FORM 3CD

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Auditor Detail	Signing Person Detail
Auditor's Name :- Nirav Dhansukhlal Shah	Signing Person Name :- AJAYKUMAR BALWANTRAI MITTAL
Membership No. :- 106627	PAN :- ADKPM7724Q
Firm Name :- Nirav D Shah & Co.	Status :- DIRECTOR
FRN No. :- 0119132W	
Status :- Proprietor	

Niray D Shah & Co.

Chartered Accountants



A-403, Nirman Complex,Opp. Havmor, Nr. Stadium Circle, Navrangpura,Ahmadabad City,AHMEDABAD GUJARAT 380009 Ph. 9825137976,79-26401910

e-mail: info@ndshah.com

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

 We report that the statutory audit of M / s. ARMAANYA TEXTILES PRIVATE LIMITED
 1,SONA ROOPA APPARTMENT,OPP LAL BUNGLOW,C.G. ROAD,NAVRANGPURA,AHMEDABAD PAN AAOCA0790J

was conducted by us Nirav D.Shah & Co. in pursuance of the provisions of the Companies Act, 2013 Act, and we annex hereto a copy of our audit report dated 21-Jun-2023 along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 01-Apr-2022 to ending on 31-MAR-2023
- (b) the audited Balance Sheet as at 31-MAR-2023; 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	Others	Observation for Clause 16 of Form No. 3CD - The figures have been verified by with the books of account and other records produced in the normal course of audit. As per the accounting policies consistently followed by the Company, there are no items of income which have not been credited to the Profit & Loss Account
2	Others	Observation for Clause 21 (a) (ii) of Form No. 3CD - the word Personal Expenses is confined to and attached with the assessee and not necessarily to and with persons other than the assessee. The assessee being a Company, the question of it having personal expenses normally does not arise. On the basis of (i) examination of books of account; (ii) the vouchers produced before us for verification; (iii) explanation given and representation made to us and (iv) the check and control relating to authorizing the expenditure, personal expenses other than those payable under contractual obligation in accordance with the generally accepted business practices have not been charged to revenue.
3	Others	Observation for clause 21 (b) of Form No. 3CD - considering the diverse nature and volume of transactions in respect of which tax is deductible at source on payments covered by the provisions of Section 40(a), in the case of the Company, the disclosure given under this clause is based on the exceptions noted in the course of verification on a test check basis and the information provided by the Company. The Company has represented that there are no amounts inadmissible other than those reported under this clause.
4	Others	Observation for Clause 21 (d) (A) and Clause 21 (d) (B) of Form No. 3CD - The assessee has represented that all the payments for expenses in excess of Rs. 10,000/- (Rs. 35,000/- in case of plying, hiring or leasing goods carriage) have been made by account payee cheques account payee bank drafts or through electronic transfer. However, this could not be verified by us as the necessary evidence is not in the possession of the Company.

5	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	Observation for Clause 22 of Form No. 3CD - The Company has initiated the process of obtaining from suppliers who have registered themselves under the Micro. Small and Medium Enterprises Development Act, 2006 (MSMED Act, 2006). The information has been complied to the extent of responses received by the Company from its suppliers with regard to their registration under Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act, 2006). In the absence of complete information relating to the suppliers registered under Micro, Small and Medium Enterprises (Development) Act, 2006, the balance due to Micro, Small and Medium Enterprises at year end and interest paid or payable under MSMED Act, 2006 during the year could not be complied and disclosed.
6	Records produced for verification of payments through account payee cheque were not sufficient	Observation for Clause 31 (a) of Form No. 3CD - The mode of acceptance of loans or deposits taken during the year is shown as cheque, which may include draft/electronic transfer, unless otherwise stated therein, since the assessee is not in the possession of necessary evidences. Further, due to non - availability of such necessary evidences, it is not possible for us to verify whether such loans or deposits have been taken or accepted by an account payee cheque, draft or electronic transfer. The amount of loan taken or accepted excludes the amount of interest credited to the lender or depositor account. The particulars, if any, furnished under this clause have been provided by the assessee.
7	Records produced for verification of payments through account payee cheque were not sufficient	Observation for Clause 31 (b) of Form No. 3CD - the mode of acceptance of specified sum taken during the year is shown as Cheque, which may include draft/electronic transfer unless otherwise stated therein, since the assessee is not in the possession of necessary evidences. Further due to non-availability of such necessary evidences, it is also not possible for us to verify whether such specified sum have been taken or accepted by an account payee cheque, account payee draft or electronic transfer. The particulars, if any, furnished under this clause have been provided by the assessee.
8	Records produced for verification of payments through account payee cheque were not sufficient	Observation for Clause 31 (ba) of Form No. 3CD - It is not possible for us to verify and report the 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, received by a cheque, bank draft or electronic clearing system during the previous year, since the assessee is not in the possession of necessary evidences.
9	Records produced for verification of payments through account payee cheque were not sufficient	Observation for Clause 31 (bb) of Form No. 3CD - It is not possible for us to verify and report the 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, received by a cheque or bank draft not being account payee cheque or an account payee bank draft, during the previous year, since the assessee is not in the possession of necessary evidences.
10	Records produced for verification of payments through account payee cheque were not sufficient	Observation for Clause 31 (bc) of Form No. 3CD - It is not possible for us to verify and report the 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 a single transaction or in respect of transactions relating to one event or occasion to a person, paid by a cheque, bank draft or electronic clearing system during the previous year, since the assessee is not in the possession of necessary evidences.
11	Records produced for verification of payments through account payee cheque were not sufficient	Observation for Clause 31 (bd) of Form No. 3CD - It is not possible for us to verify and report the 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 a single transaction or in respect of transactions relating to one event or occasion to a person, paid by a cheque or bank draft not being account payee cheque or an account payee bank draft, during the previous year, since the assessee is not in the possession of necessary evidences.

40	D 1 1/ 20 2 1	0
12	Records produced for verification of payments through account payee cheque were not sufficient	Observation for Clause 31 (c) of Form No. 3CD - The mode of repayment of loans or deposits repaid during the year is shown as cheque, which may include draft/electronic transfer, unless otherwise stated therein, since the assessee is not in the possession of necessary evidences. Further, due to non-availability of such necessary evidences, it is not possible for us to verify whether such loans or deposits have been repaid by an account payee cheque, draft or electronic transfer. The particulars, if any, furnished under this clause have been provided by the assessee.
13	Records produced for verification of payments through account payee cheque were not sufficient	Observation for Clause 31 (d) of Form No. 3CD - It is not possible for us to verify and report the particulars of repayment of loan, deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft or electronic clearing system, during the previous year, since the assessee is not in the possession of necessary evidence.
14	Records produced for verification of payments through account payee cheque were not sufficient	Observation for Clause 31 (e) of Form No. 3CD - It is not possible for us to verify and report the particulars of repayment of loan, 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 which is not an account payee cheque or account payee bank draft during the previous year, since the assessee is not in the possession of necessary evidence.
15	Others	Observation for Clause 34 of Form No. 3CD - details furnished under clause 34 of Form 3CD are based on TDS/TCS statements furnished and certified by the assessee. We have obtained reasonable assurance with regard to the compliance with the provisions of Chapter XVII-B and/or Chapter XVII-BB. We have applied test checks on the basis of concept of materiality as a verification process which is in line with the Auditing Standards generally accepted in India. However, in view of the voluminous transactions and considering accounting systems in accounting software, the particulars, if any, furnished under this clause have been provided by the assessee.
16	Others	Observation to Clause 42 (a) - Observation for Clause 42(a) of Form No. 3CD - based on the information provided to us, the assessee has not entered into any specified financial transaction during the year under review required to be reported in Form 61 or Form 61A or Form 61B.
17	Others	Observation - 1 - for Clause 44 of Form No. 3CD - Expenditure are broadly categorized between expenditure in respect of entities registered under the GST on which input credit claimed, and expenditure where input tax credit not availed, expenditure have been bifurcated between expenditure relating to entities not registered under GST and expenditure relating to the goods or services exempt from GST.
18	Others	Observation - 2 - for Clause 44 of Form No. 3CD - It is informed to us that due to voluminous transactions, it is not possible to provide accurate details of expenditure incurred relating to gst registered dealers falling under composition scheme.

For Nirav D Shah & Co. Chartered Accountants (Firm Regn No.: 0119132W)

Sd/-(Nirav Dhansukhlal Shah) Proprietor Membership No: 106627

Place :Ahmedabad Date : 12/08/2023 UDIN : 23106627BGWEOO2995

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 ARMAANYA TEXTILES PRIVATE LIMITED 01 Name of the assessee 02 Address 1,SONA ROOPA APPARTMENT,OPP LAL BUNGLOW, C.G. ROAD, NAVRANGPURA, AHMEDABAD 03 Permanent Account Number (PAN) AAOCA0790J 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 Other Registration No. Name of Act State Description (optional) 24AAOCA0790JIZI Goods and service tax **GUJARAT** 05 Status Company from 01-Apr-2022 to 31-MAR-2023 06 Previous year 2023-24 Assessment year Indicate the relevant clause of section 44AB under which the audit has Relevant clause of section 44AB under which the audit has been conducted been conducted Third Proviso to sec 44AB: Audited under any other law 08a Whether the assessee has opted for taxation under section No 115BA/115BAA/115BAB/115BAC/115BAD?

Part B

09	a)	If firm or asso partners/members		•			NIA	Name		Profit sharing ratio (%)				
	b)	If there is any charge profit sharing ration the particulars of s	o sinc	e the last date o	f the pi	receding year,								
		Name of Partner/Membe	er	Date of change	Тур	oe of change	Old profit sharing ratio	New profit Sharing Ratio		Remarks				
10	a)	Nature of busines profession is carr every business or	ied o	n during the prev										
		Sector		Sub Sector	•	Code	Remarks if any:							
		MANUFACTURIN	NG	Manufacture of textiles (other th handloom)	an by	04024	Textiles We	eaving						
		WHOLESALE AN RETAIL TRADE		Wholesale of oth textile fibres	ner	09015	Textiles							
	b)	If there is any cha			ısiness	or profession,	No							
		Business		Sector	S	ub Sector	Code		Remarks	if any:				
11	a)	Whether books of if yes, list of books			l under	section 44AA,	No							

	b)	List of books of account maintained in a co-account generated by accounts are not k addresses of location accounts maintained	ts are kepomputer so by such co lept at on lons along	ot. (Ir syste ompu ne lo g wit	n case book m, mention uter system. cation, ple th the deta	s of accoun the book If the bool ase furnish	t are as of as of the	API LAI AHI RO NA	PARTMENT, C _ BUNGLOW, MEDABAD, C AD, VRANGPURA JARAT, 38000	OPP .G.	Purchases Register, Sales Register, Bank Book, Cash Book, Journal Register, General Ledger (Computerized)			
	,	List of books of acceevamined.						Pur Cas	chases Regis		ales Register, Bank Book, egister, General Ledger			
12	ass the 44E rele	nether the profit and losessable on presumpter relevant section (4BBA, 44BBB,Chapter evant section.) Section Amo	tive basis 4AD, 44 <i>l</i> r XII-G,	,if ye \DA,	s, indicate 44AE, 44	the amount AF, 44B, 4	and 4BB,	1,						
									rcantile system					
13		Method of accounting			-	-								
	b)	accounting employed immediately precedir	d vis-a-vi: ng previou	s the	e method e ar.	mployed ir	the	NO						
	c)	If answer to (b) above change, and the effe				such								
		Particula		OII ti	Increase in				crease in ofit(Rs.)		Remarks if any:			
		Whether any adjustn or loss for comp computation and dis 145(2)	lying wit closure s	th the	ne provision ards notified	ns of ind d under se	ction	No						
	e)	If answer to (d) above adjustments	e is in the	e affi	rmative, giv	e details of	such							
		Particulars		Incr	ease in prof (Rs.)		ease i t(Rs.)	n Net Effect(Rs.)			Remarks if any:			
	f/	Diaglacuma as man ICI	DC					1						
	f)	Disclosure as per ICI							Disclosu	re				
		ICDS II - Valuation of	Inventorie		accord GAAF speci the C provi on ac are pr accord are cord state estim exper discle finance estim in the Inven finish makii obso comp recov locati duties cons	dance with a part of the companies (A part of the crual basis resented in I ments in correct at a safety of the companies of the correct at a part of the companies of the companies of the companies of the companies companies companies companies of coserable taxes on and concerts of coserable taxes on and concerts companies of coserable taxes on and concerts companies of coserable taxes on and concerts companies on a concerts companies of coserable taxes on and concerts companies of coserable taxes on and concerts companies of the companies o	the Gely in a cection cocount cocount cocount cocount cocount cocount computed that the cection cocount cocoun	enerall man 133 mts) manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie the manie t	ally Accepted A aterial aspects of the Compar Rules, 2014, as a SAct, 2013. The state of the previous year, the GAAP required that affect the ted balances of ingent assets a results are known aw materials (in the lower of c required on acceptation of the compart of the lower of c required on acceptation of the compart o	with the hies Account of the hies that reported assets and indicate of the hies that reported as the hies that r	and estimates are recognized			
		ICDS III - Construction ICDS IV - Revenue Re		S	rewar Produ disco buyer	NA Revenue from sale of products is recognized when all the significant ris rewards of ownership of the goods have been transferred to the buyer. Products are stated at contractual realization values net of duty, tax and discounts. Sales return are accounted for when goods are returned by the buyer and received. Interest income is recognized on the time proportion.								
		ICDS V - Tangible Fixe	ed Assets		Prope trade accur	buyer and received.interest income is recognized on the time proportion method taking in to account the amount outstanding and applicable inter rates. All other incomes are accounted on accrual basis. Property. Plant and Equipment are stated at cost net of recoverable taxes trade discounts and rebates and include amounts added on revaluation, accumulated depreciation and impairment loss, if any. The cost of Proper Plant and Equipment comprises its purchase price, borrowing cost and a								

		ICDS VII - Govern	ments Grants	an be pe Sti an De Pro Go ac Gr	intended use. Subsequent expenditures related to an item of Property, Plan and Equipment are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard o performance. Depreciation on Property, Plant and Equipment is provided of Straight Line Method at rates derived on the basis of useful life of the asset and in the manner specified in Schedule - II of the Companies Act, 2013. Depreciation on additions/deletion is provided on pro-rata basis for the per Property, Plant and Equipment remained available for the use. Government grants/subsidies available to the enterprise are recognized whethere is reasonable assurance that the enterprise will comply with the conditions attaching to them and the grants/subsidies will be received. In accordance with the Accounting Standard 12 Accounting for Government Grants, grant/subsidy Government grants/subsidies received/receivable towards specific fixed assets have been deducted from the gross value of the concerned fixed assets and grant/subsidies received during the year toward revenue expenses have been reduced from respective expenses.										
		ICDS IX - Borrowi	ng Costs	Bo qu as	orrowing cost alifying ass set is one th	sts that a ets is cap nat neces	re at oitali saril	tributable to the zed as part of the y takes substa	n respective expenses. e acquisition or construction of he cost of such assets. A qualit ntial period of time to get ready s are charged to revenue.	fying					
		and Contingent A		red is rev es of dis	Provisions involving substantial degree of estimates in measurement are recognized when there is a present obligation as a result of past events an is probable that there will be an outflow of resources. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed unless the possibility of out of resources is remote. Contingent assets are neither recognized nor disclosed in the financial statements.										
14	a) b)	year. In case of deviate	tion of closing stoo tion from the met 5A, and the effect	hod of va	aluation pre	escribed	Wh No	ichever is low	d Finished Goods :- Cost or learning	NRV					
			culars	Increase	e in profit (F	Rs.)		crease in ofit(Rs.)	Remarks if any:						
15		• .	articulars of the o	l capital as	set conver	ted into	NA								
		ck-in-trade:- Description of Capital Assets	Date of Acquisition		ost of uisition	Amount which capita asset convert into sto	n al s ted		Remarks if any:						
16	Am	ounts not credited	l d to the profit and	loss acco	ount, being.	_									
			within the scope o				Nil								
		[Description		Amo	unt			Remarks if any:						
	b)	excise or service or Goods & Se refunds are admi	dits, drawbacks, retax or refunds of rvice Tax,where sitted as due by the Description	sales tax such cred	or value ad dits, drawba	dded tax acks or ed;			Remarks if any:						
			Description		AIIIO	uni			Remarks ii arry.						
	c)	escalation claims	s accepted during	the previo	ous year;		Nil								
			Description		Amo	unt			Remarks if any:						
	d)	any other item of	fincome;				Nil								
		I	Description		Amo	unt			Remarks if any:						
	6)	capital receipt, if	any				Nil								
	<i>e)</i>		Description		Amo	unt	1411		Remarks if any:						
					1				· ·-·····						

17	prev asse	ere any land vious year for essed or asses rred to in secti	a consides	eration le any autho	ess than ority of a	value ad State Gov	opted or	No									
		of receive d or accrued d or assessa ble Line 1 Line 2 Town or District Area Office 2n prov of Area Office 2n prov of Area Office 43C 411 prov to 56(2										Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)?					
18	1961	iculars of depoing to the contract of the contract of the following the following the contract of the contract	each ass														
	a)	Description o		ck of asse	ts.		'										
	b)	Rate of depre	eciation.														
	c)	Actual cost of															
	ca)	Adjustment m									<u></u>						
	cb)	115BAC/115I Adjustment m															
	CD)	to excluding \						·									
	cc)	Adjusted writt	ten down v	/alue		·											
	d)	Additions/dec															
		any addition of account of		t, date pui	t to use; II	ncluding a	idjustmen										
				d Tax cred	dit claimed	d and allow	wed under	r									
				Rules,		respect	of assets	3									
		ii) change in		1st March		and											
		iii) Subsidy					ver name	<u>, </u>									
		called.	or grant v	or reminati	Jonnoni,	by whate	voi manne										
	e)	Depreciation															
	f)	Written down			he year.												
19	Amo	ounts admissib					Amount admissible as Remarks if any:										
		Section	A	mount dek P&L	oited to	per the the Inc	admissible provisions ome-tax A 1961	s of									
20		Any sum paid services rende						Nil									
		him as profits of				ieiwise pa	ayable to										
		•	Descrip	otion	, , , , , ,		Amount			Rema	arks if any	/ :					
		Details of cont funds as referr				oyees fo	r various										
			Name of F)(va).	Amo	ount	Actu	al Date	Due	Date	I	actual int paid				
		EMPLOYEES	STATE IN	ISURANC	E		1800	15/0	5/2022	15/05	/2022	1	800				
	 	EMPLOYEES					1800		7/2022		/2022		800				
	 	EMPLOYEES					1800		8/2022		/2022		800				
	l ⊢	EMPLOYEES					1800		9/2022		/2022		800				
	⊢	EMPLOYEES EMPLOYEES				-	1800 1800		0/2022 1/2022		/2022 /2022		B00 B00				
	 	EMPLOYEES					1800		2/2022		/2022		800 800				
	l ⊢	EMPLOYEES					1800		1/2023		/2022	-	800				
	 	EMPLOYEES					1800		2/2023		/2023		800				
	⊢	EMPLOYEES					1800		3/2023		/2023		800				
	⊢ ⊢	EMPLOYEES					1800		4/2023		/2023		800				
		EMPLOYEES	STATE IN	ISURANC	E		1800	13/0	6/2022	15/06	/2022	1	800				
	ī	PROVIDENT F	UND				2364	15/0	5/2022	15/05	/2022	2	364				

PROVIDENT FUND	2148	13/06/2022	15/06/2022	2148
PROVIDENT FUND	2166	12/07/2022	15/07/2022	2166
PROVIDENT FUND	1902	10/08/2022	15/08/2022	1902
PROVIDENT FUND	2233	12/09/2022	15/09/2022	2233
PROVIDENT FUND	2423	12/10/2022	15/10/2022	2423
PROVIDENT FUND	2202	11/11/2022	15/11/2022	2202
PROVIDENT FUND	2978	13/12/2022	15/12/2022	2978
PROVIDENT FUND	2960	12/01/2023	15/01/2023	2960
PROVIDENT FUND	2862	13/02/2023	15/02/2023	2862
PROVIDENT FUND	3156	14/03/2023	15/03/2023	3156
PROVIDENT FUND	3113	08/04/2023	15/04/2023	3113

			ertisement expenditure etc expenditure of capital nature;										loss account, being in the nature of capital, personal,									
	1	ex	penditu									Nil										
				F	Particula	irs			Am	ount	in	Rs.			Rer	narks i	f any:					
-																						
	2	ex	penditu	re of pe				1	Λ			D-	1			· · · · · · · · · · · · · · · · ·						
					Particula	rs			Aff	ount	in I	KS.	Pof	er to our		marks if		No 2C	٠,٨			
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	3			phlet or							₽,	INII										
			, ,		Particula					ount	in	Rs.			Rer	narks i	f any:					
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	-	su	bscripti		Particula	ro			Λm	ount	·in	Do.			Por	norko i	f onve					
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	6			ire by w			or fine f	or viol	ation	of ar	ny	Nil										
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	-				articula				Amount in F			113.	Remarks if any:									
ŀ	7	Fx	nenditu	ire by	way of	any o	ther ne	enalty	or fin	e n	ot	Nil										
			vered a		O		•															
			Particulars						Am	ount	in	Rs.			Rer	narks i	fany:					
ļ																						
	8			re incur			pose w	hich is	s an o	ffend	е	Nil										
	ł	or	Wnich i	s prohib F	red by i			Т	Am	ount	in	Rs			Rer	narks i	f anv					
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7	Am	ou	nts inac	lmissible	under	section	40(a):-															
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		ŀ	Date	Amou	Natur	Name		Aadh	na Co	unt	Ad	ldre	Addre	Pinco		Local		State	Rem			
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7	A Details o	of paym	ent on	whic	h tax	is not	ded	ducted:			Nil								
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E	Details of	of pavn	ent on	whic	h tax	has b	eer	n dedu	cted b	out	Nil								
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E	etc. under																		
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	payment	nt of	of th		the	ar no		ry	SS		SS	de	Tow		or	Offic		-	rks i
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F	Payment to	PF/ot	her fun	d etc	und	er sub	-cia	use (iv)										
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	Tax paid b	y emp	oyer fo	or per	quisit oss a	es una	der s	sub-cla	ause (st,	NA								
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o al	Tax paid bounts debirry, bonus,	y empo	oyer fo profit ssion o	or per and l	quisit oss a	es und accour ation i	der s	sub-cla	ause (st,	NA								
ai ai	Tax paid bounts debirry, bonus, ion 40(b)/4	y emp ted to commi 0(ba)	oyer fo profit ssion o	or per and l or rem	quisit oss a uner	es und accour ation i	der s nt b nad f;	sub-cla being, i missib	ause (nteres le und	st, der	NA	Amo	unt		\mou!!	nt		Rema	ırks
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ai cti	Tax paid bounts debirry, bonus, ion 40(b)/4	y emp ted to commi 0(ba)	oyer fo profit ssion o	or per and l or rem	quisit oss a uner ation A	es und accour ation i thereo mount ted to	der s nt b nad f;	sub-cla being, i missib	ause (nteres le und	st, der	NA	Amo admis			\moui dmiss			Rema	ırks
no ai	Tax paid bounts debirry, bonus, ion 40(b)/4	y emp ted to commi 0(ba)	oyer fo profit ssion o	or per and l or rem	quisit oss a uner ation A	es und accour ation i thereo mount	der s nt b nad f;	sub-cla being, i missib	ause (nteres le und	st, der	NA							Rema	ırks
no la	Tax paid bounts debirry, bonus, ion 40(b)/4	y emp ted to commi 0(ba)	oyer fo profit ssion o	or per and l or rem	quisit oss a uner ation A	es und accour ation i thereo mount ted to	der s nt b nad f;	sub-cla being, i missib	ause (nteres le und	st, der	NA							Rema	ırks
mo ilai ecti Pa	Tax paid bounts debirry, bonus, ion 40(b)/4	ted to commi	oyer for profit ssion of and con Section	and larger rem	quisit oss a nuner ation A debi	es und accour ation i thereo mount ted to A/C	der s nt b nad f; P/L	sub-cla peing, i missib	ause (nteres le und	st, der	NA							Rema	ırks

		A	othe expe 6DD	r re enditu were cor ac	elevant re covered made b ccount pag	documer d under s y accoun	nts/evid section nt paye	ence, v 40A(3) e cheque	wheth read v e drav	ner the with rule wn on a	e e a	res							
				te of ment	Nature	of paym	ent	Amount	Na	me of the	ne	PAN of the payer		dhaar no					
		В	other refer made acco of an	r releve red to e by ount pe nount	sis of the vant docu or in section account deemed ion under	ments/evon 40A(3 payee of k draft If to be the	vidence BA) rea cheque not, ple profits	, whether ad with ru drawn c ease furni and gair	the ule 61 on a ish th	paymen DD were bank o e details	t e or	/es							
			Dat	te of ment		of paym		Amount	Na	me of th	ne	PAN of the payer		dhaar no	Rem	arks if any:			
	e)		L visior A(7);	n for p	l payment	of gratuity	y not a	llowable	l undei	r section	1	Nil							
		und	der se	ction	by the a 40A(9);				not a	allowable	e N	Nil							
	g)	par			any liabilit	-					N	Nil							
			Na	ture o	of Liability		Amo	unt	Remarks if any:										
	h)	am	ount	of do	duction in	admissih	la inte	arme of e	of section 14A in Nil										
	11)	res	pect (of the	expendite part of the	ure incuri	red in re come;	elation to	to income which										
				Parti	culars		Amoı	unt					Remark	s if any	y:				
	i)	am	ount	inada	nissible ur	ndor the r	rovico	to coction	26/1	\/;;;\		Nil							
22	Am	oun	t of i	ntere	st inadmi: n Enterpri	ssible ur	nder se	ction 23	of th				ur obse	ervatio	n in Form	No. 3CA			
23	Pai		lars c		ments ma					r section	ו								
		Nai	me of ed Pa		Relat	tion	С	ate		Payment de(Amou			re of	PAN	of Related Party	Aadhaar no			
	Arc	o In	dustr		Associate Enterprise		31-Mar	I-Mar-2023			2000	000 Factory Rent			FA2949Q				
		ykuı wan tal			Director		31-Mar	-2023	39000		0000	000 Director Remuneration		ADKI	PM7724Q	589672262182			
		ıl Ba	lwant	rai	Director		31-Mar	-2023		390000		Director Remune		AJLF	M3308H	610508005774			
	Mit	tal			Son of Dire	ector	31-Mar			60000				DQD	PM7800Q	920905052999			
	Lim	nited		I	Associate Enterprise		31-Mar					Interest Unsecui			CM9771Q				
24					to be pr 33ABA o		gains	under sed	ction	32AC o	r N	Nil							
		Sec	tion		Descr	ription		Amoun	t				Rem	narks if	fany:				
25			nount tation		orofit char	geable	to tax	under se	ection	41 and	d N	Nil							
		١	lame	of Pa	arty		unt of ome	S	Sectio	n		escription transactio		-	itation if	Remarks if any:			
26	:	- ما	0055	ot of	nnv 011=====	oforma =l + -	in als:	100 (c) (t)	\ (c) (4) (2) (t)	<u> </u>	(a) of	lion 405) +hc !	obility for	high:			
∠0	i In respect of any sum referred to in clause A pre-existed on the first day of the pre-											(g) or sec	1011 435	, me II	ability for W	HIGH			
			not a	allowe	d in the a	assessme	ent of a												
			a) p	aid d	uring the							Nil		_					
	Nature of Liability Ar							Amoun	ıt	Re	ema	arks if any	:	\perp	Se	ction			
		b) not poid during the provious very						 				Jil							
		b) not paid during the previous year; Nature of Liability Am						Amoun	ıt	Nil Remarks if any: Section					ction				
														1					
	B was incurred in the previous year and wa							nd was											

		a)	paid on or bef	ne previous yea		•						
- 1				of Liability	Amour			marks if	any:		Section	
				d - Administration	on 5	600 Paid	on 13/0	14/2023	<u> </u>) -provident uation/gratuit	y/other
			Employee State Employee Con		31	13 Paid	on 08/0	14/2023		Sec 43B(b) -provident uation/gratuit	y/other
			Employee State Employer Cont		134	Paid	on 08/0	4/2023		Sec 43B(b) -provident uation/gratuit	y/other
				m Loan from Ax 2206005372783	-	558 Paid	on 03/0	4/2023		Sec 43B (e	e)- interest or duled bank	loan
				m Loan from Ax 2206005372780	03	and R 01/05	s.30,3: /2023	38/- paid			e)- interest or duled bank	loan
			Bank A/C no. 9	m Loan from Ax 2206005372781	16	and R	s.2,95	7/- paid	30/4/2023 on 01/05/2023	from sche		
			Bank A/C no. 9	m Loan from Ax 2206005372782	29	Paid				from sche	e)- interest or duled bank	loan
			Professional Ta	ax - Employee		200 Paid				/superann fund) -provident uation/gratuit	y/other
			Provident Fund Contribution	ł - Employee	18	B00 Paid	on 08/0	14/2023) -provident uation/gratuit	y/other
			Provident Fund Contribution	i - Employer	18	Paid o	on 08/0	4/2023) -provident uation/gratuit	y/other
			TDS u/s 192B		2561	20 Paid	on 26/0	4/2023) -tax , duty,ce	ess,fee
			TDS u/s 194A		2138	Paid o	on 26/0	4/2023		Sec 43B(a etc) -tax , duty,ce	ess,fee
			TDS u/s 194C			94 Paid				etc) -tax , duty,ce	
			TDS u/s 194Q			and R	s 3076	paid or	26/04/2023 n 15/05/2023	etc) -tax , duty,ce	
			TDS u/s 194H			73 Paid o				etc) -tax , duty,ce	
		b)	not paid on or	hofore the ofe			on 26/0	Nil		etc) -tax , duty,ce	ess,ree
		0)			T .		Da			1	Castian	
			Nature	of Liability	Amou	nt	Ker	marks if	any:		Section	
			vhether sales t duty or any o					No				
_			through the pi									
7 ;	,	utilised and los	nt of Central \ I during the press account and Tax credits in t	evious year and I treatment of	d its treatme	ent in the	profit	No				
	b)	Particu	lars of income to the profit ar	or expenditure		riod credi	ted or	NA				
- 1		debitet	Type	Particu		An	nount		Prior period t	ear in	Remarks	if any:
									yyyy-yy fo	Jillat)		
						s receive	d any	No				
F t	prop the	perty, b public	uring the previously being share of a are substantial be consideration	a company not ly interested, w	being a cor vithout cons	npany in ideration	or for					
r t i	prop the inac yes	perty, b public dequate , please	peing share of a are substantial e consideration e furnish the de	a company not ly interested, w as referred to etails of the san	being a cor without cons to in section ne.	npany in ideration i 56(2)(vi	or for ia), if		,		,	
r t i	prop the inac yes N	perty, b public dequate	peing share of a are substantial e consideration e furnish the defit the PAN of from personares	a company not ly interested, we as referred the san of the Aadhaa	being a cor without cons to in section me. ar Nam compa shai	npany in ideration	or for ia), if		No. of Shares Received	Amount of consideration paid		Rema s if ar

	29	Wheth	er duri	ng the	previo	us yea	r the	asses	see r	eceive	ed any	No						
		consid	eration	for issu	ue of sl	narės v	vhich e	excee	ds the	a fair i	market							
					as refe tails of t			ction	56(2)(VIID),	ir yes,	,						
			e of the				AN of the	he	Aad	haar		. of	Amo	unt of	F	air	F	Remarks if any:
			hom co				person	l	n	10		ares		derati	_	arket		
		receiv	ea for i	ssue or	shares						ISS	ued		n eived		ue of shares		
	29				ount is t													
					ncome section				as re	eferre	d to in	1						
F		Cia	use (IX)		e of Inco		CHOIL	<i>.</i>		Am	ount				F	Remark	s if a	ny:
	ŀ																	,
	29				ount is													
					ncome section				as re	eferre	d to in	1						
F		Ula	use (x)		e of Inco		CHOIT 5	0		Am	ount				F	Remark	s if a	ny:
	ŀ																	,
					nt borr													
					nterest gh an ac							,						
		Name		Rema	PAN	Aadh			Addr			Loc	Post	Stat	Date	Amo	Amo	Date of
		of the	nt	rks if	of the	aar	ntry	ess	ess	ode	or	ality	Offic		of	unt	unt	
		perso n	borro wed	any:	perso n	no		Line 1	Line 2		Tow n or	or Area	е		Borr		repa	l
		from	weu		''			'	_		Distr	Alea			g	ding	14	
		whom									ict					inter		
		amou nt														est		
		borro																
		wed																
		or repai																
		d on																
	•	hundi									+					1		
	30	A W	l nether n	rimarv	l adjustn	l nents to	o trans	fer pr	ice. a	l s refe	rred to	NA						
		in s	sub sec	tion (1)	of sect													
L			evious y		of Am	ount in	Do	\\/hc	ther th	20	\/\/hc	 ether	Λmo	unt/Da	c) of	Exped	tod	Remarks if anv:
			section			primar			si iei ii ss moi		1	16	1	nputed	,	Date		Remarks II any.
		92	2CE pri	mary	ad	justme		avail	able w	/ith		ess	I	est inc				
		adjus	tments	is made	Э				ociate rprise			ney been	1	ich ex ney wh				
									red to		repat	riated		not be				
									riated as per			n the		oatriate thin th				
									ion of		1.	ne	1	cribed				
								secti	on (2)	of			ľ					
								Secti	on 92	UE								
\vdash	30	B Wł	nether 1	the ass	essee	has inc	urred	exper	nditure	durir	l na the	NA						
		pre	evious y	ear by	way of	interest	or of	simila	r natur	e exc	eeding	ı						
		on 94		rupees	as ref	erred to	o in su	b sec	tion (1	I) of s	section							
H			unt(in	Earr	nings	Amou	unt (In	Ass	Year	of	Amou	nt of	Ass	Year o	of A	Amoun	t of	Remarks if any:
		Rs) of	bet	ore	Rs) of		nterest		intere		1	terest	_	intere		-
			est or nilar		rest, preciat		nditure ay of		enditu rough		expend broug			enditur arried	eee	xpendi carrie		
		nat	ure	ion	and	inter	est of	for	ward a	as	forwar	d as	foi	rward		forwa	rd	
		incu	rred		zation(nilar ro ac		er sub		per s		I	arried	, <u>,</u>	carrie		
				l .	ΓDA) ig the		re as above		tion (4) tion 9		ection section		I	vard as er sub) f	orward per su		
				prev	ious/	wh	ich		,			_	section	on (4)		ction (4) of	
				year (In Rs)		eeds % of						secti	on 94-	B Se	ection 9	94-B	
							DA as											
						per (ii)	above	:										
1	l			I		I		1		- 1			I		1		J	

		March,2022) .	lause is ke	-					-		
•		Nature of the	ne impermiss arrangeme	sible avoidan ent	ce	benefit yea agg pa	nt (in Rs) of the in the previous ar arising, in regate, to all arties to the rangement	ous		Ro	emarks if any	<i>/</i> :
		limit specifie	ed in section	or deposit in 269SS take				Refe	r to o	ur observati	ion in Form	No. 3CA
		previous yea Name of the lender or depositor	ar Address of the lender or depositor	PAN of the lender or depositor	Aadh	aar no	Amount of loan or deposit taken or accepted	loai osi squ up d t Pre	ether he n/dep t was uared during he vious ear	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case the loar or deposit was taken or accepte by cheque or bank draft, whether the sam was taken or accepted by an account payee cheque or an account payee bank draft.
	AJAY BALWANT RAI MITTAL HUF	7,DHANAN JAY BUNGALO WS,100 Ft Ring Road,SATE LLITE,AHM EDABAD,G UJARAT,38	AAGHA117 7G	589672	262182	13747809	I	No	10335279	Electronic clearing system	Account payee cheque	
		ATUL BALWANT RAI MITTAL	1,SONA ROOPA APARTME NTS,C. G. ROAD,NAV RANGPUR A,AHMEDA BAD,GUJA RAT,38000 9	AJLPM3308 H	610508	005774	10500000	ı	No	10000000	Electronic clearing system	Account payee cheque
		Harsh Exim Private Limited	Gujarat	AACCN888 9R			5000000	ı	No	5150904	Electronic clearing system	Account payee cheque
	Mittal Sections Limited	1,Sona Roopa Apartment, Opp. Lal Bunglow,C. G. Road,Navra ngpura,Ah medabad	AAFCM977 1Q			16300000	Y	'es	23967935	Electronic clearing system	Account payee cheque	
		Moneywise Financial	11/6B,2nd Floor Shanti Chamber Pusa Road,Karol Bagh	AADCS734 6H			2441000	I	No	2510715	Electronic clearing system	Account payee cheque
		SUSHILAD EVI BALWANT RAI MITTAL	7,DHANAN JAY BUNGLOW S,100 Ft. ROAD,SAT ELLITE,AH MEDABAD, GUJARAT, 380015	AAYPM579 8H	960028	940037	7500000	ı	No	7500000	Electronic clearing system	Account payee cheque

	per	Name of the rson from whom becified sum is received	person fro	of the Nar om whom m is receiv	specified	of the p whom	the Nam erson fro specified received	m	ar no	Amou spec sum t or acco	ified aken	spec sum take accep chec bank o usc elect clea sys throu	her the cified a was en or oted by que or draft or e of tronic aring stem ugh a ank ount	sp su ta acce bar whe sar ta acce an a che an a	ase the ecified m was ken or epted by eque or ak draft, ether the me was ken or epted by account layee eque or account ee bank draft
b	a)	Particulars of limit specified person in a da respect of tran from a persor receipt is other	in section in yor in restance of the sections of the section of t	on 269S spect of elating to the pre by a che	T, in agg a single to o one ever vious yea eque or ba	gregate ransacti nt or c ar, whe ank dra	from a from a from or in occasion the such fit or use		our ok	 	tion in	Forn	n No. 3	CA	
		of electronic cle Name of the			ugh a ban dress of the			N of the pa	yer A	adhaar no	Natui transa n	actio	Amoun of receip		Date of receipt
b	b)	Particulars of limit specified person in a darespect of transfrom a person, an account payduring the previous from the p	in section ay or in received the control yee cheque	on 269S espect o elating to by chequive or an a	T, in agg f single tra o one eve le or bank account pa	gregate ansaction ent or of draft, nayee ba	from a on or in occasion oot being ink draft,			oserva	tion in	Forn	n No. 3	CA	
		Name of the		Addre	ess of the pa	ayer	PAI	of the pay	er		Aadha	ar no			ount of eceipt
b	c)	Particulars of ethe limit specific person in a darespect relating otherwise that electronic clear the previous years Name of the	fied in set of the set	ection 26 spect of event or cheque of m throug	69ST, in a a single to cocasion bank o	aggrega ransacti n to a draft or accoun	ite to a ion or in person, use of it during			adhaar	Natui transa	re of actio	Amoun of paymer	t	Date of payment
b	d)	Particulars of elimit specified in a day or in relating to one cheque or balcheque or ar previous year.	in section respect of event or nk draft, n account	269ST, of single occasion not being t payee	in aggregatransaction to a pers g the anabank dra	ate to a n or in son, ma account aft, du	a person respect ade by a t payee ring the			oserva			n No. 3		
		Name of the	Payee	Addre	ss of the Pa	ayee	PAN	l of the Pay	ee 		Aadha	ar no			ount of syment
	spe	l rticulars of eace ecified advance section 269T ma	in an am ade during	ount exc the prev	eeding the ious year:	e limit s			our ok	serva	tion in	Forn	n No. 3	CA	
		me of the payee	Address pay	of the	PAN of t payee	he A	no	Amount of the repayment	amo outsta in t accor any durin Prev	mum bunt unding the unt at time g the rious ear	Wheth repay was n by cho or bank or us electriclean syst throut bank according to the control of	ment nade eque k draft se of ronic ring em gh a nk	repair made bank of the rep according	by ch lraft, same aid b ount p que	nt was neque or whether e was by an payee or an payee

	Ajaykumar Balwantrai Mittal	1,Sona Roopa Apartments,C. G. Road,Navrangpur a,Ahmedabad,Guj arat,3800	ADKPM7724Q	5896722 62182	3747809	10335279	clea	ronic ring tem	Acco	unt payee ue
	Atul Balwantrai Mittal	1,Sona Roopa Apartments,C. G. Road,Navrangpur a,Ahmedabad,Guj arat,3800	AJLPM3308H	6105080 05774	500150	10000000	clea	ronic ring tem	Acco	unt payee ue
	Aditya Birla Finance Ltd	G-19,Nirman Complex,Behind Bus Stand,Navrangpur a,Ahmedabad	AABCB5769M		1301496	1333480	clea	ronic ring tem	Acco	unt payee ue
	Fullerton India Credit Co. Ltd	102,Jupitor House,Opp.Jade Blue.Makarba,Ah medabad	AAACD1707C		1274968	1167969	clea	ronic ring tem	Acco	unt payee ue
	MITTAL SECTIONS LIMITED	1,SONA ROOPA APARTMENT,OPP . LAL BUNGLOW,C. G. ROAD,AHMEDAB AD,GUJARAT,380 009	AAFCM9771Q		36221125	23967935	clea	ronic ring tem		
	Moneywise Financial	11/6B,2nd FLOOR,SHANTI CHAMBER PUSA ROAD,KAROL BAGH,NEW DELHI	AADCS7346H		267260	2510715	clea	ronic ring tem	Acco	unt payee ue
d)	advance in an am 269T received oth	ayment of loan or count exceeding the erwise than by a ching system through	e limit specified neque or bank o	l in section draft or use		our observa	tion ir	n Forn	n No.	3CA
	Name of the pay	/er	Address o	f the payer		PAN (pay	of the yer	Aadh	aar no	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
e)	advance in an am 269T received by	ayment of loan or nount exceeding the a cheque or bareque or bareque or bareque or account parts.	e limit specified nk draft which	in section is not ar	1	our observa	tion ir	n Forn	n No. :	3CA

Year loss / Depreciation allowance returned losses/allow ances not allowed under section 115BAA/115 BAC/115BA D Amount Order U/S and date 1 2018-2019 Unabsorbe d depreciation n losses/allow ances not allowed under section 115BAC/11 5BAD Amount Order U/S and date 1 2018-2019 Unabsorbe d depreciation n losses/allow ances not allowed under section 115BAC/11 5BAD Amount Order U/S and date 1 2018-2019 Unabsorbe d 17320120 As per Intimation Order u/s 143(1) - 08/04/2019	32	a)	Name of		d loss or de		s of the				of the yer	Aadha	aar no	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year
Section Sect			following man	ner, to the ex	tent available		•							
1 2018-2019 Unabsorbe depreciation n 17320120 deprecia			Serial No		loss / Depreciation		losses/ ances allov und sect 115BA BAC/1	/allow s not ved ler ion A/115	adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/11	(give re releva	ference nt order	to r)	F	Remarks
1 2018-2019 Unabsorbe depreciatio n 17320120										Amount				
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. c) Whether the assesse has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same. d) Whether the assesse 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. 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. Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10AA). Section Amount Remarks if any: Deduction restricted to Rs.52,500/- on donation of Rs.1,05,000/-			1	2018-2019	d depreciatio	17320120				17320120	As Intim Orde 143	per ation er u/s (1) -	As p	er Intimation Order
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. c) Whether the assesse has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same. d) Whether the assesse 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. 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. 33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). Section Amount Remarks if any: 80G 52500 Deduction restricted to Rs.52,500/- on donation of Rs.1,05,000/-			2	2020-2021	d depreciatio	275373				275373	Intim Orde 143	ation er u/s (1) -	CPC/2	2021/A6/1643 10417
referred to in section 73 during the previous year, If yes, please furnish the details of the same. d) Whether the assesse 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. 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. Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). Section Amount Remarks if any: 80G 52500 Deduction restricted to Rs.52,500/- on donation of Rs.1,05,000/-		b)	place in the prior to the	previous y previous y	ear due to we ear cannot	hich the los	ses in	curred	No					
section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same. 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. 33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). Section Amount Remarks if any: 80G 52500 Deduction restricted to Rs.52,500/- on donation of Rs.1,05,000/-		c)	referred to in	n section 73	during the pr	evious year,			No					
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. 33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). Section Amount Remarks if any: 80G 52500 Deduction restricted to Rs.52,500/- on donation of Rs.1,05,000/-		d)	section 73A	in respect o	f any specifie	ed business o	during t		No					
Chapter VIA or Chapter III (Section 10A, Section 10AA). Section Amount Remarks if any: 80G 52500 Deduction restricted to Rs.52,500/- on donation of Rs.1,05,000/-		e)	In case of a is deemed to referred in e details of sp	company, po be carrying explanation to	lease state the g on a specul o section 73,	nat whether that ation busines if yes, please	he com ss as e furnis	h the	No					
Section Amount Remarks if any: 80G 52500 Deduction restricted to Rs.52,500/- on donation of Rs.1,05,000/-	33							under						
80G 52500 Deduction restricted to Rs.52,500/- on donation of Rs.1,05,000/-		Una		Chapter III (Α).			Remai	ks if a	ny:		
		800	;				52500					-	tion of	:
per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:	34	a)	per the prov	isions of Ch				tax as	Yes					

	Tax deduction and collection Account Number (TAN)	Section	n Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Tota amoun which was require be deduc or colle out of	t on tax ed to eted eted	Total amount or which tax was deducted or collecte at specifie rate out o (5)	n dec or co d out ed	ount of tax ducted ollected of (6)	Tota amour which was deductor colled at less specificate ou (7)	t on tax seted ected than fied ut of	Amount of tax deducted or collected on (8)	not deposited to the cred of the Central Government t out of (6)
	1	2	3	4	5		6		7	8		9	and (8)
	AHMA1520 1E	194A	Interest other than Interest on securities	2138572	2138	3572	213857	72	213857		0	0	
	AHMA1520 1E	194C	Payments to contractor s	4381192	4381	1192	438119	92	47852		0	0	
	AHMA1520 1E	194H	Commissi on or brokerage	673456	673	3456	67345	56	33673		0	0	
	AHMA1520 1E	194J	Fees for profession al or technical services	195400	195	5400	19540	00	19540		0	0	
	AHMA1520 1E	194Q	TDS on Purchase of Goods	166594273 4	166594	4273 4	16659427	73 1	665944		0	0	
	AHMA1520 1E	192	Salary	7925220	7925	5220	792522	20 2	506120		0	0	
b)			se is required to lected. If yes ple				f tax Yes		•				•
									collect contain informate about transact which required report	ins ation all tions are to be			
	AHMA15201	E	26Q	31-Jul-20	22	30-	Jul-2022	Y	es	.eu			
	AHMA15201	E	26Q	31-Oct-20	22	22-	Oct-2022	Y	es				
	AHMA15201	E	26Q	31-Jan-20	23	25-	Jan-2023	Y	es				
	AHMA15201	E	26Q	31-May-20)23	24-	May-2023	Y	es				
	AHMA15201	E	24Q	31-Jul-20	22	28-	Jul-2022	Y	es				
	AHMA15201		24Q	31-Oct-20			Oct-2022		es				
'	AHMA15201	E	24Q	31-Jan-20			Jan-2023		es				
	A 1 184 A 4 = 5 5	_	040		123	24-	May-2023	110	es				
-\	AHMA15201		24Q	31-May-20				1 -					
c)	whether the 201(1A) or	e assess section 2	see is liable to 206C(7). If yes,	pay interes please furni	t undei sh:								
c)	whether the	e assess section 2 ction i	see is liable to	pay interes	t under sh: d out	(date of ayment.			Re	mark	s if any:	
ŕ	whether the 201(1A) or Tax deduct and collect Accour Number (T	e assess section 2 ction int ction int cAN) 20	see is liable to 206C(7). If yes, Amount of nterest under section 01(1A)/206C(7) is payable	pay interes please furni Amount pai of column	t under sh: d out (2)	pa	date of ayment.		of good			s if any:	
ŕ	whether the 201(1A) or Tax deduct and collect Accour Number (T	e assess section 2 ction int AN) 20 of a trace	see is liable to 206C(7). If yes, Amount of nterest under section 01(1A)/206C(7	pay interes please furni Amount pai of column	t under sh: d out (2)	pa pails o	date of ayment.	items sales	of good during t ous yea	s trade	d :	s if any:	excess,
,	whether the 201(1A) or Tax deduction and collection Accourting Number (T	e assess section 2 ction ction int TAN) 20 of a trac	see is liable to 206C(7). If yes, Amount of nterest under section 01(1A)/206C(7) is payable	pay interes please furni Amount pai of column ve quantitati opening stock	t under sh: d out (2)	pa ails o hase	date of ayment. f principal s during	items sales	during t	s trade he	d :	,	shortage excess, any
ŕ	whether the 201(1A) or Tax deduct and collect Accour Number (T	e assess section 2 ction int TAN) 20 of a trac	see is liable to 206C(7). If yes, Amount of nterest under section 01(1A)/206C(7) is payable Unit	pay interes please furni Amount pai of column ve quantitati opening stock	t under sh: d out (2) ve deta purcl the p	pa ails o hase	date of ayment. f principal s during ous year	items sales	during t	s trade he ar	d :	ng stock	excess,

			Item Name	Unit	opening stock	purchase s during the previous year	consumpt ion during the previous year	duri pre	ales ing the evious rear	closin stock		e of yield;	*shortage / excess, if any.
			Yarn	kilograms	92634	2643535	2644818			913	351		
		В	Finished profile Item	oducts : Name	Unit	opening stock	purch during previ	the ous		g the	sales during the previous year	closing stock	shortage / excess, if any.
			Denim Fabri	ics	metre	355				383123	3383993	34722	
		С	By products	3:									
				Name	Unit	opening stock	purch during previ yea	the ous	manufa durin		sales during the previous year	closing stock	shortage / excess, if any.
36	_	10/h	NA other the se	occos has	raccius d any	omount i	a tha nati	ro N	1 A				
36	A	of c	lividends as tion 2	sessee has referred to i	n sub-Clause	e(e)ofc			IA 				
		An	nount Receive	ed(in Rs)	Date	of receipt					Remarks if a	ny:	
37	any ma	/, tter/	of disqu	audit was ca ualification quantity as r	or disag	reement	on a	ny	IA				
38	Wh 194 disa	ethe 14, agre	er any audit if yes, giv ement on	was conducted the detail any matter/by the audito	ls, if any, tem/value/qu	of disquali	fication	or	lo				
39	Fin yes any	anc s, giv	e Act,1994 ve the detail utter/item/val	it was cond in relation to s, if any, of clue/quantity	o valuation d disqualificatio	of taxable on or disag	services, reement	if on	lo				
40			regarding to	urnover, gros vious year:	s profit, etc.,	for the pr	evious ye	ar A	s Per A	Annexu	re "B"		
41	dur Act	ing :, 19	the previous	e details of syear under a alth tax Act,	any tax laws	other than	Income-t	ax	lil				
	y ر der	nand ear whice mand fund lates	to other law	Tax	e Othe	(Dem	hand de d/Ref rais nd nd	ate o eman sed/re issue	d efu	mount		Remarks	
42	а	No.	61 or Form	sesse is req 61A or Form	No 61B								
		Dep Report Ider N	ome tax partment ting Entity tification umber	Type of Fo	f	ue date of urnishing	f	urnish		contair details which	ther the form as information about all stransactions are required be reported	if not, please list of details, which are no	transaction
	AA 30	OCA	0790J.AZ1	61A	31-Ma	ıy-2023	07-Ju	า-202	3	Yes			
43	а	ent		sessee or its o furnish the					IA				

44	registered under the March,2022)	expenditure of e e GST (This Clause	s kept in abeyance	till 31st	- the COT	Truncia ditura valatica
	Total Amount of expenditure incurred during the year	Relating to the	re in respect of enti Relating to the entities falling under composition scheme	Relating to the other registered entities	Total Payment to Registered entities	Expenditure relating to entities not registered under GST
	1717275106	13637099		1664879938	1678517037	38758069

For Nirav D Shah & Co. Chartered Accountants (Firm Regn No.: 0119132W)

Sd/(Nirav Dhansukhlal Shah)
Place : Ahmedabad Proprietor
Date : 12/08/2023 Membership No: 106627

UDIN: 23106627BGWEOO2995

ARMAANYA TEXTILES PRIVATE LIMITED 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.

Particular	S of De	preciation a	allowable	as per tr	ie incom	e-rax Act,	1961 in res	pect of each	ch asset or	DIOCK Of a	ssets in t	ne followir	ng torm.
Description of asset/block of assets.	Rate of Dep.%	Actual cost or written down values	Adjustment made to the written down value under section 115BAC/1 15BAD (for assessme nt year 2021-2022 only)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions/ded uctions 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 reimburseme nt, by whatever name called	Other Adjustments	Depreciati on allowable	Written down value at the end of the year	B/F Add. Dep added in depreciation allowable
Air Jet Looms	15%	3,92,12,440	0	0	3,92,12,44 0	0	0	0	0	0	58,81,866	3,33,30,574	0
Air Compressors	15%	21,12,925	0	0	21,12,925	0	0	0	0	0	3,16,939	17,95,986	0
Electric Wire Rope Hoist	15%	49,877	0	0	49,877	0	0	0	0	0	7,482	42,395	0
Fabric Inspection Machine	15%	2,97,528	0	0	2,97,528	0	0	0	0	0	44,629	2,52,899	0
Humidification Plant	15%	42,69,463	0	0	42,69,463	0	0	0	0	0	6,40,419	36,29,044	0
Hydraulic Beam GaititingTrolley	15%	1,64,541	0	0	1,64,541	0	0	0	0	0	24,681	1,39,860	0
Knoting Warp Typing Machine	15%	1,27,326	0	0	1,27,326	0	0	0	0	0	19,099	1,08,227	0
Overhead Travel Cleaner	15%	3,26,760	0	0	3,26,760	0	0	0	0	0	49,014	2,77,746	0
Plant and Machineries-All ocated	15%	26,53,547	0	0	26,53,547	0	0	0	0	0	3,98,032	22,55,515	0
Hydraulic Loading Platform	15%	2,87,881	0	0	2,87,881	0	0	0	0	0	43,182	2,44,699	0
Chain Pulley Block	15%	5,492	0	0	5,492	0	0	0	0	0	824	4,668	0
Motor Pump	15%	10,632	0	0	10,632	0	0	0			1,595	9,037	0
Plastic Tank	15%	11,480	0	0	11,480	0	0	0	0	0	1,722	9,758	0

Total		9,51,91,744	0	0	9,51,91,74 4	70,588	0	0	0	0	1,27,85,85 2	8,24,76,480	
Mercedes Car	15%	78,19,902	0	0	78,19,902	0	0	0	0	0	11,72,985	66,46,917	0
Mobile Phone	15%	42,705	0	0	42,705	0	0	0	0	0	6,406	36,299	0
TATA Ultra truck	15%	7,99,734	0	0	7,99,734	0	0	0	0	0	1,19,960	6,79,774	0
Passion Pro Bike	15%	47,650	0	0	47,650	0	0	0	0	0	7,148	40,502	0
Creta CRDI SX	15%	9,39,604	0	0	9,39,604	0	0	0	0	0	1,40,941	7,98,663	0
Computer	40%	35,165	0	0	35,165	32,288	0	0	0	0	20,524	46,929	0
Office Equipement	10%	1,48,642	0	0	1,48,642	0	0	0	0	0	14,864	1,33,778	0
Plant and Machinery Other	15%	30,04,153	0	0	30,04,153	38,300	0	0	0	0	5,90,868	24,51,585	1,34,500
Printer	15%	4,863	0	0	4,863	0	0	0	0	0	729	4,134	0
Shed and Building	10%	2,95,28,050	0	0	2,95,28,05 0	0	0	0	0	0	29,52,805	2,65,75,245	0
Electric Installations	10%	32,91,384	0	0	32,91,384	0	0	0	0	0	3,29,138	29,62,246	0

Addition/Deduction in Fixed Assets During the Financial Year

Block 15% Plant and Machinery Other

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Centrifugal Coupled Pump	38,300	0	38,300	03/06/2022	03/06/2022
	Total	38,300	0	38,300		

Block 40% Computer

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Laptop	0	32,288	32,288	25/03/2023	25/03/2023
	Total	0	32,288	32,288		

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	Asset Put to	Eligible Plant	Eligible Plant	Eligible Plant	Additional	Additional	Balance of	Total
	Purchase	use	and Machinery	and Machinery	and Machinery	Depreciation @	Depriciation @	Additional	
			Purchased	Purchased	purchased in	20% on the	10.0% on the	Depreciation	
			during the year	during the year	the previous	Amount in	Amount in	brought	
			and used for	and used for	year and put to	Column no 4	Column no 5	forward for the	

			More than 180 days	less than 180 days	use for less than 180 days		Asset Purchased during the previous year and used for less than 180 Days 10.0% of	
							Column no 6	
Plant and Machinery	24-Nov-2021	24-Nov-2021			1345000.00		134500.00	134500.00

Annexure "B"

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

	<u> </u>			<u> </u>			
Particulars	Previous Year		%	Preceding p	%		
Total turnover of the assessee	1,75,06,66,958 70,06,37,62			70,06,37,628			
Gross profit/turnover	1,30,50,371	1,75,06,66,958	0.75	1,79,66,782	70,06,37,628	2.56	
Net profit/turnover	1,51,14,275	1,75,06,66,958	0.86	1,05,53,670	70,06,37,628	1.51	
Stock-in-trade/turnover	24,18,248	1,75,06,66,958	0.14	63,17,936	70,06,37,628	0.90	
Material consumed/finished goods produced	31,82,09,410	38,29,64,772	83.09	29,65,33,003	35,23,62,653	84.16	

Material Consumed

	Previous Year	Preceding previous Year
Raw Material Consumed	31,66,15,813.00	29,53,65,959.00
Consumable Consumption	15,93,597.00	11,67,044.00
Total	31,82,09,410.00	29,65,33,003.00

Finished Goods Produced

	Previous Year	Preceding previous Year
Raw Material Consumed	31,66,15,813.00	29,53,65,959.00
Consumable Consumption	15,93,597.00	11,67,044.00
Manufacturing Expenses	4,24,63,615.00	3,42,22,387.00
Employee Cost	1,20,35,249.00	1,14,79,726.00
Depreciation	1,02,56,498.00	1,01,27,537.00
Total	38,29,64,772.00	35,23,62,653.00