME SOCIETY, GANGAPUR RD, NASHIK, NASHIK, MAHARASHTRA, 422002		Cash Book, Bank Book, Journal, General Ledger, Purchases Register, Sales Register, Raw material Stock Register, Finished goods Stock Register, Stores & Consumables Stock Register (Computerized)		
	c) List of books of account and nature of relevant documents examined.	Cash Book, Bank Book, Journal, General Ledger, Purchases Register, Sales Register, Raw material Stock Register, Finished goods Stock Register, Stores & Consumables Stock Register				
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No				
	Section	Amount	Remarks if any:			
13	a) Method of accounting employed in the previous year	Mercantile system				
	b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No				
	c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.					
	Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Remarks if any:		
	d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)	No				
	e) If answer to (d) above is in the affirmative, give details of such adjustments					
	Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Net Effect(Rs.)	Remarks if any:	
	f) Disclosure as per ICDS					
	ICDS	Disclosure				
	ICDS I - Accounting Policies	As per accounting policies & notes to financial statements				
	ICDS II - Valuation of Inventories	Refer accounting policies and notes to financial statements				
	ICDS III - Construction Contracts	NA				
	ICDS IV - Revenue Recognition	As per accounting policies & notes to financial statements				
	ICDS V - Tangible Fixed Assets	As per Fixed Assets and Depreciation Chart annexed in FORM 3CD				
	ICDS VII - Governments Grants	As per accounting policies attached with Form No. 3CD, Government Grants accrued and recognized in earlier years have not been considered by us to be covered by the provisions of the said standard. Government Grants received during the year is nil.				
	ICDS IX - Borrowing Costs	As per accounting policies & notes to financial statements. The borrowing cost capitalized is of Rs. 1,31,59,394/-				
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets Total	Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.				
14	a) Method of valuation of closing stock employed in the previous year.	Raw Material and Finished Goods Cost or NRV Whichever is lower Stock Valuation Change - No				
	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:	Yes				
	Particulars	Increase in profit (Rs.)		Decrease in profit(Rs.)		
	Impact of deviation			0	0	



15	Give the following particulars of the capital asset converted into stock-in-trade:-				NA					
	Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:					
16	Amounts not credited to the profit and loss account, being,-									
a)	the items falling within the scope of section 28;			Nil						
	Description		Amount	Remarks if any:						
b)	the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;			Nil						
	Description		Amount	Remarks if any:						
c)	escalation claims accepted during the previous year;			Nil						
	Description		Amount	Remarks if any:						
d)	any other item of income;			Nil						
	Description		Amount	Remarks if any:						
e)	capital receipt, if any.			Nil						
	Description		Amount	Remarks if any:						
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:				No					
	Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Address Line 1	Address Line 2	City or Town or District	State	Pincode	
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-				As Per Annexure "A"					
a)	Description of asset/block of assets.									
b)	Rate of depreciation.									
c)	Actual cost or written down value, as the case may be.									
d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-									
i)	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.									
ii)	change in rate of exchange of currency, and									
iii)	Subsidy or grant or reimbursement, by whatever name called.									
e)	Depreciation allowable.									
f)	Written down value at the end of the year.									
19	Amounts admissible under sections									
	Section	Amount debited to P&L		Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:					
20	a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]			Nil					
		Description		Amount	Remarks if any:					



b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):					
	Name of Fund	Amount	Actual Date	Due Date	The actual amount paid	
	Labour Welfare Fund	3948	16-Aug-2018	15-Jul-2018	3948	
	Labour Welfare Fund	5124	19-Jan-2019	15-Jan-2019	5124	
	PROVIDENT FUND	458775	17/May/2018	15/May/2018	458775	
	PROVIDENT FUND	322486	15/Jun/2018	15/Jun/2018	322486	
	PROVIDENT FUND	378973	16/Jul/2018	15/Jul/2018	378973	
	PROVIDENT FUND	396350	14/Aug/2018	15/Aug/2018	396350	
	PROVIDENT FUND	391379	15/Sep/2018	15/Sep/2018	391379	
	PROVIDENT FUND	391054	15/Oct/2018	15/Oct/2018	391054	
	PROVIDENT FUND	439437	15/Nov/2018	15/Nov/2018	439437	
	PROVIDENT FUND	508424	14/Dec/2018	15/Dec/2018	508424	
	PROVIDENT FUND	509861	15/Jan/2019	15/Jan/2019	509861	
	PROVIDENT FUND	521464	14/Feb/2019	15/Feb/2019	521464	
	PROVIDENT FUND	529173	14/Mar/2019	15/Mar/2019	529173	
	PROVIDENT FUND	530016	11/Apr/2019	15/Apr/2019	530016	

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



	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Remarks if any:
ii	as payment to resident referred to in sub-clause (ia)										
A	Details of payment on which tax is not deducted: Nil										
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:	
B	Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139. Nil										
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited , if any
iii	as payment referred to in sub-clause (ib)										
A	Details of payment on which levy is not deducted: Nil										
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:	
B	Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139. Nil										
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited , if any
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 (ilb)										
vii	Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii) Nil										
	Date of payment	Amount of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:		
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, NA										
	Particulars	Section	Amount debited to P/L A/C	Description			Amount admissible	Amount inadmissible	Remarks		
d)	Disallowance/deemed income under section 40A(3):										
A	On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:					No					
	Date of payment	Nature of payment			Amount	Name of the payee		PAN of the payee (optional)			
	22-Feb-2019	Fire Extinguisher Charges			10600	Satana Nagar Parishad, Satana					



	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	
	Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee (optional)	Remarks if any:	
e)	provision for payment of gratuity not allowable under section 40A(7);				Nil		
f)	any sum paid by the assessee as an employer not allowable under section 40A(9);				Nil		
g)	particulars of any liability of a contingent nature;				Nil		
	Nature of Liability		Amount	Remarks if any:			
h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;				Nil		
	Particulars		Amount	Remarks if any:			
i)	amount inadmissible under the proviso to section 36(1)(iii).				Nil		
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.				Nil		
23	Particulars of payments made to persons specified under section 40A(2)(b).						
	Name of Related Party	Relation	Date (optional)	Payment made(Amount)	Nature of transaction	PAN of Related Party (optional)	
	Patil Varshatai N.	Director's relative		604762	Sugar Cane and Cane Seed Purchase	AMRPP6422A	
	Sawant Chandrakala S.	Director		61008	Interest of Loan	APVPS5398P	
	Sawant Chandrakala S.	Director		581723	Sugar Cane and Cane Seed Purchase	APVPS5398P	
	Sawant Kailas S	Director		216846	Interest of Loan	APVPS5438J	
	Sawant Kailas S	Director		13500000	Remuneration	APVPS5438J	
	Sawant Kailas S	Director		36861	Sugar Cane and Cane Seed Purchase	APVPS5438J	
	Sawant Madhuri S.	Director		156544	Sugar Cane and Cane Seed Purchase	BEVPS7470E	
	Sawant Sachin S	Managing Director		231240	Interest of Loan	ANSPS6865J	
	Sawant Sachin S	Managing Director		16500000	Remuneration	ANSPS6865J	
	Sawant Sachin S	Managing Director		517722	Sugar Cane and Cane Seed Purchase	ANSPS6865J	
	Sawant Shankarrao A.	Chairman		146046	Interest of Loan	ACCPS6327E	
	Sawant Shankarrao A.	Chairman		60000	Office Rent	ACCPS6327E	
	Sawant Shankarrao A.	Chairman		80017	Sugar Cane and Cane Seed Purchase	ACCPS6327E	
	Sawant Vaishali K.	Director		294947	Sugar Cane and Cane Seed Purchase	APVPS5392H	
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.						
	Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:	



25	Various Parties	57295	Sec 41(1)(a)	Advance Payable to Employees against Expenses	Credited to P&L			
25	Various Parties	12976	Sec 41(1)(a)	Amount Payable to Creditors Against Cane Seeds	Credited to P&L			
25	Various Parties	3251404	Sec 41(1)(a)	Amount Payable to Harvestor for Harvesting	Credited to P&L			
25	Various Parties	499329	Sec 41(1)(a)	Amount Payable to Transporters against Transportation Charges	Credited to P&L			
25	Various Parties	52905	Sec 41(1)(a)	Amount payable to creditors	Credited to P&L			
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	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;						
		Nature of Liability	Amount	Remarks if any:	Section			
		Gratuity	313029		Sec 43B(b) -provident /superannuation/gratuity/othe r fund			
	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);						
		Nature of Liability	Amount	Remarks if any:	Section			
		Staff P.F. (Employee's Contribution)	530016		Sec 43B(b) -provident /superannuation/gratuity/othe r fund			
		Staff P.F. (Employer's Contribution)	530016		Sec 43B(b) -provident /superannuation/gratuity/othe r fund			
		IDBI Bank	5305004		Sec 43B (e) - interest on loan from scheduled bank			
		SBI Bank	4187843		Sec 43B (e) - interest on loan from scheduled bank			
		Goods and Service Tax	3061643		Sec 43B(a) -tax , duty,cess,fee etc			
		Gratuity	1091593		Sec 43B(b) -provident /superannuation/gratuity/othe r fund			
		LIC (Employees)	247468		Sec 43B(b) -provident /superannuation/gratuity/othe r fund			
	b)	not paid on or before the aforesaid date.						
		Nature of Liability	Amount	Remarks if any:	Section			
		Gratuity	373251		Sec 43B(b) -provident /superannuation/gratuity/othe r fund			
	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.			Yes (Yes, to the extent the same cannot be set-off against output tax liability)			



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.	Yes											
	SNO	Particulars	Capital Goods (Rs.)	Input (Rs.)	Service Tax (Rs.)	Treatment							
	1	Input available during the year	0	82710610	0	The credit availed is treated as advance duty and has not been debited to PandL A/c							
	2	Less amount of credit utilised during the year	0	78904335	0	The duty availed has been utilized against duty payable on finished goods							
	3	Balance representing outstanding amount as at the end of the year	0	3901431	0								
4	Balance representing credits as at the beginning of the year	0	95156	0									
b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.												
	Type	Particulars	Amount		Prior period to which it relates(Year in yyyy-yy format)								
	Expenditure Debited	VAT Audit Fees: CA Jayesh Desale & Company	50000		2016-17								
	Expenditure Debited	Salary- Khairnar Rajendra Jibhau	3661		2017-18								
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), if yes, please furnish the details of the same.	No											
	Name of the person from which shares received	PAN of the person (optional)	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	Remarks if any:					
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viiB), if yes, please furnish the details of the same.	No											
	Name of the person from whom consideration received for issue of shares	PAN of the person (optional)	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:							
29	A Whether any amount is to be included as Income Chargeable under the head income from other sources as referred to in clause (ix) of sub section 2 of section 56	NA											
	Nature of Income	Amount		Remarks if any:									
29	B Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub section 2 of section 56	NA											
	Nature of Income	Amount		Remarks if any:									
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]	No											
	Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person (optional)	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment



30	A	Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?		NA				
		Clause under which of Sub section(1) of 92CE primary adjustments is made		Amount in Rs of primary adjustment	Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE	Whether the Excess money has been repatriated within the prescribed time	Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected Date
30	B	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub section (1) of section 94B		NA				
		Amount(in Rs) of interest or similar nature incurred	Earnings before interest, tax, depreciation and amortization(EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward as per sub section (4) of section 94-B
30	C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March,2020)		NA				
		Nature of the impermissible avoidance arrangement		Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement		Remarks if any:		
31	a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year						
		Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor (optional)	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
		Sawant Chandrakala S.	19,Garden Home Society,Lokmanya Nagar,Gangapur Road,Nashik 422 001	APVPS5398P	2600000	No	3362332	Electronic clearing system



Sawant Kailas S	19,Garden Home Society,Lokman ya Nagar,Gangapur Road,Nashik 422 001	APVPS5438J	10000000	No	10303639	Electronic clearing system	
Sawant Sachin S	19,Garden Home Society,Lokman ya Nagar,Gangapur Road,Nashik 422 001	ANSPS6865J	10000000	No	10431221	Electronic clearing system	
Sawant Shankarrao A.	19,Garden Home Society,Lokman ya Nagar,Gangapur Road,Nashik 422 001	ACCPS6327E	11400000	No	11944940	Electronic clearing system	
b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :- Nil						
	Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received (optional)	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft	
b a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person , during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account Nil						
	Name of the payer	Address of the payer	PAN of the payer (optional)	Nature of transaction	Amount of receipt	Date of receipt	
b b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year Nil						
	Name of the payer	Address of the payer	PAN of the payer (optional)	Amount of receipt			
b c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year Nil						
	Name of the Payee	Address of the Payee	PAN of the Payee (optional)	Nature of transaction	Amount of payment	Date of payment	



b	d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year	Nil				
		Name of the Payee	Address of the Payee	PAN of the Payee (optional)	Amount of payment		
c)		Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:	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
	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				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
		Name of the payer	Address of the payer	PAN of the payer (optional)	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year		
e)		Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year	Nil				
		Name of the payer	Address of the payer	PAN of the payer (optional)	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year		



32	a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :					Nil					
		Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	Amount as assessed (give reference to relevant order)		Remarks				
						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.	No										
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.	No										
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	Nil										
	Section	Amount			Remarks if any:							
34	a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:					Yes					
	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)		
	1	2	3	4	5	6	7	8	9	10		
	NSKD015 36D	192	Salary	10154271 7	36371927	36371927	10361318	0	0	0		
	NSKD015 36D	194-IA	Payment on transfer of certain immovable property other than agricultural land	49378970	43000000	43000000	430000	0	0	0		
	NSKD015 36D	194C	Payments to contractors	52638272 0	36890136 0	36890136 0	440598	0	0	0		
	NSKD015 36D	194J	Fees for professional or technical services	10663314	9099010	9099010	909901	0	0	0		
	NSKD015 36D	194H	Commission or brokerage	871616	871616	871616	43518	0	0	0		
	NSKD015 36D	194A	Interest other than Interest	655146	655146	655146	65515	0	0	0		



		on securities							
NSKD015 36D	194-IA	Payment on transfer of certain immovable property other than agricultural land	21500000	21500000	21500000	215000	0	0	0
NSKD015 36D	194-IA	Payment on transfer of certain immovable property other than agricultural land	21500000	21500000	21500000	215000	0	0	0
b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details				Yes				
Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported				
NSKD01536D	24Q	31-Jul-2018	27-Jul-2018	Yes					
NSKD01536D	24Q	31-Jan-2019	30-Jan-2019	Yes					
NSKD01536D	24Q	31-May-2019	30-May-2019	Yes					
NSKD01536D	26Q	31-Jul-2018	31-Jul-2018	Yes					
NSKD01536D	26Q	31-Oct-2018	31-Oct-2018	Yes					
NSKD01536D	26Q	31-Jan-2019	30-Jan-2019	Yes					
NSKD01536D	26Q	31-May-2019	31-May-2019	Yes					
NSKD01536D	24Q	31-Oct-2018	31-Oct-2018	Yes					
NSKD01536D	26QB	30-Jul-2018	16-Aug-2018	Yes					
NSKD01536D	26QB	30-Jul-2018	16-Aug-2018	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.						
NSKD01536D	338	338	06/Oct/2018						
NSKD01536D	5	5	05/Nov/2018						
NSKD01536D	600	600	05/Nov/2018						
NSKD01536D	103	103	07/Dec/2018						
NSKD01536D	6980	6980	04/Jan/2019						
NSKD01536D	665	665	04/Jan/2019						
NSKD01536D	619	619	05/Feb/2019						
NSKD01536D	4728	7428	05/Feb/2019						
NSKD01536D	7628	7628	06/Mar/2019						
NSKD01536D	52	52	06/Mar/2019						
NSKD01536D	9195	9195	24/Apr/2019						
NSKD01536D	15899	15899	24/Apr/2019						
NSKD01536D	400	400	13/May/2019						
NSKD01536D	567	567	13/May/2019						
NSKD01536D	19915	19915	28/May/2019						



		NSKD01536D	6180		6180	31/May/2019					
		NSKD01536D	323		323	06/Aug/2019					
		NSKD01536D	1193		1193	06/Aug/2019					
		NSKD01536D	219		219	11/Sep/2019					
		NSKD01536D	415		415	11/Sep/2019					
		NSKD01536D	6450		6450	16-Aug-2018					
		NSKD01536D	6450		6450	16-Aug-2018					
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			
		Diesel	litre	16105	1623200	1621311	7879	10115			
	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.
		Sugar Cane	ton	0	577335	577335		0	66347	11.49	0
		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.		
		Sugar	quintal	482825		663467	642374	503918			
		Electricity	kwatt	0		33877199	33877199	0			
		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.		
		Molasses	ton	7041		26270	18769	14542			
		Press Mud	ton	0		2415	2415	0			
		Boiler Ash	ton	0		450	450	0			
		Bagasse	ton	620	21753	153831	166663	9541			

36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :-				Nil		
	(a) Total amount of distributed profits	amount of reduction as referred to in section	(b) Total tax paid thereon	(c) Date of Payments with Amount	Remarks if any:		
		115-O(1A)(i)	115-O(1A)(ii)	Dates of payment	Amount		
36	A	Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2				NA	
		Amount Received(in Rs)	Date of receipt	Remarks if any:			
37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.				No		
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	2285489418				1938096519				
	Gross profit/turnover	263342405	2285489418			11.52	309635560	1938096519		
	Net profit/turnover	77849228	2285489418			3.41	183692137	1938096519		
	Stock-in-trade/turnover	1275071783	2285489418			55.79	1244353256	1938096519		
	Material consumed/finished goods produced	1766936449	1958787566			90.21	1694564252	1866034198		
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.					Nil				
	Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks		
42	a	Whether the assessee is required to furnish statement in Form No.61 or Form 61A or Form No 61B					NA	:		
	Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/transactions which are required to be reported	if not, please furnish the list of details/transaction which are not reported	Remarks if any:			
43	a	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub section 2 of section 286					NA	:		
	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)		Date of Furnishing the Report	Expected Date	Remarks if any:			
44	Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2020)					NA	:			
	Total Amount of expenditure incurred during the year	Expenditure in respect of entities registered under the GST					Expenditure relating to entities not registered under GST			
		Relating to the goods or services exempt from GST	Relating to the entities falling under composition scheme	Relating to the other registered entities	Total Payment to Registered entities					

For PRAVIN R RATHI AND ASSOCIATES

Chartered Accountants

(Firm Regn No.: 131494W)

(ADITYA PRAVIN RATHI)

PARTNER

Membership No: 141268

Place :NASHIK

Date : 05/09/2019

UDIN : 19141268AAAABM8358



DWARKADHISH SAKHAR KARKHANA LTD
Annexure "A"

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

Description of asset/block of assets.	Rate of Dep.%	Actual cost or written down values	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use; including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Depreciation allowable	Written down value at the end of the year
Shreekishna Temple	10%	2,53,217	0	0	0	0	0	25,322
Factory Building & Allied Construction	10%	2,02,75,453	0	0	0	0	0	20,27,545
Cogeneration Building	10%	1,45,88,256	0	0	0	0	0	14,58,826
Office Building	10%	1,27,669	0	0	0	0	0	1,31,29,430
Furniture & Fixtures & Electrical Installation	10%	8,58,654	0	0	0	0	0	85,865
Weight Scales & Measurement	15%	4,55,832	0	0	0	0	0	68,375
Staff Quarters & Shed Account	5%	31,96,518	6,96,096	0	0	0	0	1,77,228
Sugar Godown & Auxiliary Const. Ac	10%	1,19,37,605	94,06,055	0	0	0	0	16,64,063
Sugar Building - Temporary Structure	40%	0	3,91,991	0	0	0	0	78,398
Vehicles	15%	65,10,599	4,75,000	0	0	0	0	10,12,215
Office Equipment	15%	4,11,306	2,65,842	0	0	0	0	59,73,384
Computers and Software	40%	6,96,166	5,80,151	0	0	0	0	89,835
Well Asset	10%	7,84,629	0	0	0	0	0	4,59,362
Plant & Machinery - Sugar	15%	9,75,84,444	91,77,403	0	0	0	0	78,463
Molasses Storage Tank	15%	0	1,18,40,337	0	0	0	0	1,87,86,572
Plant & Machinery - Cogeneration	40%	1,31,58,650	20,99,174	0	0	0	0	20,72,059
Total		17,08,38,998	3,49,32,049	0	0	0	0	3,57,56,736
								17,08,14,311

Addition/Deduction in Fixed Assets During the Financial Year

Block 5% Staff Quarters & Shed Account

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Nan RCC - Colony behind Water Tank	0	6,96,096	6,96,096	01/03/2019	01/03/2019
Total		0	6,96,096	6,96,096		



Block 10% Sugar Godown & Auxiliary Const. A/c

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Godown No. 8 & 9	0	94,06,055	94,06,055	05/01/2019	05/01/2019
Total		0	94,06,055	94,06,055		

Block 40% Sugar Building - Temporary Structure

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Building - Temporary Structure - Fabricated Cabin	0	2,61,991	2,61,991	01/11/2018	01/11/2018
2	Building - Temporary Structure - Shutters	0	1,30,000	1,30,000	26/03/2019	26/03/2019
Total		0	3,91,991	3,91,991		

Block 15% Vehicles

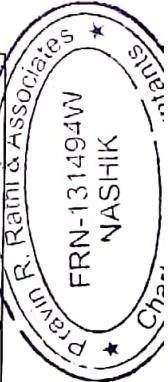
S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Tractor Cart - 5 Nos.	0	4,75,000	4,75,000	02/11/2018	02/11/2018
Total		0	4,75,000	4,75,000		

Block 15% Office Equipment

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Chairs - 4 Nos.	10,000	0	10,000	25/07/2018	25/07/2018
2	Chairs - 6 Nos.	3,150	0	3,150	04/07/2018	04/07/2018
3	Cupboard - 1 No.	5,085	0	5,085	11/04/2018	11/04/2018
4	Face Reader Attendance Machine with Software	60,000	0	60,000	20/07/2018	20/07/2018
5	Plastic Tables & Chairs	5,175	0	5,175	30/06/2018	30/06/2018
6	Table & Desk	0	9,000	9,000	13/02/2019	13/02/2019
7	UHF RFID Reader	0	36,000	36,000	01/02/2019	01/02/2019
8	UHF RFID Tag Reading System	0	1,11,500	1,11,500	02/11/2018	02/11/2018
9	Water Cooler	21,610	0	21,610	06/04/2018	06/04/2018
10	Water Cooler	4,322	0	4,322	11/04/2018	11/04/2018
Total		1,09,342	1,56,500	2,65,842		

Block 40% Computers and Software

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
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 R. Raini & Associates
 FRN-131494V
 NASHIK
 Chkd.

1	Canon LBP 2900 Printer - 2 Nos.	0	16,859	16,859	07/11/2018	07/11/2018
2	Lenovo V520 i3 Desktop - 2 Nos.	0	58,966	58,966	07/11/2018	07/11/2018
3	Microsoft License - 2 Nos.	45,512	0	45,512	11/09/2018	11/09/2018
4	Microsoft License - 5 Nos.	2,78,814	0	2,78,814	11/09/2018	11/09/2018
5	Tablet Module	0	1,80,000	1,80,000	31/12/2018	31/12/2018
Total		3,24,326	2,55,825	5,80,151		

Block 15% Plant & Machinery - Sugar

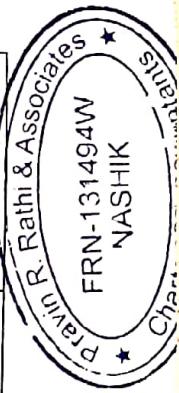
S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	100 HP Squirrel Cage Motors 2 Nos. - The Indian Electric Pune	0	4,40,000	4,40,000	02/12/2018	02/12/2018
2	15 KVA Alternator - Maharashtra Sales Corporation	1,06,780	0	1,06,780	01/06/2018	01/06/2018
3	20 HP Induction Motor - Vashi Electric	0	71,364	71,364	01/11/2018	01/11/2018
4	Kadaba Cutter Machine - Sardar Engineering	41,964	0	41,964	10/08/2018	10/08/2018
5	LG Make Window Type AC - Sudhir Agencies	0	80,195	80,195	02/12/2018	02/12/2018
6	Mill Automation System - Brookon Technologies Pune	0	31,92,850	31,92,850	01/11/2018	01/11/2018
7	Mill Roller - Mahalaxmi Reshellers Pvt. Ltd., Kolhapur	0	7,55,000	7,55,000	01/11/2018	01/11/2018
8	Outer Casing Body of C/F Machine - Creative Engineering & Centrifuge Control	0	1,60,000	1,60,000	01/11/2018	01/11/2018
9	Over Valve of Pan Hydraulic System - Kamakshi Engineering	0	6,14,250	6,14,250	01/11/2018	01/11/2018
10	Plough Shaft Assembly - Prakash Engineering Services	0	1,05,000	1,05,000	01/11/2018	01/11/2018
11	Redesigning of Existing Sugar Dust Collector - SMB Engineers	0	5,00,000	5,00,000	01/11/2018	01/11/2018
12	Relay with Programme - ABB India Limited	0	5,45,500	5,45,500	01/11/2018	01/11/2018
13	Rotary Juice Screen - Suviron	0	21,00,000	21,00,000	01/11/2018	01/11/2018
14	Sarayana & Blower - C. K. Enterprises Darhane	2,08,000	0	2,08,000	30/04/2018	30/04/2018
15	Simplex Machine Shutter Assembly - Hi-tech Engineers	0	2,56,500	2,56,500	01/11/2018	01/11/2018
Total		3,56,744	88,20,659	91,77,403		

Block 15% Molasses Storage Tank

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Molasses Tank No.3	0	1,18,40,337	1,18,40,337	31/12/2018	31/12/2018
Total		0	1,18,40,337	1,18,40,337		

Block 40% Plant & Machinery - Cogeneration

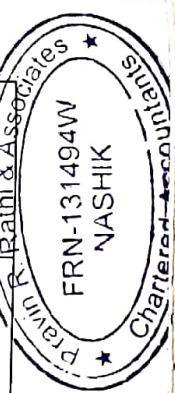
S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	5 KVA UPS, 30 Batteries	0	2,11,174	2,11,174	01/11/2018	04/12/2018



2	Modification of Cooling Tower			0	18,88,000	18,88,000	01/11/2018	01/11/2018
Total				0	20,99,174	20,99,174		

Total Amount of Additional Depreciation Claimed and Carried Forward for the next year

1	2	3	4	5	6	7	8	9	10
Name of the Asset	Date of Purchase	Asset Put to use	Eligible Plant and Machinery Purchased during the year and used for More than 180 days	Eligible Plant and Machinery Purchased during the year and used for less than 180 days	Eligible Plant and Machinery purchased in the previous year and put to use for less than 180 days	Additional Depreciation @ 20% on the Amount in Column no 4	Additional Depreciation @ 10.0% on the Amount in Column no 5	Balance of Additional Depreciation brought forward for the Asset Purchased during the previous year and used for less than 180 Days 10.0% of Column no 6	Total
Grass Hopper	3-Nov-2017	3-Nov-2017							
As per list (45 TPH Boiler)	3-Nov-2017	3-Nov-2017			611000.00			61100.00	61100.00
RO Storage Tank	3-Nov-2017	3-Nov-2017			17148119.00			1714811.90	1714811.90
Vehicle Crystallizer Upgrade	3-Nov-2017	3-Nov-2017			982025.00			98202.50	98202.50
50 NB to 80 NB									
Air Conditioner with Remote	24-Nov-2017	24-Nov-2017			616709.00			61670.90	61670.90
Fire Grate Bar Dumping Grate	6-Feb-2018	6-Feb-2018			89298.00			8929.80	8929.80
Upgradation of ETP	3-Nov-2017	3-Nov-2017			42501.00			4250.10	4250.10
Air Compressor	3-Nov-2017	3-Nov-2017			3528495.00			352849.50	352849.50
Harmonic Filter and APFC Panel for 5 MW Turbine	21-Mar-2018	21-Mar-2018			225000.00			22500.00	22500.00
Aluminium Cladding Work for 40 TPH Boiler	26-Dec-2017	26-Dec-2017			857400.00			85740.00	85740.00
New Spares for 10 MW Turbine	3-Nov-2017	3-Nov-2017			703748.00			70374.80	70374.80
Aluminium Cladding Work of 55 TPH Boiler	26-Dec-2017	26-Dec-2017			158862412.00			15886241.20	15886241.20
LED Display for Turbine Readings Displayed -	13-Jan-2018	13-Jan-2018			557425.00			55742.50	55742.50
Air Heater Tubes for 55 TPH Boiler	3-Nov-2017	3-Nov-2017			94400.00			9440.00	9440.00
Mill Automation System - Brookon Technologies Pune	1-Nov-2018	1-Nov-2018	0.00	3192850.00	0.00	319285.00	0.00	319285.00	319285.00
20 HP Induction Motor - Vashi Electric	1-Nov-2018	1-Nov-2018	0.00	71364.00	0.00	7136.40	0.00	7136.40	7136.40
100 HP Squirrel Cage Motors 2 Nos. - The Indian Electric Pune	2-Dec-2018	2-Dec-2018	0.00	440000.00	0.00	44000.00	0.00	44000.00	44000.00



Rotary Juice Screen - Suviron	1-Nov-2018	1-Nov-2018	0.00	2100000.00	0.00	0.00	210000.00	0.00	210000.00
Redesigning of Existing Sugar Dust Collector - SMB Engineers	1-Nov-2018	1-Nov-2018	0.00	500000.00	0.00	0.00	50000.00	0.00	50000.00
LG Make Window Type AC - Sudhir Agencies	2-Dec-2018	2-Dec-2018	0.00	80195.00	0.00	0.00	8019.50	0.00	8019.50
Outer Casing Body of CIF Machine - Creative Engineering & Centrifuge Control	1-Nov-2018	1-Nov-2018	0.00	160000.00	0.00	0.00	16000.00	0.00	16000.00
Mill Roller - Mahalaxmi Reshellers Pvt. Ltd., Kolhapur	1-Nov-2018	1-Nov-2018	0.00	755000.00	0.00	0.00	75500.00	0.00	75500.00
Relay with Programme - ABB India Limited	1-Nov-2018	1-Nov-2018	0.00	545500.00	0.00	0.00	54550.00	0.00	54550.00
Plough Shaft Assembly - Prakash Engineering Services	1-Nov-2018	1-Nov-2018	0.00	105000.00	0.00	0.00	10500.00	0.00	10500.00
Over Valve of Pan Hydraulic System - Kamakshi Engineering	1-Nov-2018	1-Nov-2018	0.00	614250.00	0.00	0.00	61425.00	0.00	61425.00
Simplex Machine Shutter Assembly - Hi-tech Engineers	1-Nov-2018	1-Nov-2018	0.00	256500.00	0.00	0.00	25650.00	0.00	25650.00
Sarayana & Blower - C. K Enterprises Darthane	30-Apr-2018	30-Apr-2018	208000.00	0.00	0.00	41600.00	0.00	0.00	41600.00
15 KVA Alternator - Maharashtra Sales Corporation	1-Jun-2018	1-Jun-2018	106780.00	0.00	0.00	21356.00	0.00	0.00	21356.00
Kadaba Cutter Machine - Sardar Engineering	10-Aug-2018	41964.00	0.00	0.00	8392.80	0.00	0.00	8392.80	0.00
Molasses Tank No.3	31-Dec-2018	0.00	11840327.00	0.00	0.00	11840327.00	0.00	0.00	11840327.00
Modification of Cooling Tower	1-Nov-2018	0.00	188800.00	0.00	0.00	188800.00	0.00	0.00	188800.00
5 KVA UPS, 30 Batteries	1-Nov-2018	0.00	211174.00	0.00	0.00	211174.00	0.00	0.00	21117.40



NOTE 1 : SIGNIFICANT ACCOUNTING POLICIES:

Basis & Method of Accounting:

The Company follows mercantile system of accounting and recognizes income and expenditure on accrual basis. For the purpose of computation of Total Income under the Income Tax Act, 1962, the provisions of Income Computation and Disclosure Standards (ICDS) have been given effect to, wherever there is variation in the policies adopted by the Company for the preparation of its Financial Statements vis-a-vis the treatments prescribed in ICDS. However, in case of conflicts between the provisions of Income Tax Act, 1961 and the provisions of ICDS, the provisions of the ACT have been given effect to. The significant accounting policies followed by the Company are set out below.

Fixed Assets, Depreciation

- (a) Fixed assets are stated at cost less accumulated depreciation. Cost comprises purchase price, import duties and other taxes, excluding those significantly recoverable, and any directly attributable expenditure on making the asset ready for its intended use. Any trade discount and rebates are deducted in arriving at the actual cost.
- (b) The depreciation on fixed assets is provided on Written Down Value Method at the rates specified in Income Tax Act, 1964, under block of assets concept.

Investments :

Investments are stated at cost.

Revenue recognition:

Revenue is recognized to the extent it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue from sale of goods is recognized when the significant risks and rewards of ownership of the goods are transferred to the customer and is stated net of trade discounts, excise duty, sales returns.

Revenue from sale of power is recognized when the units generated are transmitted to the pooling station, in accordance with the terms and conditions of the power purchase agreement entered into by the Company with the purchasing parties.

Revenue from sale of Organic fertilizer is recognized on recovery basis.

Dividend income on investments is accounted for as and when the right to receive the payments is established.



Income against claims of the company is recognized on accrual/right to receive basis.

Interest income is recognized on time basis, except in case of interest on tax refunds. Interest on tax refunds is accounted on receipt basis.

Inventory:

Inventories are valued as follows:

- *Raw materials, stores and spares and packing materials*

Lower of cost and net realisable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost. Cost is determined on weighted average basis.

- *Finished goods*

Lower of cost and net realizable value. Cost includes direct material, labour and manufacturing overheads. Cost of finished goods is reduced by the amount of by-product sales (including inter-segment sales) and net realizable value of by-product held as stock at the end of reporting period. Net realisable value of finished goods is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

- *By-products*

By-products are valued at net realisable value.

Government grants:

Government grants in the nature of promoter's contribution are credited to capital reserve and treated as a part of Shareholder's funds. Other Government grants/ subsidy have been reduced from the value of respective assets, unless they are of revenue nature. Government grants in revenue nature are treated as income in the year of receipt.

Borrowing Cost

Interest and other costs in connection with the borrowings of funds to the extent attributable to acquisition or construction of qualifying assets are capitalized as part of the cost of such asset till such time the asset is first put to use. All other borrowings costs are recognized in the statement of profit and loss in the period in which they are incurred.



Foreign Exchange Transactions, Forward Contracts and Derivatives

A foreign currency transaction is recorded on initial recognition in Indian currency, by applying to the foreign currency amount the exchange rate between the Indian currency and the foreign currency at the date of the transaction.

At last day of the previous year –

1. Foreign currency monetary items are converted into reporting currency by applying the closing rate.
2. Non monetary items in a foreign currency are converted into reporting currency by using the exchange rate at the date of the transaction.

In respect of monetary items, exchange differences arising on the settlement thereof or on conversion thereof at last day of the previous year are recognized as income or as expense in that previous year.

In respect of non-monetary items, exchange difference arising on conversion thereof at the last day of the previous year is not recognised as income or as expense in that previous year.

Provisions and contingencies

Provisions are recognized for liabilities that can be measured only by using a substantial degree of estimation, if

- There is a present obligation as a result of a past event
- A probable outflow of resources is expected to settle the obligation and
- The amount of the obligation can be easily estimated.

Contingent liabilities are disclosed in the Notes on Accounts when there is a possible obligation that may result in an outflow of resources. Contingent assets are neither recognized nor disclosed.

Other accounting policies not specifically referred to herein above are consistent and in consonance with the generally accepted accounting principles. Also refer NOTE 1 : SIGNIFICANT ACCOUNTING POLICIES to financial statements.



FORM No.29B

[See rule 40B]

Report under section 115JB of the Income-tax Act, 1961 for computing the book profits of the company

1. We have examined the accounts and records of **DWARKADHISH SAKHAR KARKHANA LTD. 19, GARDEN HOME SOCIETY, GANGAPUR ROAD, NASHIK, NASHIK, MAHARASHTRA, INDIA 422002 PAN AABCD0742N** engaged in business of Manufacturing Manufacture of sugar in order to arrive at the book profit during the year ended on the 31st March, **2019**
2. We certify that the book profit has been computed in accordance with the provisions of this section. The tax payable under section 115JB of the Income-tax Act in respect of the assessment year **2019-20** is Rs. **14419489** which has been determined on the basis of the details provided in Annexure appended to this Form.
3. In our opinion and to the best of our knowledge and according to the explanations given to us the particulars given in the Annexure are true and correct.

Where any of the matter stated in this report is answered in the negative or with a qualification, the report shall state the reasons therefor

Name of the Signatory	ADITYA PRAVIN RATHI
Full Address	Rathi Nagar, Behind Tupsakhare Lawns , New Tidke Colony, Near Mahindra Children Traffic , Traffic Park, Nashik , Nashik , MAHARASHTRA , INDIA, 422002
Membership No	141268
FRN (Firm Registration Number)	0131494W
Place	Nashik
Date	05/09/2019
Are you liable to report under section 115JB(2A) - PART B	No
Are you liable to report under section 115JB(2C) - PART C	No

ANNEXURE

[See paragraph 2]

Details relating to the computation of Book Profits for the purposes of section 115JB of the Income-tax Act, 1961

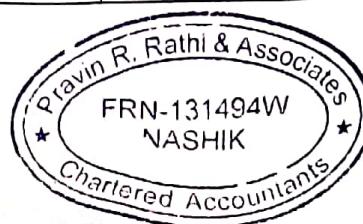
Part A

General - Applicable to all the companies

Sl.No	Particulars	
1.	Name of the assessee	DWARKADHISH SAKHAR KARKHANA LTD
2.	Address	19 GARDEN HOME SOCIETY GANGAPUR ROAD NASHIK NASHIK MAHARASHTRA INDIA 422002
3.	Permanent Account Number	AABCD0742N
4.	Assessment year	2019-20



5.	Financial year adopted by the company under the Companies Act, 2013 (18 of 2013)	01/04/2018 to 31/03/2019
	Order number of the approving Tribunal	
6.	Total income of the company under the Income-tax Act	86196940
7.	Income-tax payable on total income	21549235
8.	Whether statement of profit and Loss is prepared in accordance with the provisions of Schedule III to the Companies Act, 2013 (18 of 2013)	Yes
9.	Where the financial year referred to in Sl. No. 5 above is same as the relevant previous year, whether the statement of profit and loss referred to in Sl. No. 8 above has followed the same accounting policies, accounting standards for preparing the statement of profit and loss and the same method of rates for calculating depreciation as have been adopted for preparing accounts laid before the company at its annual general meeting? If not, the extent and nature of variation be specified (attach working separately, where required)	Yes
10.	Where the financial year referred to in Sl. No. 5 is not the same as the relevant previous year, whether the statement of profit and loss referred to in Sl. No. 8 above has followed the same accounting policies, accounting standards for preparing the statement of profit and loss and the same method of rates for calculating depreciation as have been adopted for preparing accounts for the respective parts of the financial year laid or to be laid before the company at its annual general meeting? If not, the extent and nature of variation be specified (attach working separately, where required)	
11.	Profit according to statement of profit and loss referred to in Sl. No. 8 above as adjusted by the amount or aggregate of amounts on account of variations referred to in Sl. No 9 or Sl. No. 10, as the case may be	64035404
12.	Add: Amount or aggregate of amounts referred to in clauses (a) to (k) of Explanation 1 to sub-section (2) of this section (attach working separately, where required)	
SL.No	Clause (1)	Amount (2)
1	a-Income Tax	28454111
Total		28454111
13.	Less: Amount or aggregate of amounts referred to in clauses (i) to (viii) of Explanation 1 of sub-section (2) of this section (attach working separately, where required).	
SLNo	Clause (1)	Amount (2)
1	viii-Deferred Tax	14546330
Total		14546330
14.	Add/(Less): Amount of adjustments as referred to in subsection (2A) of this section where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof (amount from Sl. No 26 of Part B).	0
15.	Add/(Less): Amount of adjustments as referred to in sub-section (2C) of this section where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof (amount from Sl. No 32 of Part C).	0



16.	Add/(Less): Amount or aggregate of the amounts referred to in the sub-clauses (B) to (E) of clause (iii) of Explanation to sub-section (2C) of this section for the previous year or any of the preceding previous years and relatable to such asset or investment retired, disposed, realised or otherwise transferred during the previous year (attach working separately, where required).	
17.	Add/(Less): Amount or aggregate of the amounts referred to in the sub-clause (F) of clause (iii) of Explanation to subsection (2C) of this section for the previous year or any of the preceding previous years and relatable to such foreign operations is disposed or otherwise transferred during the previous year (attach working separately, where required).	
18.	Book profit as computed according to Explanation 1 given in sub-section (2) read with sub-sections (2A), (2B) and (2C) (total of Sl. No. 11 to 17).	77943185
19.	18.5 per cent of "book profit" as computed in Sl. No. 18.	14419489
20.	In case income-tax payable by the company referred to at Sl. No. 7 is less than 18.5 per cent of its book profits shown in Sl No. 18, the amount of income-tax payable by the company would be 18.5 per cent of Sl No. 18, i.e., as Per Sl No. 19.	21549235

Part B**Details of the amount required to be increased or decreased in accordance with sub-section (2A) of section 115JB**

[Applicable only where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof]

Sl.No	Particulars	
21.	Year of convergence as defined in clause (i) of Explanation to sub-section (2C) of this section.	
22.	Convergence date.	
23.	Total amount credited to the other comprehensive income in the statement of profit and loss.	
24.	Total amount debited to the other comprehensive income in the statement of profit and loss.	
25.	Increase or decrease referred to in sub-section (2A) of this section	
	(i) increase on account of amounts credited to other comprehensive income under the head "Items that will not be re-classified to profit or loss".	
	(ii) decrease on account of amounts debited to other comprehensive income under the head "Items that will not be re-classified to profit or loss".	
	(iii) increase on account of amounts or aggregate of amounts debited to the statement of profit and loss on distribution of non-cash assets to shareholders in a demerger in accordance with Appendix A of the Indian Accounting Standard 10.	
	(iv) decrease on account of amounts or aggregate of amounts credited to the statement of profit and loss on distribution of non-cash assets to shareholders in a demerger in accordance with Appendix A of the Indian Accounting Standard 10.	
	(v) Sub-total [(i) –(ii) + (iii) – (iv)]	
	(vi) Increase or decrease on account of amount of revaluation surplus of assets included in item (i) or (ii) above.	



	(vii)	Increase or decrease on account of amount of gains or losses from investments in equity instruments designated at fair value through other comprehensive income in accordance with Indian Accounting Standards 109 included in item (i) or (ii) above.	
	(viii)	Increase or decrease on account of amount or aggregate of the amounts referred to in the first proviso of sub-section (2A) of this section for the previous year or any of the preceding previous years and relatable to such asset or investment retired, disposed, realised or otherwise transferred during the previous year.	
26.	Total [(v) to (viii)] (amount to be carried to Sl. No. 14 of Part A.).		0

Part C**Details of the amount required to be increased or decreased in accordance with sub-section (2C) of section 115JB**

[Applicable only where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof]

[To be filled up for the year of convergence and each of the following four previous years only]

Sl.No	Particulars	
27.	Year of convergence as defined in clause (i) of Explanation to sub-section (2C) of this section.	
28.	Convergence date.	
29.	Amount or the aggregate of the amounts adjusted in the other equity (including capital reserve and securities premium reserve).	
30.	To be increased or decreased by:-	
	(i) amount or aggregate of amounts adjusted in Capital reserve.	
	(ii) amount or aggregate of amounts adjusted in Securities premium reserve.	
	(iii) amount or aggregate of amounts adjusted in the other comprehensive income on the convergence date which shall be subsequently reclassified to profit or loss.	
	(iv) amount or aggregate of amounts adjusted in Revaluation surplus for assets in accordance with the Indian Accounting Standards 16 and Indian Accounting Standards 38 adjusted on the convergence date.	
	(v) gains or losses from investment in equity instruments designated at fair value through other comprehensive income in accordance with Indian Accounting Standards 109 adjusted on the convergence date.	
	(vi) adjustments relating to items of property plant and equipment and intangible assets recorded at fair value as deemed cost in accordance with paragraphs D5 and D7 of the Indian Accounting Standards 101 on the convergence date.	
	(vii) adjustments relating to investments in subsidiaries, joint ventures and associates recorded at fair value as deemed cost in accordance with paragraph D15 of the Indian Accounting Standard 101 on the convergence date.	
	(viii) adjustments relating to cumulative translation differences of a foreign operation in accordance with paragraph D13 of the Indian Accounting Standard 101 on the convergence date.	
	(ix) any other adjustment (to be specified).	



	Sl.No	Nature (1)	Amount (2)
31.		Total [29 +/- (-) 30 (i) to (ix)].	0
32.		1/5th of the Sl. No 31(amount to be carried to Sl. No. 15 of Part A).	0
33.		Details of adjustment for transition amount.	
	(i)	Total transition amount.	
	(ii)	Amount or aggregate of amounts adjusted till immediately preceding year.	
	(iii)	Amounts adjusted in this year.	
	(iv)	Amount to be adjusted in the subsequent year(s).".	

Form Filing Details

Revision/Original	Original
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This form has been digitally signed by **ADITYA PRAVIN RATHI** having PAN **AIBPR0025R** from IP Address **117.247.95.120** on **30/09/2019**. Dsc Sl No and issuer
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2014.2.5.4.51=#13294f6666696365204e6f2c2032312c20326e6420466c6f6f722c20426861766e61204275696c64696e67, STREET=V.S.

Marg, ST=Maharashtra, 2.5.4.17=#1306343030303235, OU=Certifying Authority, O=Verasys Technologies Pvt Ltd., C=IN



FORM NO. 10CCB
 [See rule 18BBB]
Audit report under section 80-I(7)/80-IA(7)/80-IB/80-IC

1	Name of the assessee	DWARKADHISH SAKHAR KARKHANA LIMITED
2	PAN	AABCD0742N
3	Status	Company
4	Ownership status of the undertaking/enterprise	
	(a) Fully owned by assessee	Yes
	(b) Partly owned by assessee	No
	If partly owned, please specify the percentage of ownership	
5	Address	
	Country	INDIA
	Flat/ Door/ Block No.	PLOT NO 19,GARDEN HOMES SOCIETY
	Road/ Street/Block/Sector	GANGAPUR ROAD
	Pin Code/ZIP Code	422002
	Area/ Locality	Nashik
	Post Office	Gole Colony S.O
	District/City	NASHIK
	State	MAHARASHTRA
6	Name of the enterprise or undertaking eligible for deduction under section 80-IA, 80-IB or 80-IC	Dwarkadhisth Sakhar Kar khana Ltd.
7	Section and sub-section of the Income-tax Act, 1961, under which deduction is being claimed	80-IA (4)(iv)
8	Date of commencement of operation/activity by the undertaking or enterprise	28/12/2010
9	Initial assessment year from when deduction is being claimed	2016-17
10	Address (with District and State) of the enterprise/ undertaking claiming deduction	
	Country	INDIA
	Flat/ Door/ Block No.	19
	Road/ Street/Block/Sector	GARDEN HOME SOCIETY
	Pin Code	422002
	Area/ Locality	Nashik
	Post Office	Gole Colony S.O
	District/City	NASHIK
	State	MAHARASHTRA
11	Goods and Services tax identification number / Excise / Service tax registration number and office where registered	
i	Goods and Services tax identification number / Excise / Service tax registration number	27AABCD0742N1ZM
ii	Office where registered	
	Country	INDIA
	Flat/ Door/ Block No.	MALEGAON RANGE,NASHIK (Jurisdictional Office)
	Road/ Street/Block/Sector	
	Pin Code	423105
	Area/ Locality	Malegaon
	Post Office	Soygaon B.O
	District/City	NASHIK
	State	MAHARASHTRA
12	Goods and Services tax identification number / Sales-tax registration number and office where registered	



i	Goods and Services tax identification number / Sales-tax registration number	27AABCD0742N1ZM
ii	Office where registered	
	Country	INDIA
	Flat/ Door/ Block No.	SALES TAX OFFICE MA LEGAON
	Road/ Street/Block/Sector	
	Pin Code	423105
	Area/ Locality	Malegaon
	Post Office	Soygaon B.O
	District/City	NASHIK
	State	MAHARASHTRA
13	Local/State authorities from whom approval is taken (attach copy of approval)(Please attach against point no. 1 in attachment)	GOVERNMENT OF MA HARASHTRA

Eligible Business Under Section 80-IA

14	Development, operation, maintenance of an infrastructure facility:	No
	(a) With respect to the infrastructure facility, does the enterprise:	
	(b) Please specify the nature of the infrastructure facility*** [e.g., road, bridge, rail system, port, etc.[Explanation to section 80-IA(4)(i)]] (Please attach against point no. 3 in attachment)	
	(c) Has the operation and maintenance of the infrastructure facility been received on transfer from its developer in accordance with the agreement with the Central/State Government/local authority/any other statutory body	
	(d) If yes, please specify the first year of claim of deduction under section 80-IA by the developer (Attach copy of Form 10CCB of developer)(Please attach against point no. 4 in attachment)	
15	Providing telecommunication services:	No
	(a) Please specify the nature of telecom service [e.g., basic telecom service, cellular service, etc. [Section 80-IA(4)(ii)]]	
16	Development, operation, maintenance of industrial park/SEZ	No
	(a) With respect to the industrial park/SEZ, does the undertaking	
	(b) (i) Name of the industrial park/SEZ (Please attach against point no. 5 in attachment)	
	(ii) Address of the industrial park/SEZ	
	Country	
	Flat/ Door/ Block No.	
	Road/ Street/Block/Sector	
	Pin Code	
	Area/ Locality	
	Post Office	
	District/City	
	State	
	(c) Has the operation and maintenance of the industrial park/SEZ been received on transfer from its developer	
	(d) If yes, first year of claiming deduction under section 80-IA by the developer (Attach copy of Form 10CCB of developer)(Please attach against point no. 6 in attachment)	
17	Generation, transmission, distribution of power	
	(a) Does the undertaking generate power or generate and distribute power	Yes
	(i) If yes, indicate the year in which the undertaking has started generating power	2010-11
	(b) Does the undertaking transmit or distribute power	No
	(i) If yes, indicate the year in which the new transmission and distribution lines were laid	
	(c) Has there been substantial renovation and modernization of the existing network of transmission or distribution lines	No
	If yes, please specify,-	



(i) the year in which the substantial renovation and modernisation of the existing network of transmission or distribution lines took place	
(ii) book value of plant and machinery as on 1-4-2004 (₹)	
(iii) value of increase in the plant and machinery in the year of substantial renovation and modernisation (₹)	

Eligible Business Under Section 80-IB

18	Industrial undertakings engaged in manufacture or production of article or thing or operation of cold storage plant	
	(a) Does the industrial undertaking manufacture or produce any article or thing specified in the Eleventh Schedule (Please specify the article or thing.....)	
	(b) If yes, does the manufacturing process use power	
	(c) Number of workers employed in the manufacturing process	
	(d) Does the industrial undertaking operate any cold storage plant	
	(e) Please specify if the company is a small scale industrial undertaking	
	(f) If the industry is located in the North Eastern Region, is the industry a notified industry as per second proviso to section 80-IB(4)?	
	(g) If the industry is located in Jammu and Kashmir, does it manufacture or produce any article or thing specified in part 'C' of the Thirteenth Schedule?	
19	Business of ship	
	(a) Is the ship owned by an Indian company and wholly used for the business carried on by it	
	(b) If the ship was acquired on transfer, was the ship owned or used in Indian territorial waters by a person resident in India	
20	Business of hotel	
	(a) Is the hotel located in	
	(b) Is the hotel approved by the prescribed authority under rule 18BBC of the Income-tax Rules, 1962?	
21	Business of scientific research and development	
	(a) Is the business approved by the prescribed authority under rule 8D? (Please attach copy of approval)(Please attach against point no.7 in attachment)	
	(b) Does it fulfil the conditions prescribed in rule 18DA of the Income-tax Rules?	
22	Commercial production or refining of mineral oil	
	(a) Is the undertaking engaged in the commercial production or refining of mineral oil?	
	(b) If yes, please specify:	
23	Developing and building housing projects	
	(a) Date of approval by local authority (Please attach copy of approval/ if approval is obtained more than once, attach copy of first approval of the building plan)(Please attach against point no.8 in attachment)	
	(b) Date of completion of the housing project (Please attach copy of the completion certificate issued by the local authority)(Please attach against point no.9 in attachment)	
	(c) Size of plot of land of the project	
	(d) Is the project situated in Delhi or Mumbai or within 25 kilometres from their municipal limits	
	(e) Built-up area of the residential unit of the project	
	(f) Built-up area of the shops and other commercial establishments situated in the project	
	(g) Whether the project is carried out in accordance with a scheme framed by Central/State Government for re-construction/re-development of existing buildings in areas declared to be slum areas under any law in force and notified by the Board. (Please attach a copy of CBDT's notification)(Please attach against point no.10 in attachment)	
	(h) Please specify the method of accounting adopted	
24	Other business activities	



(a) Is the undertaking in the business of setting up and operating a cold chain facility for agricultural produce	
(b) Is the undertaking in the integrated business of handling, storage and transportation of foodgrains	
(c) Is the undertaking in the business of processing, preservation and packaging of fruits or vegetables	

Eligible Business Under Section 80-JC

25	(i) Whether the undertaking or enterprise is located in an area notified by the Board for the purposes of section 80-IC (ii) If yes, please indicate,- (a) Name of the Export Processing Zone/Integrated Infrastructure Development Centre/Industrial Growth Centre/Industrial Park/Estate/ Software Technology Park/Industrial Area/Theme Park and the District/State in which located (i) Name of the Export Processing Zone/Integrated Infrastructure Development Centre/Industrial Growth Centre/Industrial Park/Estate/ Software Technology Park/Industrial Area/Theme Park (ii) The District/State in which located Country Flat/ Door/ Block No. Road/ Street/Block/Sector Pin Code Area/ Locality Post Office District/City State (b) Khasra No. of the undertaking or enterprise (Also indicate the Board's Notification No.) (c) If the eligible business is new, please give the date of commencement of production or manufacture of article or thing (d) If the existing business has undertaken substantial expansion, please specify,- (i) The date of substantial expansion (ii) The total book value of plant and machinery (before taking depreciation in any year) as on first day of the previous year in which substantial expansion took place. (₹) (iii) Value of increase in the plant and machinery in the year of substantial expansion. (₹) (e) Does the undertaking or enterprise manufacture or produce any article or thing specified in the Thirteenth Schedule (If yes, please specify the article or thing) (f) Does the undertaking or enterprise manufacture or produce any article or thing specified in the Fourteenth Schedule (If yes, please specify the article or thing or operation)	:
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10CCB - 26 to 30

26	For claim of deduction under section 80-IA(4)(ii) and (iv)/ 80-IB(3), (4), (5), (7) and (11)/80-IC, please indicate : (a) Whether the undertaking or enterprise has been formed by the splitting up or the reconstruction of a business already in existence (b) If yes, whether the circumstances and the period specified in section 33B is applicable (Please give details) (c) Has the undertaking or enterprise received any machinery or plant on transfer which was previously used for any purpose (d) If yes, please specify value of machinery or plant received on transfer (₹) (e) Total value of machinery or plant used in business (₹)	:
27	Total sales of the undertaking(₹)	193402036
28	Transactions by the undertaking to a related concern of the assessee, or another undertaking of the assessee, or the co-owner of the undertaking, or another undertaking of the co-owner : [Related concern is a person within the meaning of section 40A(2)(b)]	Yes



S. No.	Name of related Concern	Nature of transaction	Amount (INR)
1	SUGAR DIVISION OF A SSESSEE	PURCHASE OF BAG ASSE	223642606
2	SACHIN SAWANT	DIRECTOR REMUNERATION	1389984
3	KAILAS SAWANT	DIRECTOR REMUNERATION	1137259
29	Profits and gains derived by the Undertaking/enterprise from the Eligible business# (₹)(Please attach against point no.2 in attachment)		-102462775
30	Deduction under section (₹)		0

Declaration

We have examined the balance sheet of the above industrial undertaking or enterprise styled** **Dwarkadhis Sakhar Karkhana Ltd.** (Name of the undertaking),

Address of the undertaking

Country	INDIA
Flat/ Door/ Block No.	19
Road/ Street/Block/Sector	GARDEN HOME SOCIETY
Pin Code	422002
Area/ Locality	Nashik
Post Office	Gole Colony S.O
District/City	NASHIK
State	MAHARASHTRA

and belonging to the assessee M/s **DWARKADHISH SAKHAR KARKHANA LIMITED** (Permanent Account No. **AABC D0742N**) as at **31/03/2019** and the profit and loss account of the said industrial undertaking or enterprise for the year ended on that date which are in agreement with the books of account maintained at the head office at

Country	INDIA
Flat/ Door/ Block No.	19, GARDEN HOME SOCIETY
Road/ Street/Block/Sector	GANGAPUR ROAD
Pin Code	422002
Area/ Locality	Nashik
Post Office	Gole Colony S.O
District/City	NASHIK
State	MAHARASHTRA

and branches at **0**

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit, in our opinion, proper books of account have been kept by the head office and the branches of the industrial undertaking or enterprise aforesaid visited by us so far as appears from our examination of books, and proper returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below : **OUR** our In our opinion the undertaking or enterprise satisfies the conditions stipulated in section 80-IA and the amount of deduction claimed under this section in item 30 is as per the provisions of the Income-tax Act and meets the required conditions. In our opinion and to the best of our information and according to explanations given to us, the said accounts give a true and fair view.

- (i) in the case of the balance sheet, of the state of affairs of the above named industrial undertaking or enterprise as at **31/03/2019** ; and
- (ii) in the case of the profit and loss account, of the profit or loss of the industrial undertaking or enterprise for the accounting year ending on **31/03/2019**

Place: **NASHIK**

Date: **30/09/2019**

Form Filing Details

Revision/ Original	Original
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