

FORM 3CD

(This file is Digitally Signed)

| 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 | |



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. 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. |

| | | |
|----|--|---|
| 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)

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

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

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 | ARMAANYA TEXTILES PRIVATE LIMITED | | | |
| 02 | Address | 1,SONA ROOPA APPARTMENT,OPP LAL BUNGLOW,C.G. ROAD,NAVRANGPURA,AHMEDABAD | | | |
| 03 | Permanent Account Number (PAN) | AAOCA0790J | | | |
| 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) |
| | Goods and service tax | GUJARAT | | 24AAOCA0790JIZI | |
| 05 | Status | Company | | | |
| 06 | Previous year | from 01-Apr-2022 to 31-MAR-2023 | | | |
| 07 | Assessment year | 2023-24 | | | |
| 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 | | | |
| | | Third Proviso to sec 44AB : Audited under any other law | | | |
| 08a | Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ? | No | | | |

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 |
| | | | | | | Remarks |
| 10 | a) | Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession) | | | | |
| | | Sector | Sub Sector | Code | Remarks if any: | |
| | | MANUFACTURING | Manufacture of textiles (other than by handloom) | 04024 | Textiles Weaving | |
| | | WHOLESALE AND RETAIL TRADE | Wholesale of other textile fibres | 09015 | Textiles | |
| | 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.) | 1, SONA ROOPA APPARTMENT, OPP LAL BUNGLOW, AHMEDABAD, C.G. ROAD, NAVRANGPURA, GUJARAT, 380009, INDIA | | Purchases Register, Sales Register, Bank Book, Cash Book, Journal Register, General Ledger (Computerized) | |
| | c) | List of books of account and nature of relevant documents examined. | Purchases Register, Sales Register, Bank Book, Cash Book, Journal Register, General Ledger | | | |
| 12 | Whether the profit and loss account includes any profits and gains assessable on presumptive basis,if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB,Chapter XII-G, First Schedule or any other relevant section.) | | No | | | |
| | 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 | | These financial statements have been prepared on going concern basis in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) and comply in all material aspects with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014, as amended and the relevant provisions of the Companies Act, 2013. The financial statements are prepared on accrual basis under the historical cost convention. The financial statements are presented in Indian rupees rounded off to the nearest rupees. The accounting policies adopted in the preparation of these financial statements are consistent with those of previous year.The preparation of the financial statements in conformity with GAAP requires that the Company makes estimates and assumptions that affect the reported amounts of revenue and expenses of the year, reported balances of assets and liabilities, and disclosures relating to contingent assets andliabilities as of the date of the financial statements. Actual results could differ from those estimates.Difference between the actual results and estimates are recognized in the period in which the results are known or materialized. | | | | |
| ICDS II - Valuation of Inventories | | Inventories comprising of raw materials (including goods in transit) and finished goods are valued at the lower of cost or new realizable value after making such provisions as required on account of damage, unserviceable and obsolete stocks. Cost of inventories are determined under FIFO method and comprises of cost of purchase and other costs including overheads, net of recoverable taxes incurred in bringing them to their respective present location and condition. Value of inventories does not include indirect taxes or duties to the extent of which input tax credit is available.Stores, spares and consumables are valued at cost. | | | | |
| ICDS III - Construction Contracts | | NA | | | | |
| ICDS IV - Revenue Recognition | | Revenue from sale of products is recognized when all the significant risks and rewards of ownership of the goods have been transferred to the buyer. Sale of Products are stated at contractual realization values net of duty, tax and trade discounts. Sales return are accounted for when goods are returned by the buyer and received.Interest income is recognized on the time proportion method taking in to account the amount outstanding and applicable interest rates.All other incomes are accounted on accrual basis. | | | | |
| ICDS V - Tangible Fixed Assets | | Property. Plant and Equipment are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of Property, Plant and Equipment comprises its purchase price, borrowing cost and any | | | | |

| | | | | | |
|----|---|---|---|-------------------------|--|
| | | | cost directly attributable to bringing the asset to its working condition for its intended use. Subsequent expenditures related to an item of Property, Plant and Equipment are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance. Depreciation on Property, Plant and Equipment is provided on Straight Line Method at rates derived on the basis of useful life of the assets 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 period Property, Plant and Equipment remained available for the use. | | |
| | | ICDS VII - Governments Grants | Government grants/subsidies available to the enterprise are recognized when there 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 towards revenue expenses have been reduced from respective expenses. | | |
| | | ICDS IX - Borrowing Costs | Borrowing costs that are attributable to the acquisition or construction of qualifying assets is capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to revenue. | | |
| | | ICDS X - Provisions,Contingent Liabilities and Contingent Assets Total | Provisions involving substantial degree of estimates in measurement are recognized when there is a present obligation as a result of past events and it 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 outflow of resources is remote. Contingent assets are neither recognized nor disclosed in the financial statements. | | |
| 14 | a) | Method of valuation of closing stock employed in the previous year. | | | Raw Material and Finished Goods :- Cost or NRV Whichever is lower |
| | b) | In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish: | | | No |
| | | Particulars | Increase in profit (Rs.) | Decrease in profit(Rs.) | Remarks if any: |
| | | | | | |
| 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: | Country | Address Line 1 | Address Line 2 | Pincode | City or Town or District | Locality or Area | Post Office | State | Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)? | |
| | | | | | | | | | | | | | | |
| 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. | | | | | | | | | | | | | |
| | ca) Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only) | | | | | | | | | | | | | |
| | cb) Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession | | | | | | | | | | | | | |
| | cc) Adjusted written down value | | | | | | | | | | | | | |
| | 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 | | | |
| | EMPLOYEES STATE INSURANCE | | | | 1800 | | 15/05/2022 | | 15/05/2022 | | 1800 | | | |
| | EMPLOYEES STATE INSURANCE | | | | 1800 | | 12/07/2022 | | 15/07/2022 | | 1800 | | | |
| | EMPLOYEES STATE INSURANCE | | | | 1800 | | 10/08/2022 | | 15/08/2022 | | 1800 | | | |
| | EMPLOYEES STATE INSURANCE | | | | 1800 | | 12/09/2022 | | 22/09/2022 | | 1800 | | | |
| | EMPLOYEES STATE INSURANCE | | | | 1800 | | 12/10/2022 | | 15/10/2022 | | 1800 | | | |
| | EMPLOYEES STATE INSURANCE | | | | 1800 | | 11/11/2022 | | 15/11/2022 | | 1800 | | | |
| | EMPLOYEES STATE INSURANCE | | | | 1800 | | 13/12/2022 | | 15/12/2022 | | 1800 | | | |
| | EMPLOYEES STATE INSURANCE | | | | 1800 | | 12/01/2023 | | 15/01/2023 | | 1800 | | | |
| | EMPLOYEES STATE INSURANCE | | | | 1800 | | 13/02/2023 | | 15/02/2023 | | 1800 | | | |
| | EMPLOYEES STATE INSURANCE | | | | 1800 | | 14/03/2023 | | 15/03/2023 | | 1800 | | | |
| | EMPLOYEES STATE INSURANCE | | | | 1800 | | 08/04/2023 | | 15/04/2023 | | 1800 | | | |
| | EMPLOYEES STATE INSURANCE | | | | 1800 | | 13/06/2022 | | 15/06/2022 | | 1800 | | | |
| | PROVIDENT FUND | | | | 2364 | | 15/05/2022 | | 15/05/2022 | | 2364 | | | |

| | | | | |
|----------------|------|------------|------------|------|
| 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 |

[illegible]

| | | | | | | | | | | | | | | | | | |
|------|--|-------------------|-------------------|---------------------------|------------------|-------------|----------------|----------------|-------------------|--------------------------|--------------------------|------------------|-------------|-----------------|------------------------|--------------------------------------|-----------------|
| 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 | Aadhaar no | Country | Address Line 1 | Address Line 2 | Pincode | City or Town or District | Locality or Area | Post Office | State | 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 payee | PAN of the Payee | Aadhaar no | Country | Address Line 1 | Address Line 2 | Pincode | City or Town or District | Locality or Area | Post Office | State | Amount of tax deducted | Amount out of (VI) deposited, if any | Remarks 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 | Aadhaar no | Country | Address Line 1 | Address Line 2 | Pincode | City or Town or District | Locality or Area | Post Office | State | 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 payee | PAN of the Payee | Aadhaar no | Country | Address Line 1 | Address Line 2 | Pincode | City or Town or District | Locality or Area | Post Office | State | Amount of tax deducted | Amount out of (VI) deposited, if any | Remarks if any: |
| | | | | | | | | | | | | | | | | | |
| iv | Fringe benefit tax under sub-clause (ic) | | | | | | | | | | | | | | | | |
| v | Wealth tax under sub-clause (iia) | | | | | | | | | | | | | | | | |
| vi | Royalty, license fee, service fee etc. under sub-clause (iib) | | | | | | | | | | | | | | | | |
| vii | Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii) | | | | | | | | | | Nil | | | | | | |
| | Date of payment | Amount of payment | Name of the payee | PAN of the payee | Aadhaar no | Country | Address Line 1 | Address Line 2 | Pincode | City or Town or District | Locality or Area | Post Office | State | 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: | | | | Yes | | | |
| | | Date of payment | Nature of payment | Amount | Name of the payee | PAN of the payee | Aadhaar no | Remarks if any: | |
| | | | | | | | | | |
| | 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 | Aadhaar no | 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. | | | | Refer to our observation in Form No. 3CA | | | |
| 23 | | Particulars of payments made to persons specified under section 40A(2)(b). | | | | | | | |
| | | Name of Related Party | Relation | Date | Payment made(Amount) | Nature of transaction | PAN of Related Party | Aadhaar no | |
| | | Aroo Industries | Associate Enterprise | 31-Mar-2023 | 72000 | Factory Rent | ABBFA2949Q | | |
| | | Ajaykumar Balwantrai Mittal | Director | 31-Mar-2023 | 3900000 | Director Remuneration | ADKPM7724Q | 589672262182 | |
| | | Atul Balwantrai Mittal | Director | 31-Mar-2023 | 3900000 | Director Remuneration | AJLPM3308H | 610508005774 | |
| | | Abhy Ajaykumar Mittal | Son of Director | 31-Mar-2023 | 600000 | Salary | DQDPM7800Q | 920905052999 | |
| | | Mittal Sections Limited | Associate Enterprise | 31-Mar-2023 | 1614656 | Interest on Unsecured Loan | AAFCM9771Q | | |
| 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. | | | | Nil | | | |
| | | Name of Party | Amount of Income | Section | Description of transaction | Computation if any | Remarks if any: | | |
| | | | | | | | | | |
| 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 | 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; | | | | Nil | | |
| | | | Nature of Liability | Amount | Remarks if any: | | Section | | |
| | | | | | | | | | |
| | | 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 | | | | | | | |

[illegible]

[illegible]

| | | | | | | | | | | |
|----|---|--|---|--------------------------------|---|---|--|--|---|--|
| 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,2022) | | | | | No | | | |
| | 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 | | | | | Refer to our observation in Form No. 3CA | | | |
| | | Name of the lender or depositor | Address of the lender or depositor | PAN of the lender or depositor | Aadhaar no | Amount of loan or deposit taken or accepted | Whether the loan/deposit was squared up during the Previous Year | Maximum amount outstanding in the account at any time during the Previous Year | whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account | in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft. |
| | | AJAY BALWANT RAI MITTAL HUF | 7,DHANAN JAY BUNGALO WS,100 Ft Ring Road,SATELLITE,AHMEDABAD,GUJARAT,380015 | AAGHA1177G | 589672262182 | 13747809 | No | 10335279 | Electronic clearing system | Account payee cheque |
| | | ATUL BALWANT RAI MITTAL | 1,SONA ROOPA APARTMENTS,C. G. ROAD,NAV RANGPUR A,AHMEDABAD,GUJARAT,380009 | AJLPM3308H | 610508005774 | 10500000 | No | 10000000 | Electronic clearing system | Account payee cheque |
| | | Harsh Exim Private Limited | Gujarat | AACCN8889R | | 5000000 | No | 5150904 | Electronic clearing system | Account payee cheque |
| | | Mittal Sections Limited | 1,Sona Roopa Apartment, Opp. Lal Bunglow,C. G. Road,Navrangpura,Ahmedabad | AAFCM9771Q | | 16300000 | Yes | 23967935 | Electronic clearing system | Account payee cheque |
| | | Moneywise Financial | 11/6B,2nd Floor Shanti Chamber Pusa Road,Karol Bagh | AADC57346H | | 2441000 | No | 2510715 | Electronic clearing system | Account payee cheque |
| | | SUSHILAD EVI BALWANT RAI MITTAL | 7,DHANAN JAY BUNGLOWS,100 Ft. ROAD,SATELLITE,AHMEDABAD, GUJARAT, 380015 | AAYPM5798H | 960028940037 | 7500000 | No | 7500000 | Electronic clearing system | Account payee cheque |
| | b) | Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :- | | | | | Refer to our observation in Form No. 3CA | | | |

| | | | | | | | | |
|----|---|--|---|---|--|--|---|---|
| | | 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 | Aadhaar no | 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 | | | Refer to our observation in Form No. 3CA | | | |
| | | Name of the payer | Address of the payer | PAN of the payer | Aadhaar no | 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 | | | Refer to our observation in Form No. 3CA | | | |
| | | Name of the payer | Address of the payer | PAN of the payer | Aadhaar no | Amount of receipt | | Date 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 | | | Refer to our observation in Form No. 3CA | | | |
| | | Name of the Payee | Address of the Payee | PAN of the Payee | Aadhaar no | 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 | | | Refer to our observation in Form No. 3CA | | | |
| | | Name of the Payee | Address of the Payee | PAN of the Payee | Aadhaar no | Amount of payment | | Date 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: | | | Refer to our observation in Form No. 3CA | | | | |
| | Name of the payee | Address of the payee | PAN of the payee | Aadhaar no | Amount of the repayment | Maximum amount outstanding in the account at any time during the Previous Year | Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account | In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft |
| | | | | | | | | |

| | | | | | | | | |
|----|--|--|------------|---------------|--|------------------|----------------------------|--|
| | Ajaykumar Balwantrai Mittal | 1,Sona Roopa Apartments,C. G. Road,Navrangpur a,Ahmedabad,Gujarat,3800 | ADKPM7724Q | 5896722 62182 | 3747809 | 10335279 | Electronic clearing system | Account payee cheque |
| | Atul Balwantrai Mittal | 1,Sona Roopa Apartments,C. G. Road,Navrangpur a,Ahmedabad,Gujarat,3800 | AJLPM3308H | 6105080 05774 | 500150 | 10000000 | Electronic clearing system | Account payee cheque |
| | Aditya Birla Finance Ltd | G-19,Nirman Complex,Behind Bus Stand,Navrangpur a,Ahmedabad | AABCB5769M | | 1301496 | 1333480 | Electronic clearing system | Account payee cheque |
| | Fullerton India Credit Co. Ltd | 102,Jupitor House,Opp.Jade Blue.Makarba,Ahmedabad | AAACD1707C | | 1274968 | 1167969 | Electronic clearing system | Account payee cheque |
| | MITTAL SECTIONS LIMITED | 1,SONA ROOPA APARTMENT,OPP . LAL BUNGLOW,C. G. ROAD,AHMEDABAD,GUJARAT,380009 | AAFCM9771Q | | 36221125 | 23967935 | Electronic clearing system | |
| | Moneywise Financial | 11/6B,2nd FLOOR,SHANTI CHAMBER PUSA ROAD,KAROL BAGH,NEW DELHI | AADCS7346H | | 267260 | 2510715 | Electronic clearing system | Account payee cheque |
| 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 | | | | Refer to our observation in Form No. 3CA | | | |
| | Name of the payer | Address of the payer | | | | PAN of the payer | Aadhaar 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) | 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 | | | | Refer to our observation in Form No. 3CA | | | |

| | | | | | | | | | |
|----|--|---|----------------------|---|--------------------|--|---|---|--|
| | | Name of the payer | Address of the payer | | | | PAN of the payer | Aadhaar 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 |
| | | | | | | | | | |
| 32 | a) | Details of brought forward loss or depreciation allowance, in the following manner, to the extent available : | | | | | | | |
| | | Serial No | Assessment Year | Nature of loss / Depreciation allowance | Amount as returned | All losses/allowances not allowed under section 115BAA/115BAC/115BAD | Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD | Amount as assessed (give reference to relevant order) | Remarks |
| | | | | | | | | Amount | Order U/S and date |
| | | 1 | 2018-2019 | Unabsorbed depreciation | 17320120 | | | 17320120 | As per Intimation Order u/s 143(1) - 08/04/2019 |
| | | 2 | 2020-2021 | Unabsorbed depreciation | 275373 | | | 275373 | As per Intimation Order u/s 143(1) - 15/12/2021 |
| | 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). | | | | | | | | |
| | | Section | Amount | | | Remarks if any: | | | |
| | | 80G | 52500 | | | Deduction restricted to Rs.52,500/- on donation of Rs.1,05,000/- | | | |
| 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 |
| AHMA15201E | 194A | Interest other than Interest on securities | 2138572 | 2138572 | 2138572 | 213857 | 0 | 0 | 0 |
| AHMA15201E | 194C | Payments to contractors | 4381192 | 4381192 | 4381192 | 47852 | 0 | 0 | 0 |
| AHMA15201E | 194H | Commission or brokerage | 673456 | 673456 | 673456 | 33673 | 0 | 0 | 0 |
| AHMA15201E | 194J | Fees for professional or technical services | 195400 | 195400 | 195400 | 19540 | 0 | 0 | 0 |
| AHMA15201E | 194Q | TDS on Purchase of Goods | 1665942734 | 1665942734 | 1665942734 | 1665944 | 0 | 0 | 0 |
| AHMA15201E | 192 | Salary | 7925220 | 7925220 | 7925220 | 2506120 | 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 |
|---|--------------|-------------------------|----------------------------------|--|--|
| AHMA15201E | 26Q | 31-Jul-2022 | 30-Jul-2022 | Yes | |
| AHMA15201E | 26Q | 31-Oct-2022 | 22-Oct-2022 | Yes | |
| AHMA15201E | 26Q | 31-Jan-2023 | 25-Jan-2023 | Yes | |
| AHMA15201E | 26Q | 31-May-2023 | 24-May-2023 | Yes | |
| AHMA15201E | 24Q | 31-Jul-2022 | 28-Jul-2022 | Yes | |
| AHMA15201E | 24Q | 31-Oct-2022 | 22-Oct-2022 | Yes | |
| AHMA15201E | 24Q | 31-Jan-2023 | 30-Jan-2023 | Yes | |
| AHMA15201E | 24Q | 31-May-2023 | 24-May-2023 | Yes | |

c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: **No**

| Tax deduction and collection Account Number (TAN) | Amount of interest under section 201(1A)/206C(7) is payable | Amount paid out of column (2) | date of payment. | Remarks if any: |
|---|---|-------------------------------|------------------|-----------------|
| | | | | |

35 a) In the case of a trading concern, give quantitative details of principal items of goods traded :

| Item Name | Unit | opening stock | purchases during the previous year | sales during the previous year | closing stock | shortage / excess, if any |
|---------------|-------|---------------|------------------------------------|--------------------------------|---------------|---------------------------|
| Grey Fabric | metre | 0 | 3423429 | 3423429 | 0 | |
| Cotton Fabric | metre | 0 | 325544 | 325544 | 0 | |

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 | purchase s during the previous year | consumpt ion during the previous year | sales during the previous year | closing stock | * yield of finished products | *percentag e of yield; | *shortage / excess, if any. | |
| | | Yarn | kilograms | 92634 | 2643535 | 2644818 | | 91351 | | | | |
| | 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. | | | |
| | | Denim Fabrics | metre | 35592 | | 3383123 | 3383993 | 34722 | | | | |
| | C | By products : | | | | | | | | | | |
| | | Item Name | Unit | opening stock | purchases during the previous year | quantity manufactured during the previous year | sales during the previous year | closing stock | shortage / excess, if any. | | | |
| | | NA | | | | | | | | | | |
| 36 | A | Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2 | | | | | | NA | | | | |
| | | Amount Received(in Rs) | | Date of receipt | | | Remarks if any: | | | | | |
| | | | | | | | | | | | | |
| 37 | Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor. | | | | | | NA | | | | | |
| 38 | Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor. | | | | | | 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: | | | | | | As Per Annexure "B" | | | | | |
| 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/re fund relates to | Name of other Tax law | State | Other | Type (Demand raised/Ref und issued) | Date of demand raised/refu nd issued | Amount | Remarks | | | | |
| | | | | | | | | | | | | |
| 42 | a | Whether the assessee is required to furnish statement in Form No.61 or Form 61A or Form No 61B | | | | | Yes | | | | | |
| | | 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 | | | | | |
| | | AAOCA0790J.AZ1 30 | 61A | 31-May-2023 | 07-Jun-2023 | Yes | | | | | | |
| 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,2022) | | | Yes | | |
| | 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 | |
| | 1717275106 | 13637099 | | 1664879938 | 1678517037 | 38758069 |

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

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

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

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.

| 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/115BAD (for assessment 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/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 | Other Adjustments | Depreciation 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 | 3,92,12,440 | 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 Gaiting Trolley | 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 located | 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 | 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 |

| | | | | | | | | | | | | | |
|---------------------------|-----|--------------------|----------|----------|--------------------|---------------|----------|----------|----------|----------|--------------------|--------------------|----------|
| Electric Installations | 10% | 32,91,384 | 0 | 0 | 32,91,384 | 0 | 0 | 0 | 0 | 0 | 3,29,138 | 29,62,246 | 0 |
| Shed and Building | 10% | 2,95,28,050 | 0 | 0 | 2,95,28,050 | 0 | 0 | 0 | 0 | 0 | 29,52,805 | 2,65,75,245 | 0 |
| Printer | 15% | 4,863 | 0 | 0 | 4,863 | 0 | 0 | 0 | 0 | 0 | 729 | 4,134 | 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 |
| Office Equipement | 10% | 1,48,642 | 0 | 0 | 1,48,642 | 0 | 0 | 0 | 0 | 0 | 14,864 | 1,33,778 | 0 |
| Computer | 40% | 35,165 | 0 | 0 | 35,165 | 32,288 | 0 | 0 | 0 | 0 | 20,524 | 46,929 | 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 |
| Passion Pro Bike | 15% | 47,650 | 0 | 0 | 47,650 | 0 | 0 | 0 | 0 | 0 | 7,148 | 40,502 | 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 |
| Mobile Phone | 15% | 42,705 | 0 | 0 | 42,705 | 0 | 0 | 0 | 0 | 0 | 6,406 | 36,299 | 0 |
| Mercedes Car | 15% | 78,19,902 | 0 | 0 | 78,19,902 | 0 | 0 | 0 | 0 | 0 | 11,72,985 | 66,46,917 | 0 |
| Total | | 9,51,91,744 | 0 | 0 | 9,51,91,744 | 70,588 | 0 | 0 | 0 | 0 | 1,27,85,852 | 8,24,76,480 | |

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 Purchase | Asset Put to use | Eligible Plant and Machinery Purchased during the year and used for | Eligible Plant and Machinery Purchased during the year and used for | Eligible Plant and Machinery purchased in the previous year and put to | 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 | Total |

| | | | 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:

| Particulars | Previous Year | | % | Preceding previous Year | | % |
|---|----------------|----------------|-------|-------------------------|--------------|-------|
| Total turnover of the assessee | 1,75,06,66,958 | | | 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 |