

FORM NO. 3CB

[See rule 6G(1)(b)]

Audit Report under section 44AB of the Income-tax Act 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

*We have examined the balance sheet as on, 31st March 2022 and the *Profit and loss account for the period beginning from 01/04/2021 to ending on 31/03/2022

Name of the Assessee	Fortune Exports
Address	5 Saundarya Park Society Nr Methodist Church Maninagar East AHMEDABAD, GUJARAT-380008
Permanent Account Number	AAEFF3556E

2. *We certify that the balance sheet and the *Profit and loss account are in agreement with the books of account maintained at the HEAD office at 5 Saundarya Park Society Maninagar East AHMEDABAD 380008 and** 0 branches.

3. (a) *We report the following observations / comments / discrepancies / inconsistencies, if any
1. The attached financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan & perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the over all financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

3. Balance of Debtors, Creditors, Loans and Advances and unsecured loan accounts are subject to confirmation.

4. No provision has been made in books of account towards Deferred Tax Asset/Liability as prescribed by Accounting Standard: AS: 22, published by ICAI.

5. No Professional Tax has been deducted and paid by the assessee.

6. Assessee has not made provision for Audit Fees and Income Tax Consulting Fees.

(b) Subject to above:-

(A) *We have obtained all the information and explanation which, to the best of *our knowledge and belief, were necessary for the purposes of the audit.

(B) in *our opinion, proper books of account have been kept by the HEAD office and branches of the assessee so far as appears from *our examination of the books.

(C) in *our opinion and to the best of *our information and according to the explanations given to *us, the said accounts, read with notes thereon, if any, give a true and fair view:-

i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2022 and

ii) in the case of the Profit and loss account, of the *Profit of the assessee for the year ended on that date.

4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

5. In *our opinion, and to the best of *our information and according to explanations given to *us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any:-

Sr.No.	Qualification Type	Observation/Qualifications
1.	Others	We have been informed by the assessee that the information required under clause 44 has not been maintained by it. It is not possible to determine the breakup of the total expenditure of entities registered or not registered under the GST, as the necessary information is not maintained by the assessee in its books of accounts. Further, the accounting software used by the assessee is not configured to generate any report in respect of such historical data in absence of any prevailing statutory requirement regarding the requisite information in this clause. In view of the above, we are unable to verify and report the desired information in this clause.



2.	Others	We have reported the quantity details of items of inventory in Clause 35(a) and 35(b) as per the information provided to us by the assessee. We have not physically or otherwise, verified the same with stock registers due to lack of availability of the same at the time of audit.
3.	Others	It is not possible to determine the breakup of the total expenditure of entities registered or not registered under the GST, as the necessary information is not maintained by the assessee in its books of accounts. Further, the accounting software used by the assessee is not configured to generate any report in respect of such historical data in absence of any prevailing statutory requirement regarding the requisite information in this clause. In view of the above, we are unable to verify and report the desired information in this clause.
4.	Others	It is observed that there are differences amongst the ITC of GST (i.e. CGST / SGST / IGST / UGST) as availed by the assessee as per the Financial books of accounts, GSTR-3B Returns and GSTR-2A Return/Form, however the annual return and/or the audit as applicable under the GST Legislature (i.e. CGST / SGST / IGST / UGST Act) is yet to be filed by the assessee and hence final liability on account of GST (i.e. CGST / SGST / IGST / UGST) if any shall be ascertained after final assessment by the concerned authorities under the GST legislation (i.e. CGST / SGST / IGST / UGST Act).
5.	Others	In respect of clause 27(a), the information is to be given in respect of Goods & Services Tax (GST) only and not for any other Tax. Hence our reply in clause 27(a) is only for GST credits and not for any other Tax. The Data in clause 27(a) is as per the Electronic Credit Ledger available in GSTIN portal.
6.	Others	In respect of Clause 34 pertaining to Chapter XVII B or XVII BB. We have verified the compliance with the provisions regarding the deduction/collection of Tax at Source and regarding the payment thereof to the credit of the Central Government and filing proper information in returns in accordance with the Auditing Standards generally accepted in India which included test checks and concept of materiality.
7.	Others	In respect of Clauses 31.a.b.c.d.e. As per assessee's certificate all receipts and or repayments towards loans or deposits or any specified advance are made by account payee cheque or account payee bank draft or use of electronic clearing system. Accordingly our report is based on such certificate obtained from the assessee. However, it is not possible for us to verify whether the said receipts and or repayments are made otherwise than by account payee cheque or account payee bank draft as the necessary evidence is not in the possession of the assessee. Journal entries either credit or debit for Interest, TDS respectively are not considered in above statement, hence not reported
8.	Others	In respect of Clauses 21(d), 21(d)(A), 21(d)(B): As per assessee's certificate all payments are made by account payee cheque or account payee bank draft except disclosed in these respective clauses if any. Accordingly our report is based on such certificate obtained from assessee. However, it is not possible for us to verify whether payments in excess of Rs.10000 (Rs.35,000 in case of Transport Expenses) have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence is not in the possession of the assessee.

Place : AHMEDABAD
Date : 27-09-2022



For, C. R. SHAREDALAL & CO.
CHARTERED ACCOUNTANTS
(Firm Registration No.: 109943w)

(Signature)


(A. J. SHAREDALAL)
PARTNER

Membership No.: 138022
UDIN: 22138022AVSDQU7611

Fortune Exports
Balance sheet as at 31st March, 2022

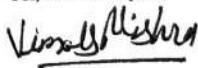
Particulars	Note No	Amount in Rs	Amount in Rs
		Figures As at 31-03-2022	Figures As at 31-03-2021
I. EQUITY AND LABILITIES			
Owner's Fund			
(a) Owners Capital Account	1	16,049,286	17,360,007
(b) Reserves and surplus		-	-
		16,049,286	17,360,007
Non-current liabilities			
(a) Long-term borrowings	2	19,984,436	18,148,357
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities		-	-
(d) Long-term provisions		-	-
		19,984,436	18,148,357
Current liabilities			
(a) Short-term borrowings	3	1,725,472	650,000
(b) Trade Payables	4		
(i) total outstanding dues of micro,small and medium enterprises and			
(ii) total outstanding dues of creditors other than micro, small and medium enterprises .		3,673,826	10,115,051
(c) Other current liabilities	5	9,920,737	8,255,799
(d) Short-term provisions	6	1,829,765	-
		17,149,800	19,020,850
TOTAL		53,183,522	54,529,214
II. ASSETS			
Non-Current Assets			
(a) Property, Plant and Equipment and Intangible			
(i) Property, Plant and Equipment	7	4,709,553	6,390,746
(b) Long-term loans and advances	8	3,960,724	3,946,735
(c) Other non-current assets		-	200,000
		8,670,277	10,537,481
Current assets			
(a) Inventories		12,390,783	7,789,678
(b) Trade receivables	9	28,372,021	32,379,958
(c) Cash and bank balances	10	632,344	694,282
(d) Short-term loans and advances	11	3,118,097	3,127,815
		44,513,245	43,991,733
TOTAL		53,183,522	54,529,214

Notes: As per Schedule: 'A'

As per our report of even date attached
For, C. R. Sharedalal & Co.
Chartered Accountants
Firm Registration No. 109943w

(Anuj Sharedalal)
Partner
Membership No. 138022
Place : Ahmedabad
Date : 27/09/2022
UDIN:22138022AVSDQU7611



For, Fortune Exports



(Vimal S Mishra)
Partner

Place : Ahmedabad
Date : 27/09/2022

Fortune Exports
Statement of Profit and Loss for the year ended 31 March, 2022

Particulars	Note No	year ended 31st March, 2022	year ended 31st March, 2021
INCOME			
Revenue from operations	1	109,292,734	98,788,654
Other income	2	30,505	450,469
Total Income		109,323,239	99,239,123
EXPENSES			
Cost of Goods Sold	3	65,056,321	52,385,379
Employee benefits expense	4	5,211,828	3,384,785
Depreciation and amortization expense	5	834,343	799,647
Finance Cost	6	2,082,255	1,536,878
Other expenses	7	34,790,170	39,819,739
Total expenses		107,974,917	97,926,428
Profit before tax		1,348,323	1,312,695
Tax expense:		-	-
Current tax		-	-
Deferred tax		-	-
Profit/ (Loss) For the year		1,348,323	1,312,695

Notes: As per Schedule: 'A'

As per our report of even date attached
For, C. R. Sharedalal & Co.
Chartered Accountants
Firm Registration No. 109943w


(Anuj Sharedalal)

Partner
Membership No. 138022
Place : Ahmedabad
Date : 27/09/2022
UDIN:22138022AVSDQU7611



For, Fortune Exports

(Vimal S Mishra)
Partner

Place : Ahmedabad
Date : 27/09/2022

Fortune Exports

Schedule : A


Notes attached to & Forming Part of Financial Statements for the year ended 31st March, 2022:-

1. Paisa is rounded up to the nearest Rupee.
2. Balances are subject to confirmation.
3. Wherever original bills / vouchers are not available during the test checked conducted in the course of our audit, we have relied on bills/vouchers duly certified by the Management.
4. As explained to us, the assessee has not paid any sum to an employee by way of bonus or commission, where such sum was otherwise payable to him as profit or dividend.
5. **Significant Accounting Policies :**
 - A. The financial statements have been prepared under the historical cost convention on accrual basis in accordance with the generally accepted accounting principles.
 - B. Sales Revenue is recognized as and when the risks and rewards in the goods are transferred to the buyers. The risks and rewards are passed on to the buyers as and when the goods are dispatched from the firm premises to the buyers. Sales returns are adjusted in sales. Other Incomes are recognized on accrual basis.
 - C. Purchase is recognized when the risks and rewards of such goods are transferred to the firm and includes cost of goods purchased and other expenses incurred in bringing the goods to their present location and condition, but excluding Tax Credits available as per the relevant laws. All major items of expenses are accounted for on accrual basis and necessary provisions for the same are made on a prudent basis.
 - D. Inventories are valued at lower of cost on FIFO basis of Net Realisable Value, whichever is lower.
 - E. No provision has been made in the accounts towards liability for payment of Income Tax.



- F. No provision has been made towards Deferred Tax Assets/Liabilities as required by AS-22 issued by ICAI, amount not ascertained.

For C R Sharedalal & Co.
Chartered Accountants
FRN: 109943W


Anuj J. Sharedalal
Partner
M. No. 138022
Place: Ahmedabad
Date: 27/09/2022
UDIN: 22138022AVSDQU7611



For Fortune Exports


Partner

Place: Ahmedabad
Date: 27/09/2022

FORTUNE EXPORTS
Notes to the Financial Statements for the year ended on 31st March, 2022

Note : 1

PARTNERS' CAPITAL

Name of Partners	Share (%)	Opening Balance	Addition	Interest	Remuneration	Profit	Withdrawal	Closing Balance
Priyanka V Mishra	50	5,432,995	0	0	2,182,405	674,161	1,313,161	6,976,400
Vimal S Mishra	50	11,927,012	14,685,352	0	2,182,405	674,161	20,396,045	9,072,885
Total	100	17,360,007	14,685,352	0	4,364,810	1,348,323	21,709,206	16,049,286
Previous Year		7,427,055	20,359,954		2,359,000	1,312,696	14,098,698	17,360,007



Fortune Exports
Grouping Forming part of Balance Sheet For the year ended on 31st March, 2022

Sr. No.	Particular	Amt in Rs As at 31st March, 2022	Amt in Rs As at 31st March, 2021
2	Long-term borrowings		
	Secured Loans		
	HDFC Loan A/c ECGLS Loan	2,347,795	-
	HDFC Car Loan A/c	726,314	1,299,738
	HDFC Term Loan	740,286	-
	Total	3,814,395	1,299,738
	Unsecured , Repayable on Demand		
	From Related Parties	12,382,380	12,382,380
	(Loan carries interest at 0% p.a. and is repayable on demand.)		
	From Others	3,787,661	4,466,239
	Total	16,170,041	16,848,619
Grand Total		19,984,436	18,148,357
3	Short-term borrowings		
	Tata CCOD Loan A/c	796,300	650,000
	HDFC Car Loan A/c	333168	-
	HDFC Term Loan	596004	-
	Total	1,725,472	650,000
4	Trade Payables		
	Sundry Creditors	1,554,016	5,872,615
	Advance Received from Customers	2,119,811	4,242,436
	Total	3,673,826	10,115,051
5	Other Liabilities		
	HDFC Bank	9,882,637	7,825,983
	CGST 9%	-	253,881
	SGST 9%	-	30,000
	TDS Payable	8,100	145,935
	Nitaben Zaverbhai Patel - Factory Rent Deposit	15,000	-
	Vaishali Zaverbhai Patel-Factory Rent Deposit	15,000	-
	Total	9,920,737	8,255,799



Fortune Exports
Grouping Forming part of Balance Sheet For the year ended on 31st March, 2022

Sr.No.	Particulars	Amt in Rs	Amt in Rs
		As at 31st March, 2022	As at 31st March, 2021
6	Short Term Provisions		
	Income tax provision net of Advance tax and TDS receivable	1,829,765	-
	Total	1,829,765	-
8	long term Loans and Advances		
	Unsecured, considered good	3,960,724	3,946,735
	(Recoverable on demand, carrying 0% interest p.a.)		
	Total	3,960,724	3,946,735
	Deposits:		
	Neelami Auction Pvt Ltd	-	200,000
	Total	-	200,000
9	Trade Receivables		
	(Unsecured considered good)		
	Outstanding for a period of more than Six months	10,780,384	4,242,436
	from the date they are due for payment		
	Outstanding for a period of less than Six months	17,591,636	28,137,522
	from the date they are due for payment		
	Total	28,372,021	32,379,958
10	Cash & Cash Equivalents		
	Balance with Banks :	-	-
	in current account (On account of reconciliation)	-	-
	Cash on hand	632,344	694,282
	Total	632,344	694,282
11	Short term loans and advances		
	Advance to Supplier	243,805	-
	CGST 9%	-	59,821
	SGST 9%	-	59,821
	IGST 18%	-	25,491
	GST Receivable	2,874,292	2,095,040
	Advance Income Tax and TDS	-	887,642
	Total	3,118,097	3,127,815



Fortune Exports
Grouping Forming part of Balance Sheet For the year ended on 31st March, 2022

7 Fixed Assets:

Sr. No.	Description of Assets	Rate of Dep.	Opening Balance as on 31-03-2021	Addition before 180 days	Addition after 180 days	Deduction on A/C. of sale or transfer	Balance	Amount in Rs.	
								Depreciation provided during the year	Closing Balance as on 31-03-2021
1	Air Conditioner	15%	165,518	26,172	0	0	191,690	28,753	162,936
2	Air Cooler	15%	19,960	0	0	0	19,960	2,994	16,966
3	Computer Software	40%	10,709	0	3,600	0	14,309	5,004	9,305
4	Fan	15%	5,483	0	0	0	5,483	822	4,661
5	Laptop	40%	19,661	31,423	0	0	51,084	20,434	30,650
6	Machinery	15%	2,784,550	843,000	0	0	3,627,550	544,133	3,083,418
7	New Car KIA Seltos	15%	1,376,838	0	0	0	1,376,838	206,526	1,170,312
8	New Office Furniture	10%	114,445	59,800	60,432	0	234,677	20,446	214,231
9	Printer	40%	7,540	0	0	0	7,540	3,016	4,524
10	Refrigerator	15%	11,707	0	0	0	11,707	1,756	9,951
11	Sewing Machine	15%	3,060	0	0	0	3,060	459	2,601
12	Volvo Xc 90 Car	15%	1,871,275	0	0	1,871,275	0	0	0
	Total		6,390,746	960,395	64,032		5,543,898	834,342	4,709,553
	Previous Year		2,436,325	986,802	3,767,264		7,190,391	799,647	6,390,744



Fortune Exports
Notes to the Financial Statements for the year ended on 31st March, 2022

Sr No.	Particulars	Year ended 31st March, 2022	Year ended 31st March, 2021
1	Revenue from operations		
	Certification Charges	339,500	342,000
	Detension Charges (999794)	171,526	-
	Ocean Freight - Sales	185,064	-
	Ocean Freight - Sales - Non GST	11,181,245	15,861,047
	Sales A/c Agro Products	96,042,315	78,486,920
	Seal Charges(996759)	82,363	-
	Seal, Document & Other Charges (996799)	74,721	-
	Terminal, Documentation Charges(996749)	773,147	-
	Transportation & Other Charges - Sales	798,140	4,098,687
	Less: Sales Return	355,286	-
	Total	109,292,734	98,788,654
2	Other Income		
	Conversion(Exchange) Difference	-	56,616
	Interest on FDR	-	145,177
	Kasar-Vatav A/c	1,780	248,676
	Profit on sale of asset	28,725	-
	Total	30,505	450,469
3	Cost of Goods Sold		
	Opening Stock of Raw Materials	7,789,678	3,570,401
	Net Purchase of Raw Materials	69,657,427	56,604,656
	Less: Closing Stock of Raw Materials	12,390,784	7,789,678
	Total	65,056,321	52,385,379
4	Employee benefits expense		
	Labour Charges	576,423	708,725
	Labour Bonus Exps	3,000	25,000
	Salary Expenses	1,960,190	1,265,664
	Salary Exps - Factory	2,321,811	1,385,396
	Hand Cutting Labour Charges	350,404	-
	Total	5,211,828	3,384,785
6	Finance Cost		
	Bank Charges	100,558	271,374
	Bank Interest	766,189	423,091
	Interest on Car Loan	92,912	35,033
	Interest on TDS	26,585	2,277
	Interest on Covid Loan	-	24,500
	Interest on Business Loan	1,096,011	594,568
	Interest on Term Loan	-	92,687
	Moratorium Interest A/c	-	93,348
	Total	2,082,255	1,536,878



Fortune Exports
Notes to the Financial Statements for the year ended on 31st March, 2022

Sr. No.	Particulars	Year ended 31st March, 2022	Year ended 31st March, 2021
7	Other expenses		
	BL, Muc, SEAL & ISPS Charges (996799)	161,993	-
	Computer, Laptop & Printer Rent Charges	4,926	-
	Conversion (Exchange) Difference	266,519	-
	Conveyance Exps	8,000	1,050
	Courier Charges	-	5,670
	Customer Entertainment expenses	-	5,268
	Electricity for Factory	161,606	76,736
	Entertainment Expense	101,142	53,223
	Factory Exps	36,028	28,035
	Factory Rent	360,000	495,000
	Fees for Plant & Quarantine Department	352,300	576,700
	Forwarding Agency Commission	-	123,878
	Health & Welfare Exps	30,883	3,559
	Insurance for Stock & Labour	45,527	42,445
	Internet expenses	39,000	51,867
	Int'l Ship/port Facility Security Services	3,780	-
	Income tax	1,323,413	-
	Legal and Professional fees	826,983	853,989
	Ocean Freight - Purchase	8,686,469	5,122,965
	Ocean Freight - Purchase (No GST)	9,581,802	12,406,179
	Office Maintenance Expense	10,280	15,200
	Office Expense	78,555	135,107
	Packing Exps	69,660	15,873
	Partner's Remuneration	4,364,810	2,359,000
	Policy Cover for Import Delivery Order	3,750	-
	Postage Expense	7,473	485
	Printing & Stationary Exps	14,430	45,254
	Quality Rate Difference - Purchase	634,481	-
	Repairs & Maintenance Exps	246,449	398,052
	Round-off	6	6
	Tea, Coffee & Snacks	214,258	142,255
	Telephone Expense	400	2,663
	Transportation & Other Charges - Non Taxable	1,022,911	6,528,465
	Transportation & Other Charges - Purchase	5,146,901	7,867,859
	Transportation & Other Charges OGS	584,127	1,484,337
	Transportation Charges	10,352	649,224
	Travelling Expense	74,783	33,950
	Vehicle Insurance	-	53,697
	Vehicle Petrol Exps	311,543	239,263
	Vehicle repairing Exps	2,130	2,005
	Weighment Expense	2,500	480
	Total	34,790,170	39,819,739

Notes: As per Schedule: 'A'

As per our report of even date attached

For, C. R. Sharedalal & Co.

Chartered Accountants

Firm Registration No. 109943w


(Anuj Sharedalal)
Partner

Membership No. 138022

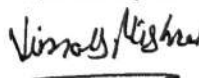
Place : Ahmedabad

Date : 27/09/2022

UDIN:22138022AVSDQU7611



For, Fortune Exports


(Vinal S Mishra)
Partner

Place : Ahmedabad

Date : 27/09/2022

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**

1. Name of the Assessee	Fortune Exports											
2. Address	5 Saundarya Park Society Nr Methodist Church Maninagar East AHMEDABAD, GUJARAT-380008											
3. Permanent Account Number or Aadhaar Number	AAEFF3556E											
4. 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 <table border="1"> <thead> <tr> <th>Sr.No.</th> <th>Type</th> <th>Registration/ Identification No.</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Other Indirect Tax/Duty IMPORT EXPORT CODE</td> <td>0815017073</td> </tr> <tr> <td>2.</td> <td>Goods and Service Tax GST</td> <td>24AAEFF3556E1ZQ</td> </tr> </tbody> </table>			Sr.No.	Type	Registration/ Identification No.	1.	Other Indirect Tax/Duty IMPORT EXPORT CODE	0815017073	2.	Goods and Service Tax GST	24AAEFF3556E1ZQ
Sr.No.	Type	Registration/ Identification No.										
1.	Other Indirect Tax/Duty IMPORT EXPORT CODE	0815017073										
2.	Goods and Service Tax GST	24AAEFF3556E1ZQ										
5. Status	Partnership Firm											
6. Previous year	From 01/04/2021 To 31/03/2022											
7. Assessment Year	2022 - 2023											
8. Indicate the relevant clause of section 44AB under which the audit has been conducted	Clause 44AB(a)-Total Sales/turnover/gross receipts in business exceeding specified limits											
8(a). Whether the assessee has opted for taxation u/s 115BA/ 115BAA/ 115BAB/ 115BAC / 115BAD ? if Yes then Section under which option exercised	No											

PART B

9	(a)	If firm or Association of Persons, indicate names of partners / members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?	As per Annexure 'A' attached
	(b)	If there is any change in the partners or members or in their profit sharing ratio since the last day of the preceding year, the particulars of such change ?	NO
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)	As per Annexure 'B' attached
	(b)	If there is any change in the nature of business or profession , the particulars of such change ?	NO
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.)	As per Annexure 'C' attached
	(c)	List of books of account and nature of relevant documents examined.	As per Annexure 'D' attached
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



13	(a)	Method of accounting employed in the previous year.	Mercantile system
	(b)	Whether there has 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 changes, and the effect thereof on the profit or loss.	NIL
	(d)	Whether any adjustment is required to be made to the profits or loss for complying with 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:	NO
	(f)	Disclosure as per ICDS	As per Annexure 'E' attached
14	(a)	Method of valuation of closing stock employed in the previous year.	Lower of Cost or Market rate
	(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
15	A. Give the following particulars of the capital asset converted into stock-in-trade.		NIL
	(a)	Description of capital asset	
	(b)	Date of acquisition	
	(c)	Cost of acquisition	
	(d)	Amount at which the asset is converted into stock-in-trade	
16	Amounts not credited to the profit and loss account, being-		
	(a)	the items falling within the scope of section 28	NIL
	(b)	the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund 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
	(c)	escalation claims accepted during the previous year	NIL
	(d)	any other item of income	NIL
	(e)	capital receipt, if any	NIL
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:		
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 'F' attached
	(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 2021-22 only)	
	(cb)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	
	(cc) (i)	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 adjustments on account of i. Central Value Added Tax credits 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 for reimbursement, by whatever name called	
	(j)	Depreciation allowable.	



	(k)	Written down value at the end of year	
19		Amount admissible under sections - 32AC, 32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(ia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35ABA, 35ABB, 35AC, 35AD, 35CCA, 35CCB, 35CCC, 35CCD, 35D, 35DD, 35DDA, 35E	NIL
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
	(b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	NIL
21	(a)	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc	
	(a)	capital expenditure	NIL
	(b)	personal expenditure	As per Annexure 'G' attached 52279
	(c)	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like, published by a political party	NIL
	(d)	expenditure incurred at clubs:-	
		as entrance fees and subscriptions	NIL
		as cost for club services and facilities used	NIL
	(e)	Expenditure by way of penalty or fine for violation of any law for the time being in force;	NIL
	(f)	Expenditure by way of any other penalty or fine	As per Annexure 'H' attached 26585
	(g)	Expenditure incurred for any purpose which is an offence or which is prohibited by law	NIL
	(b)	amounts inadmissible u/s 40(a)	
		(i) as payment to non-resident referred to in sub-clause (i)	
		(A) Details of payment on which tax is not deducted:	
		(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed u/s 200(1)	
		(ii) as payment referred to in sub-clause (ia)	
		(A) Details of payment on which tax is not deducted:	
		(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	
		(iii) as payment referred to in sub-clause (ib)	
		(A) Details of payment on which levy is not deducted:	
		(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	
		(iv) fringe benefit tax under sub-clause (ic)	
		(v) Wealth tax under sub-clause (ia)	
		(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)	
		(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;	NIL
	(d)	Disallowance/deemed income u/s 40A(3):	
	(A)	On the basis of the examination of books of account	YES



		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 ?	
	(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 u/s 40A(3A)?	YES
	(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
	(h)	Amount of deduction in admissible 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
	(i)	Amount inadmissible under the proviso to section 36(1)(iii)	NIL
22		Amount of interest inadmissible u/s 23 of the Micro Small and Medium Enterprises Development Act, 2006.	NIL
23		Particular of payments made to persons specified under section 40A (2) (b).	As per Annexure 'I' attached
24		Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.	NIL
25		Any amount of profit chargeable to tax under section 41 and computation thereof.	NIL
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
		(b) not paid during the previous year	NIL
	(B)	was incurred in the previous year and was	
		(a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1)	NIL
		(b) not paid on or before the afore-said date	NIL
	(ii)	* State whether sales tax, goods & service tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, ect. is passed through the profit and loss account ?	NO
27	(a)	Amount of Central Value Added Tax credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits/ Input Tax Credit(ITC) in the accounts	As per Annexure 'J' attached
	(b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	NIL
28		Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii), if yes, please furnish the details of the same ?	NO
29		Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viiib), if yes, please furnish the details of the same ?	NO



29A	Whether any amount is to be included as income chargeable under the HEAD 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56? (Yes/No).if yes, Please furnish the following details	NO
29B	Whether any amount is to be included as income chargeable under the HEAD 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56? (Yes/No).if yes, Please furnish the following details:	NO
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque [Section 69D]	NO
30A	Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92CE, has been made during the previous year? (Yes/No)	NO
30B	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B? (Yes/No.)	NO
30C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year? (Yes/No.)	NO
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 :-	As per Annexure 'K' attached
	(i) name, address and permanent account number or Aadhaar Number (if available with the assessee) of the lender/ depositor	
	(ii) amount of loan or deposit taken or accepted	
	(iii) whether the loan or deposit was squared up during the previous year ?	
	(iv) maximum amount outstanding in the account at any time during the previous year:	
	(v) whether the loan/deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	
	(vi) in case the loan/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.	
	(b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:	NIL
	(i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the person from whom specified sum is received	
	(ii) amount of specified sum taken or accepted;	
	(iii) whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	
	(iv) 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.	
	(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)	
	(ba) 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	NIL



	electronic clearing system through a bank account	
	(i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;	
	(ii) Nature of transaction;	
	(iii) Amount of receipt (In Rs.);	
	(iv) Date of receipt;	
(bb)	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 occasions from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year	NIL
	(i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;	
	(ii) Amount of receipt (in Rs.);	
(bc)	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 of transactions relating to one event or occasions to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account, during the previous year	NIL
	(i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;	
	(ii) Nature of transaction;	
	(iii) Amount of payment (in Rs.);	
	(iv) Date of payment;	
(bd)	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 of transactions relating to one event or occasions to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year	NIL
	(i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;	
	(ii) Amount of payment (in Rs.);	
	(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)	
(c)	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-	As per Annexure 'L' attached
	(i) name, address and permanent account number or Aadhaar Number (if available with the assessee) of payee	
	(ii) amount of repayment	
	(iii) maximum amount outstanding in the account at any time during the previous year;	
	(iv) Whether the repayment was made otherwise than	



		by account payee, cheque or account payee bank draft ?	
	(v)	in case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.	
	(d)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year	NIL
	(i)	name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer*;	
	(ii)	repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year.	
	(e)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-	NIL
	(i)	name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer*;	
	(ii)	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.	
	(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act).		
32	(a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available	NIL
	(b)	Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year can not be allowed to be carry forward in the terms of section 79 ?	N.A.
	(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.	N.A.
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).		NO
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 :	As per Annexure 'M' attached
	(b)	whether the assessee is required to furnish the statement of tax deducted or tax collected ?, if yes, please furnish the details :	As per Annexure 'N' attached
	(c)	whether the assessee is liable to pay interest under section 201(1A) or section 208C(7) ?, if yes, please furnish :	As per Annexure 'O' attached




35	(a)	In the case of a trading concern, give quantitative details of principal items of goods traded; (i) Opening stock; (ii) Purchases during the previous year; (iii) sales during the previous year; (iv) closing stock; (v) shortage/excess, if any.	As per Annexure 'P' attached	
	(b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :- <u>A Raw materials :</u> (i) opening stock; (ii) purchase during the previous year (iii) consumption during the previous year; (iv) sales during the previous year (v) closing stock; (vi) yield of finished products; (vii) percentage of yield (viii) shortage/excess, if any; <u>B. Finished products/By-products :</u> (i) opening stock; (ii) purchase during the previous year (iii) quantity manufactured during the previous year; (iv) sales during the previous year; (v) closing stock; (vi) shortage/excess, if any;	As per Annexure 'Q' attached	
36	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2? (Yes/No.)		NO	
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.		N.A.	
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.		N.A.	
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.		N.A.	
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:		Previous year	Preceding previous year
	(a)	Total turnover of the assessee	109292734	98788654
	(b)	Gross profit / Turnover	14428428 / 109292734 = 13.2 %	8518519 / 98788654 = 8.62 %
	(c)	Net profit / Turnover	3602811 / 109292734 = 3.3 %	1312696 / 98788654 = 1.33 %
	(d)	Stock in trade/Turnover	7703821 / 109292734 = 7.05 %	480580 / 98788654 = 0.49 %
	(e)	Material Consumed / Finished goods produced	45461969 / 65041231 = 69.9 %	49480521 / 60697563 = 81.52 %
	(The details required to be furnished for principal items of goods traded or manufactured or services rendered)			
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 alongwith details of relevant		NIL	



	proceedings.	
42	Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B? (Yes/No)	NO
43	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? (Yes/No/Not due)	NO
	If not due, please enter expected date of furnishing the report	
44	Break-up of total expenditure of entities registered or not registered under the GST:	Please refer Note No. 1 of Para 5 of Form 3CB above.

We certify that details given in Form No.3CD above and annexures attached hereto are true and correct. We further certify that We are not carrying business in any other name other than mentioned as above.

For, Fortune Exports



Partner

Place: Ahmedabad
Date: 27-09-2022



Place : Ahmedabad
Date : 27-09-2022

Add - 702, Parshwanath Esquare,
Corporate Road, Prahladnagar,
Ahmedabad - 380 015

For C. R. SHAREDALAL & CO.
CHARTERED ACCOUNTANTS
(Firm Registration No. 109943w)


(A.J. Sharedalal)
Partner

Membership No : 138022
UDIN: 22138022AVSDQU7611

ANNEXURE - A
INFORMATION REGARDING PARTNER
ANNEXURE - A
INFORMATION REGARDING PARTNER

<i>Sl. No.</i>	<i>Name</i>	<i>% Of Share</i>
1.	VIMAL MISHRA	50 %
2.	PRIYANKA MISHRA	50 %
	TOTAL	100 %

ANNEXURE - B
NATURE OF BUSINESS OR PROFESSION

<i>Sr. No.</i>	<i>Sector</i>	<i>Sub-Sector</i>	<i>Code</i>
1.	WHOLESALE AND RETAIL TRADE	WHOLESALE OF OTHER PRODUCTS N.E.C	09027
2.	WHOLESALE AND RETAIL TRADE	RETAIL SALE OF OTHER PRODUCTS N.E.C	09028
3.	MANUFACTURING	PROCESSING OF FRUITS, VEGETABLES AND EDIBLE NUT	04004

ANNEXURE - C
LIST OF BOOKS OF ACCOUNT (MAINTAINED)

<i>Sr. No.</i>	<i>Name of Books of account</i>	<i>Country</i>	<i>Flat / Door / Building</i>	<i>Road / Street / Block / Sector</i>	<i>Zipcode/ Pincode</i>	<i>Post Office</i>	<i>Area / Locality</i>	<i>District</i>	<i>State</i>
1.	Cash Book		5, Saundarya Park Society	Near Methodist Church, Maninagar East	380008			Ahmedabad	GUJARAT
2.	Bank Book		5, Saundarya Park Society	Near Methodist Church, Maninagar East	380008			Ahmedabad	GUJARAT
3.	Sales Register		5, Saundarya Park Society	Near Methodist Church, Maninagar East	380008			Ahmedabad	GUJARAT
4.	Purchase Register		5, Saundarya Park Society	Near Methodist Church, Maninagar East	380008			Ahmedabad	GUJARAT
5.	Journal Register		5, Saundarya Park Society	Near Methodist Church, Maninagar East	380008			Ahmedabad	GUJARAT
6.	General Ledgers		5, Saundarya Park Society	Near Methodist Church, Maninagar East	380008			Ahmedabad	GUJARAT

ANNEXURE - D
LIST OF BOOKS OF ACCOUNT (EXAMINED)

<i>Sr. No.</i>	<i>Name of Books of account</i>
1.	Cash Book
2.	Bank Book
3.	Sales Register
4.	Purchase Register



5. Journal Register
6. General Ledgers

ANNEXURE - E Disclosure as per ICDS

Sr. No. ICDS

1. ICDS I-Accounting policies
2. ICDS II-Valuation of Inventories
3. ICDS IV-Revenue Recognition
4. ICDS X-Provisions, Contingent Liabilities and Contingent Assets
5. ICDS V-Tangible Fixed Assets

Disclosures

Refer Note 19 Notes attached to & Forming Part of Financial Statements - Significant Accounting Policies.

Refer Note 19, Pt(5)(D) for Significant accounting policy of Financial Statements in respect of Inventories

Refer Note 19, Pt.(5)(B) of Financial Statements for Significant accounting policy in respect of Revenue from Operations

Provision is recognized when there is a present obligation as a result of past event that probably requires an outflow of resources and reliable estimate can be made of the amount of the obligation.

Tangible Fixed Assets have been Stated at the cost of Acquisition less Depreciation. Cost comprises of purchase price, duties, levies and any directly attributable cost of bringing the assets to its working condition for the intended use. Depreciation on Tangible Fixed Assets has been provided at the rates specified in the Income Tax Act, 1961. Disclosures in respect of Tangible Fixed Assets have been disclosed in Point no. 18 of Form 3CD.

ANNEXURE - F DEPRECIATION AS PER INCOME-TAX RULE

Additional [Refer Details]														Depreciation				Disallowables			
Sl. No.	Assets / Block of Assets	Opening Balance	Before 180 days	After 180 days	Deduction	Total Amount	Rate of Depr %	Before 180 days	After 180 days	Total Depreciation	Net Balance	@Rate	Amount	Net Depr.							
1.	Motor Car	3248113	0	0	1900000	1348113	15	202217	0	202217	1145896	18.66	33689	188528							
2.	Plant & Machinery	2990277	869172	0	0	3859449	15	578917	0	578917	3280532	0.00		578917							
3	Furniture	114444	59800	60432	0	234676	10	17424	3022	20446	214230	0.00		20446							
4	Computer	37910	31423	3600	0	72933	40	27733	720	28453	44480	0.00		28453							
TOTAL		6390744	960395	64032	1900000	5515171		826291	3742	830033	4685138		33689	796344							

ANNEXURE - G DETAILS OF EXPENDITURE OF PERSONAL NATURE

Sr.No	Details	Amount
1.	Vehicle Petrol Expense (311543*1/6)	51924
2.	Vehicle Repairing Exp. (2130*1/6)	355

ANNEXURE - H DETAILS OF ANY OTHER PENALTY OR FINE

Sr.No	Details	Amount
1.	Interest on TDS	26585

ANNEXURE - I PAYMENT TO PERSONS SPECIFIED IN SECTION 40A(2)(b)

Sl. No.	Name of related person	PAN	Relation	Nature of Transaction	Amount
1.	Priyanka V Mishra	AQOPP6674F	Partner	Remuneration	2182405
2.	Vimal S Mishra	AMXPM0301M	Partner	Remuneration	2182405
	TOTAL				4364810

ANNEXURE - J CENTRAL VALUE ADDED TAX CREDITS

CENVAT	Amount	Treatment in Profit and loss account
Opening Balance	1030511	Opening Credit
CENVAT Availed	4230960	Availed during the year
CENVAT Utilized	2824059	Utilized during the year



Closing Balance

2437412 Closing Balance

ANNEXURE - K**PARTICULARS OF EACH LOAN OR DEPOSIT IN AN AMOUNT EXCEEDING THE LIMIT SPECIFIED IN SECTION 269SS TAKEN OR ACCEPTED DURING THE PREVIOUS YEAR :-**

Sl. No.	Name, Address and Permanent Account Number (if available with the assessee) of the lender or depositor	Amount of loan or deposit taken or accepted (Rs.)	Whether the loan or deposit was squared up during the previous year	Maximum out standing credit balance	Whether Taken or Accepted by cheque or bank draft or Electronic Clearing system	A/c Payee Cheque or bank draft ?
1.	Kuldeep Thaker Ahmedabad	4946839	Yes	1997882	Cheque	Yes
2.	Lata M Kodwani Ahmedabad	738000	Yes	738000	Cheque	Yes
TOTAL		5684839				

ANNEXURE - L**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 :-**

Sl. No.	Name, Address and Permanent Account Number (if available with the assessee) of the payee	Amount of repayment (Rs.)	Maximum out standing credit balance	Whether repayment was by cheque or bank draft or Electronic Clearing system	A/c Payee Cheque or bank draft ?
1.	Kuldeep Thaker Ahmedabad	4946839	1997882	Cheque	Yes
2.	Lata M Kodwani Ahmedabad	738000	738000	Cheque	Yes
3.	Amee P. Patel Ahmedabad	185000	230000	No	
TOTAL		5869839			

ANNEXURE - M**ASSESSEE IS REQUIRED TO DEDUCT OR COLLECT TAX AS PER THE PROVISIONS OF CHAPTER XVII-B OR CHAPTER XVII-BB**

Sl. No.	Tax deduction and collection No. (TAN)	Section	Nature of payment	Total amount of payment or receipt of the specified in (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted 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 sp. rate out of (7)	Amount of tax deducted or collected out of (8)	Amount of tax deducted or collected not deposited to the credit of central Govt. out of (6) and (8)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	AHMF01289B	194C	Contracts	15684212	15684212	15684212	325029	0	0	0
2.	AHMF01289B	194J	Professional Service	640500	640500	640500	64050	0	0	0
TOTAL				16324712	16324712	389079	0	0	0	0

ANNEXURE - N**ASSESSEE IS REQUIRED TO FURNISH THE STATEMENT OF TAX DEDUCTED OR TAX COLLECTED**

Sl. No.	Tax deduction and collection Account No. (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 details/ transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1.	AHMF01289B	Form 26Q	31/07/2021	23/07/2021	Y	
2.	AHMF01289B	Form 26Q	31/10/2021	27/10/2021	Y	
3.	AHMF01289B	Form 26Q	31/01/2022	28/01/2022	Y	
4.	AHMF01289B	Form 26Q	31/05/2022	18/05/2022	Y	



ANNEXURE - O**ASSEESSEE IS LIABLE TO PAY INTEREST UNDER SECTION 201(1A) OR SECTION 206C(7)**

Sl. No	TAN	Amount of interest u/s 201(1A) /206C(7) is payable	Amount of Payment	Date of payment
1.	AHMF01289B	14312	14312	30/04/2021
2.	AHMF01289B	360	360	28/05/2021
3.	AHMF01289B	8600	8600	07/06/2021
4.	AHMF01289B	337	337	05/08/2021
5.	AHMF01289B	22	22	09/08/2021
6.	AHMF01289B	457	457	08/10/2021
7.	AHMF01289B	826	826	06/12/2021
8.	AHMF01289B	1671	1671	04/03/2022
	TOTAL	26585	26585	

ANNEXURE - P**QUANTITATIVE DETAILS OF PRINCIPAL ITEMS OF GOODS TRADED****1. TRADING GOODS**

Sr. No.	Item Name	Unit	Opening Stock	Purchase	Sales	Closing Stock	Shortage / Excess
1	Cashew Lugdi	KiloGrams	2600	7000	182	9418	0
	Total		2600	7000	182	9418	0

ANNEXURE - Q**QUANTITATIVE DETAILS OF PRINCIPAL ITEMS IN CASE OF MANUFACTURING CONCERN****A. RAW MATERIALS**

Sr. No.	Item Name	Unit	Opening Stock	Purchase	Consumption	Sales	Closing Stock	Yield	% age Yield	Shortage / Excess
1	Cashew Husk	KiloGrams	116980	1519047	0	1632770	3257	0	0	0
2	Alluminium Scrap	KiloGrams	640	0	0	0	640	0	0	0
3	Cashew Nuts (NWP)	KiloGrams	225	12849	0	5444	7630	0	0	0
4	Disposale Gloves	Numbers	4905	500	0	1164	4241	0	0	0
5	New Empty Tin	Numbers	1302	2201	0	163	3340	0	0	0
6	Raw Cashew Nuts	KiloGrams	57238	132449	0	182570	7117	0	0	0
	Total		181290	1667046	0	1822111	26225	0		0

B. FINISHED PRODUCTS

Sr. No.	Item Name	Unit	Opening Stock	Purchase	Manufacture	Sales	Closing Stock	Shortage / Excess
1	Cashew Nuts Tukda	KiloGrams	24	0	0	0	24	0
2	Cashew Fada	KiloGrams	15	0	0	0	0	0
3	Cashew Kernal W 240	KiloGrams	10	0	0	0	0	10
4	Cashew Kernel	KiloGrams	60	16551	0	5301	11310	0
5	Cashew W 320	KiloGrams	10	4259	0	3880	389	0
6	Cashew Kernal NW	KiloGrams	0	100	0	0	100	0
	Total		119	20910	0	9181	11823	10

