

SUNREST LIFE SCIENCE PRIVATE LIMITED

FF-41
AJAY SHOPPING CENTRE
NEAR RITANAGAR BUS STOP
VASTRAL ROAD
AHMEDABAD : 380026

PAN : AAZCS4070Q

-: Tax Audit Report :-

F.Y. 2020-21

A.Y. 2021-22



Auditors :-

SIROIYA & CO

Chartered Accountant

10 NAVKAR DUPLEX, OPP CHINTAMANI PARSHWANATH JAIN
TEMPLE, B/H JALARAM MANDIR, PALDI

AHMEDABAD : 380007

Mobile: 9879600357, Email: casiroiya@gmail.com

PAN : DGYPS3797D

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

1. I have examined the Balance Sheet as on 31st March, 2021 and the Profit and loss account for the period beginning from 01/04/2020 to ending on 31/03/2021 attached herewith, of
SUNREST LIFE SCIENCE PRIVATE LIMITED
FF-41 AJAY SHOPPING CENTRE NEAR RITANAGAR BUS STOP VASTRAL ROAD AHMEDABAD : 380026
PAN **AAZCS4070Q** Aadhar Number (if available)
2. I 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 AHMEDABAD and 0 branches.
3. (a) I report the following observations/comments/discrepancies/inconsistencies; if any

(b) Subject to above-
 - (A) I have obtained all the information and explanations which, to the best of My knowledge and belief, were necessary for the purposes of the audit
 - (B) In My opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from My examination of the books
 - (C) In My opinion and to the best of My information and according to the explanations give to Me, 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, 2021; 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 u/s.44AB is annexed herewith in Form No.3CD
5. In My opinion and to the best of My information and according to explanations given to Me, the particulars given in the said Form No.3CD and the Annexure thereto are true and correct. Subject to following observations/qualifications, if any

SN	Qualification Type	Observations/Qualifications
1	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	List of Creditors under Micro, small and medium Enterprises are not provided to us
2	Others	Balance Of Sundry Debtors/ Creditors and Unsecured Loans/ Advances are subject to confirmation.
3	Others	Vouchers/Bills For Vehicle Expense & Transportation Expenses have not been provided to us for verification
4	Others	We have relied upon Proprietors authentication and or internal voucher prepared by the assessee wherever external supporting not available
5	Others	Cheque, counters and Deposit Slips of all the banks are not produced before us for verification.
6	Others	We are unable to vouch all the cash vouchers

SIROIYA & CO
Chartered Accountant

Place **AHMEDABAD**
Date **15/02/2022**

SIDDHARTH MAHASUKHLAL SIROIYA
PROPRIETOR
Mem.No.: 177400
UDIN : 22177400AAAAAI8393
FRN No.: 144528W

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	SUNREST LIFE SCIENCE PRIVATE LIMITED
02	Address	FF-41 AJAY SHOPPING CENTRE NEAR RITANAGAR BUS STOP VASTRAL ROAD AHMEDABAD : 380026
03	Permanent Account Number	AAZCS4070Q
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. If yes, please furnish the registration number or any other identification number allotted for the same.	As Per Annexure-A
05	Status	Private Company
06	Previous Year From	01/04/2020 to 31/03/2021
07	Assessment Year	2021-22
08	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 Rs. 1 crore
8a	Whether the assessee has opted for taxation u/s.115BA/115BAA/115BAB/115BAC/115BAD?	No
	Section under which option exercised	

PART-B

09	a)	In 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 ?	Not Applicable		
	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	Not Applicable		
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)	Code	Sub-sector	Sector
			09027	Wholesale of other products n.e.c	WHOLESALE AND RETAIL TRADE
	b)	If there is any change in the nature of business or profession, the particulars of such change	No Change		
11	a)	Whether books of account are prescribed u/s.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. <i>(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.)</i>	As Per Annexure-B
	c) List of books of account and nature of relevant documents examined	Cash Book, Bank Book, Ledger, Journal Register, Sales Register, Purchase Register
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No
13	a) <u>Method of accounting employed in the previous year</u>	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 ?	There is no change in the method of accounting during the year
	c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss	Not Applicable
	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 u/s.145(2)	No
	e) If answer to (d) above is in the affirmative, give the details of such adjustments	No
	f) <u>Disclosure as per ICDS</u>	As Per Annexure-C
14	a) Method of valuation of closing stock employed in the previous year	At Cost or Market Price whichever is less
	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	Give the following particulars of the capital asset converted into stock-in-trade:-	Not Applicable as no capital assets are converted into stock in trade during the year
16	Amount not credited to the profit and loss account, being	
	a) <u>The items falling within the scope of section 28</u>	Nil
	b) The performa credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Services Tax, were such credits, drawbacks or refunds are admitted as due by the authorities concerned	Nil
	c) <u>Escalation claims accepted during the previous year</u>	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	No
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	Rs.175968 As Per Annexure-D
19	Amount admissible under section : (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, 35F)	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	
	1 Capital expenditure	Nil
	2 Personal expenditure	Nil
	3 Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	Nil
	4 Expenditure incurred at clubs being entrance fees and subscriptions	Nil
	5 Expenditure incurred at clubs being cost for club services and facilities used	Nil
	6 Expenditure by way of penalty or fine for violation of any law for the time being force	As Per Annexure-E
	7 Expenditure by way of any other penalty or fine not covered above	Nil
	8 Expenditure incurred for any purpose which is an offence or which is prohibited by law	Nil
	b) Amounts inadmissible under section 40(a)	
	i as payment to non-resident referred to in sub-clause (i)	
	A Details of payment on which tax is not deducted	As Per Annexure-F
	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)	Nil
	ii as payment referred to in sub-clause (ia)	
	A Details of payment on which tax is not deducted	Nil

	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
iii		as payment referred to in sub-clause (ib)	
	A	Details of payment on which levy is not deducted	Nil
	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
iv		fringe benefit tax under sub-clause (ic)	Nil
v		wealth tax under sub-clause (iia)	Nil
vi		royalty, license fee, service fee etc. under sub-clause (iib)	Nil
vi i		salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	Nil
viii		payment to PF / other fund etc. under sub-clause (iv)	Nil
ix		tax paid by employer for perquisites under sub-clause (v)	Nil
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 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
	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
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 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

	i)	Amount inadmissible under the proviso to section 36(1)(iii)	Nil
22		Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	Nil
23		Particulars of any payment made to persons specified under section 40A(2)(b)	Nil
24		Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA	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 preceeding 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)	As Per Annexure-G
		b) not paid on or before the aforesaid date	Nil
	c)	State whether sales tax, goods & services tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., 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 accounts	No
	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)(viiia) 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)(viib) if yes, please furnish the details of the same	No

	29A(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56? If yes, please furnish the following details:	No
	29B(a) 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? 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(a) Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92Ce, has been made during the previous year? If yes, please furnish the following details:	No
	30B(a) 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? If yes, please furnish the following details:	No
	30C(a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year? (this clause is kept in abeyance till 31st March, 2021) If yes, please furnish the following details:	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-H
	b) Particulars of each specified sum in the amount exceeding the limit specified in section 269SS taken or accepted during the previous year (Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year)	Nil
	(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account	Nil
	(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 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

	(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 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
	(d) 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 <i>(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 saving bank, a co-operative bank or in the case of transaction referred to in section 269SS or in the case of persons referred to in Notification No. S.O.2065(E) dated 3rd July 2017)</i>	Nil
	c) Particulars of each repayment of loan or deposit or any specified advance in the amount exceeding the limit specified in section 269T made during the previous year	As Per Annexure-I
	d) Particulars of repayment of loan or deposit or any specified advance in the 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
	e) Particulars of repayment of loan or deposit or any specified advance in the 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 <i>(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)</i>	Nil
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 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)	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-J
	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-K
	c)	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) If yes, please furnish	As Per Annexure-L
35	a)	In the case of a trading concern, give quantitative details of principal items of goods traded	Nil
	b)	In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products	
	A	Raw materials	Nil
	B	Finished products	Nil
	C	By-products	Nil
36		In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms	Omitted by the Income-tax (Eighth Amendment) Rules, 2021, w.e.f. 01/04/2021
	A(a)	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?	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	Not Applicable
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	Not Applicable

39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ? 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-M
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 proceedings	Nil
42	Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B?	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? If not due, please enter expected date of furnishing the report	No
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)	No

For **SUNREST LIFE SCIENCE PRIVATE LIMITED**

SIROIYA & CO
Chartered Accountant

AMIT THAKKAR
Director
Place **AHMEDABAD**
Date **15/02/2022**

SIDDHARTH MAHASUKHLAL SIROIYA
PROPRIETOR
Mem.No.: 177400
UDIN : 22177400AAAAAI8393
FRN No.: 144528W

Annexure-A

(4) Registration number or any other identification number, Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc

Type	State	Registration/Identification Number
Goods and Services Tax	GUJARAT	24AAZCS4070Q1ZE

Annexure-B

(11b) List of books of account maintained and the address at which the books of accounts are kept.

Books maintained	Address	City	State	Pincode
SALES REGISTER	FF-41 AJAY SHOPPING CENTRE NEAR RITANAGAR BUS STOP VASTRAL ROAD	AHMEDABAD	GUJARAT	380026
PURCHASE REGISTER	FF-41 AJAY SHOPPING CENTRE NEAR RITANAGAR BUS STOP VASTRAL ROAD	AHMEDABAD	GUJARAT	380026
JOURNAL REGISTER	FF-41 AJAY SHOPPING CENTRE NEAR RITANAGAR BUS STOP VASTRAL ROAD	AHMEDABAD	GUJARAT	380026
LEDGER	FF-41 AJAY SHOPPING CENTRE NEAR RITANAGAR BUS STOP VASTRAL ROAD	AHMEDABAD	GUJARAT	380026
CASH BOOK	FF-41 AJAY SHOPPING CENTRE NEAR RITANAGAR BUS STOP VASTRAL ROAD	AHMEDABAD	GUJARAT	380026
BANK BOOK	FF-41 AJAY SHOPPING CENTRE NEAR RITANAGAR BUS STOP VASTRAL ROAD	AHMEDABAD	GUJARAT	380026

Annexure-C

(13f) Disclosure as per ICDS

ICDS	Disclosure
ICDS I = Accounting Policies	There is no change in accounting policy that have significant impact on profit of the company.
ICDS II = Valuation of Inventories	Firm has adopted FIFO method for valuation of inventory and valued at cost or NRV whichever is lower.
ICDS IV = Revenue Recognition	Revenue from sale of goods/service is recognised as per sale contract and also on accrual basis.
ICDS V = Tangible Fixed Assets	Fixed assets are stated at cost of acquisition less accumulated depreciation.
ICDS IX = Borrowing Costs	Borrowing cost is recognised on time proportion basis, it comprises of interest cost and other cost incurred by the assessee.
ICDS X = Provisions, Contingent Liabilities/ Assets	No contingent liabilities or contingent assets have arisen during the year. Thus, no provision has been made in the books in respect of the same.
ICDS VII = Governments Grants	NA

Annexure-D

(18) Particulars of the depreciation allowable as per the Income-tax Act, 1961

Block of Asset	Rate of Depr.	Opening WDV	Adjustment made to the WDV u/s. 115BAC /115BAD	Adjustment made to WDV of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted WDV	ADDITIONS						DEDUCTIONS		Depreciation Allowable (D)	WDV at end of the year (A+B-C-D)	
						Date of Purchase	Date put to use	Amount	Modvat	Exchange Rate Change	Subsidy / Grant	Total Amount	Date of Sale			Amount
Plant & Machinery (15%)	15	47229	0	0	47229	01-07-20	01-07-20	26562.5	Nil	Nil	Nil	26562.5	Nil	Nil	123615	1450785.5
						01-11-20	01-11-20	1500609	Nil	Nil	Nil	1500609				
Plant & Machinery (40%)	40	58382	0	0	58382	01-07-20	01-07-20	19390	Nil	Nil	Nil	19390	Nil	Nil	31109	46663
Furnitures and Fittings (10%)	10	189787	0	0	189787	01-07-20	01-07-20	22656	Nil	Nil	Nil	22656	Nil	Nil	21244	191199
* TOTAL *		295398	0	0	295398			1569218	0	0	0	1569218	0	0	175968	1688648

Annexure-E

(21a)(6) Expenditure by way of penalty or fine for violation of any law for the time being force

Particulars	Amount
Interest On Tds	4337

Annexure-F

(21b)(i)(A) Details of payment on which tax is not deducted

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the Payee, if available	Address
25/12/2019	63867	CONSULTANCY FEES	JIGAR P THAKKAR		AHMEDABAD AHMEDABAD 380050

Annexure-G*(26i)(B)(a) In respect of any sum referred to in clause (a),(b),(c),(d),(e) or (f) of section 43B, the liability for which paid on or before the due date for furnishing*

Section	Nature of liability	Amount
Sec 43B(a)	GST PAYABLE	1337317
Sec 43B(a)	TCS ON SALES	10164
Sec 43B(a)	TDS ON COMMISSION	32406
Sec 43B(a)	TDS ON CONTRACT	4789
Sec 43B(a)	TDS ON RENT	6692
Sec 43B(a)	TDS ON SALARY	4365

Annexure-H*(31a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year*

Name & Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Amount of loan or deposit taken or accepted	Whether the loan/ deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft of use of ECS 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
AMIT THAKKAR AHMEDABAD		1000000	No	12086255	Cheque	Account payee cheque
ALPESH THAKKAR AHMEDABAD		600000	No	5540920	Cheque	Account payee cheque

Annexure-I*(31c) Particulars of each repayment of loan or deposit or any specified advance in the amount exceeding the limit specified in section 269T made during the previous year*

Name & Address of the payee	Permanent Account Number (if available with the assessee) of the payee	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 ECS 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
AMIT THAKKAR AHMEDABAD		1002993	12086255	Cheque	Account payee cheque
ALPESH THAKKAR AHMEDABAD		820000	5540920	Cheque	Account payee cheque
NIKHIL THAKKAR AHMEDABAD		250000	6449917	Cheque	Account payee cheque

Annexure-J*(34a) 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*

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)
AHMS31897F	192	Salary	23431456	1750500	1750500	28642	0	0	0
AHMS31897F	194C	Payments to contractors	1215260	1215260	1215260	18229	0	0	0
AHMS31897F	194-I	Rent	1060280	1060280	1060280	79521	0	0	0
AHMS31897F	194H	Commission or brokerage	1213134	1213134	1213134	45845	0	0	0
AHMS31897F	194J	Fees for professional or technical services	110000	110000	110000	8250	0	0	0

Annexure-K*(34b) Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time If yes, please furnish the details*

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/transaction which are not reported
AHMS31897F	Form 24Q	15/07/2021	17/07/2021	Yes	
AHMS31897F	Form 26Q	15/07/2021	17/07/2021	Yes	
AHMS31897F	Form 27EQ	15/07/2021	17/07/2021	Yes	

Annexure-L*(34c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) If yes, please furnish*

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.	
		Amount	Dates of payment
AHMS31897F	4991	4991	04/02/2021

Annexure-M*(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	169490854			109521324		
(b)	Gross profit / Turnover	56529790	169490854	33.35 %	34454172	109521324	31.46 %
(c)	Net profit / Turnover	2236282	169490854	1.32 %	1364251	109521324	1.25 %
(d)	Stock-in-Trade / Turnover	15216069	169490854	8.98 %	4752252	109521324	4.34 %
(e)	Material consumed/Finished goods produced	0	0	0.00 %	0	0	0.00 %

SIROIYA & CO
Chartered Accountant

SIDDHARTH MAHASUKHLAL SIROIYA

PROPRIETOR

Mem.No.: 177400

UDIN : 22177400AAAAAI8393

FRN No.: 144528W

Place AHMEDABAD

Date 15/02/2022