

FORM 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

Name	K P SHAW BOTTLING PRIVATE LIMITED
Address	BHAGABATIPUR ROAD , Kalachara B.O , Chanditala , HOOGHLY , 32-West Bengal , 91-India , Pincode - 712702
PAN	AADCK9608G
Aadhaar Number of the assessee, if available	

was conducted by **us S L KHEMKA AND CO** in pursuance of the provisions of the **Companies Act, 2013**,
and **We** annex hereto a copy of **our** audit report dated **31-Aug-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.

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	As informed by the assessee, the information reported under clause 44 of Form 3CD is based on the information extracted from accounting software / relevant GST report. However this may not be accurate as the accounting software used by Assessee is not configured to generate report as required under this clause in absence of any prevailing statutory requirement. In addition, the software/system does not capture information relating to the entities falling under composition scheme or supply with ineligible credit. Therefore, it is not possible for us to verify the break-up of total expenditure of entities registered or not registered under the GST and unable to comment on accuracy of information provided therein. Total expenditure reported under the clause includes capital expenditure however does not include depreciation, bad debt and expenditure which is not a supply as per GST.
2	Others	1) Balance of sundry Debtors, Sundry Creditors, Closing stock, and cash are subject to confirmation received from Directors. 2) It is not possible to veify whether the payment in excess of Rs. 10,000/- have been made otherwise than by account payee cheque or bank draft as necessary evidence is not in the possession of the assessee. However, the assessee certifies that the cheques exceeding Rs. 10,000/- issued by account payee or bank draft.

Accountant Details

Name	SHANKAR LAL KHEMKA
Membership Number	053949
FRN(Firm Registration Number)	325940E
Address	3RD FLOOR, ROOM NO: 18E , 29B, RABINDRA SARANI , Chittaranjan Avenue S.O (Kolkata) , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700073

Date of signing Tax Audit Report	31-Aug-2023
Place	116.206.222.148
Date	30-Sep-2023

This form has been digitally signed by **SHANKAR LAL KHEMKA** having PAN **AFXPK3366B** from IP Address - on **30/09/2023 03:48:36 PM** Dsc SI.No and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority

FORM 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	K P SHAW BOTTLING PRIVATE LIMITED
2. Address of the Assessee	BHAGABATIPUR ROAD , Kalachara B.O , Chanditala , HOOGHLY , 32-West Bengal , 91-India , Pincode - 712702
3. Permanent Account Number (PAN)	AADCK9608G
Aadhaar Number of the assessee, if available	
4. 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,GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 32-West Bengal	19AADCK9608G1ZA
2	State Excise Duty 32-West Bengal	06/2014/0044

5. Status	Individual
6. Previous year	01-Apr-2022 to 31-Mar-2023
7. Assessment year	2023-24

8. Indicate the relevant clause of section 44AB under which the audit has been conducted
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Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC(1A) / 115BAD / 115BAE ?	No
Section under which option exercised	

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?

Sl. No.	Name	Profit Sharing Ratio (%)
No records added		

(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 ?

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

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).
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Sl. No.	Sector	Sub Sector	Code
1	WHOLESALE AND RETAIL TRADE	Retail sale of other products n.e.c	09028
2	MANUFACTURING	Manufacturing of wines	04016

(b). If there is any change in the nature of business or profession, the particulars of such change ?	No
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Sl. No.	Business	Sector	Sub Sector	Code
No records added				

11.(a). Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed ?	Yes
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Sl. No.	Books prescribed
1	Cash Book, Bank Book, Sales Register, Purchases Register, Journal, Ledgers etc

(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.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK, BANK BOOK, SALES BOOK , PURCHASE BOOK, JOURNAL, GENERAL LEDGER, STOCK REGISTER	BHAGABATIPUR ROAD	KALACHARA	HOOGLY	712702	91-India	32-West Bengal
2	DEBTORS & CREDITORS L EDGER (BO OKS OF ACC OUNTS ARE MAINTAINED IN COMPUTE R SYSTEM)	BHAGABATIPUR ROAD	KALACHARA	HOOGLY	712702	91-India	32-West Bengal

(c). List of books of account and nature of relevant documents examined.
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Sl. No.	Books examined
1	CASH BOOK, BANK BOOK, SALES BOOK , PURCHASE BOOK, JOURNAL, GENERAL LEDGER, STOCK REGISTER
2	DEBTORS & CREDITORS L EDGER (BO OKS OF ACC OUNTS ARE MAINTAINED IN COMPUTE R SYSTEM)

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
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Sl. No.	Section	Amount
No records added		

13.(a). Method of accounting employed in the previous year.	Mercantile system
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(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
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(c). If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
No records added			

(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
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(e). If answer to (d) above is in the affirmative, give details of such adjustments:
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Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
No records added				

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	REFER SIGNIFICANT ACCOUNTING POLICIES POINT NO (3) TO THE FINANCIAL STATEMENTS
2	ICDS II - Valuation of Inventories	REFER SIGNIFICANT ACCOUNTING POLICIES POINT NO (3.2) TO THE FINANCIAL STATEMENTS
3	ICDS III - Construction Contracts	THIS REPORT DOES NOT CONTAIN SEPARATE DISCLOSURE ON ICDS - III CONSTRUCTION CONTRACTS VIDE CLAUSE NO.13(f)(iii) O F TAX AUDIT REPORT. SINCE IN OUR OPINION AND ACCORDING TO THE INFORMATION AND EXPLANATION GIVENTO US, THE SAID DISCLOSURE IS NOT APPLICABLE TO THE ASSESSEE
4	ICDS IV - Revenue Recognition	REFER SIGNIFICANT ACCOUNTING POLICIES POINT NO. (3.6) TO THE FINANCIAL STATEMENTS
5	ICDS V - Tangible Fixed Assets	REFER TO CLAUSE 18 OF FORM 3CD FOR REQUIRED DISCLOSURE
6	ICDS VII - Governments Grants	THIS REPORT DOES NOT CONTAIN SEPARATE DISCLOSURE ON ICDS - VII GOVERNMENTS GRANTS VIDE CLAUSE NO. 13(f)(vi) OF T AX AUDIT REPORT. SINCE IN OUR OPINION AND ACCORDING TO THE INFORMATION AND EXPLANATION GIVEN TOUS, THE SAID DIS CLOSURE IS NOT APPLICABLE TO THE ASSESSEE.
7	ICDS IX - Borrowing Costs	REFER SIGNIFICANT ACCOUNTING POLICIES POINT NO. 3.8 TO THE FINANCIAL STATEMENTS

14.(a). Method of valuation of closing stock employed in the previous year	At Cost
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(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
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Sl. No.	Particulars	Increase in profit	Decrease in profit
No records added			

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
No records added				

16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;
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Sl. No.	Description	Amount
No records added		

(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 & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

SI. No.	Description	Amount
	No records added	

(c). Escalation claims accepted during the previous year;

SI. No.	Description	Amount
	No records added	

(d). any other item of income;

SI. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any.

SI. No.	Description	Amount
	No records added	

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:

Sl. No.	Details of property	Address of Property						Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code /Pin Code	Country	State			
										No records added

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:-

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAA(3)/115BAC(3)/115BAD(3) (To be filled in only for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	WDV	Building @ 10%	10	₹2,01,57,238	₹0	₹0	₹2,01,57,238	₹19,55,426	₹19,55,426	₹0	₹0	₹22,11,266	₹ 1,99,01,398
2	WDV	Plant and Machinery @ 15%	15	₹3,98,77,212	₹0	₹0	₹3,98,77,212	₹64,62,563	₹64,62,563	₹0	₹0	₹65,58,784	₹ 3,97,80,991
3	WDV	Plant and Machinery @ 40%	40	₹1,76,561	₹0	₹0	₹1,76,561	₹60,672	₹60,672	₹0	₹0	₹91,920	₹ 1,45,313
4	WDV	Furnitures & Fittings @ 10%	10	₹3,06,896	₹0	₹0	₹3,06,896	₹0	₹0	₹0	₹0	₹30,690	₹ 2,76,206

19. Amount admissible under section-			
Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
No records added			

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)]		
Sl. No.	Description	Amount
No records added		

(b).Details of contributions received from employees for various funds as referred to in section 36(1)(va):					
Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Any fund setup under the provisions of ESI Act, 1948	₹ 4,033	15-May-2022	₹ 4,033	14-May-2022
2	Any fund setup under the provisions of ESI Act, 1948	₹ 3,993	15-Jun-2022	₹ 3,993	15-Jun-2022
3	Any fund setup under the provisions of ESI Act, 1948	₹ 3,952	15-Jul-2022	₹ 3,952	14-Jul-2022
4	Any fund setup under the provisions of ESI Act, 1948	₹ 3,982	15-Aug-2022	₹ 3,982	15-Aug-2022
5	Any fund setup under the provisions of ESI Act, 1948	₹ 3,660	15-Sep-2022	₹ 3,660	14-Sep-2022
6	Any fund setup under the provisions of ESI Act, 1948	₹ 3,595	15-Oct-2022	₹ 3,595	15-Oct-2022
7	Any fund setup under the provisions of ESI Act, 1948	₹ 3,622	15-Nov-2022	₹ 3,622	15-Nov-2022
8	Any fund setup under the provisions of ESI Act, 1948	₹ 3,455	15-Dec-2022	₹ 3,455	14-Dec-2022
9	Any fund setup under the provisions of ESI Act, 1948	₹ 3,282	15-Jan-2023	₹ 3,282	14-Jan-2023
10	Any fund setup under the provisions of ESI Act, 1948	₹ 3,459	15-Feb-2023	₹ 3,459	15-Feb-2023
11	Any fund setup under the provisions of ESI Act, 1948	₹ 3,414	15-Mar-2023	₹ 3,414	15-Mar-2023
12	Any fund setup under the provisions of ESI Act, 1948	₹ 3,324	15-Apr-2023	₹ 3,324	14-Apr-2023
13	Provident Fund	₹ 97,829	15-May-2022	₹ 97,829	14-May-2022
14	Provident Fund	₹ 96,621	15-Jun-2022	₹ 96,621	15-Jun-2022
15	Provident Fund	₹ 97,051	15-Jul-2022	₹ 97,051	14-Jul-2022
16	Provident Fund	₹ 96,973	15-Aug-2022	₹ 96,973	13-Aug-2022
17	Provident Fund	₹ 86,355	15-Sep-2022	₹ 86,355	14-Sep-2022
18	Provident Fund	₹ 85,589	15-Oct-2022	₹ 85,589	15-Oct-2022
19	Provident Fund	₹ 85,357	15-Nov-2022	₹ 85,357	14-Nov-2022
20	Provident Fund	₹ 84,314	15-Dec-2022	₹ 84,314	14-Dec-2022
please note: Post filing, the complete records will be available for download as a separate file in the download section. Generated_Form3cdEmpPfSuperann.csv					

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.

Capital expenditure

Sl. No.	Particulars	Amount
No records added		

Personal expenditure

Sl. No.	Particulars	Amount
No records added		

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
No records added		

Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)

Sl. No.	Particulars	Amount
No records added		

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India.

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person

Sl. No.	Particulars	Amount
No records added		

(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:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
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No records added

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
No records added													

ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
No records added														

iii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
No records added														

iv. Fringe benefit tax under sub-clause (ic)

₹ 0

v. Wealth tax under sub-clause (iia)

₹ 0

vi. Royalty, license fee, service fee etc. under sub-clause (iib)

₹ 0

vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added											

viii. Payment to PF /other fund etc. under sub-clause (iv)

₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v)

₹ 0

(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;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
No records added						

(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
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Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether 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
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Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

(e). Provision for payment of gratuity not allowable under section 40A(7);	₹0
(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);	₹0
(g). Particulars of any liability of a contingent nature;	

Sl. No.	Nature of Liability	Amount
No records added		

(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;
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Sl. No.	Particulars	Amount
No records added		

(i). Amount inadmissible under the proviso to section 36(1)(iii).	₹0
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22. (a) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	₹0
(b) Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961.	₹0

23. Particulars of any payments made to persons specified under section 40A(2)(b).
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Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	ANIL KUMAR JAISWAL	ACVPJ2428E		DIRECTOR	Remuneratio	₹3,00,000
2	SUNITA ARORA	ACZPA7509B		DIRECTOR'S RELATIVE	rent	₹7,20,000
3	Umesh Arora	ADCPA3881C		DIRECTOR	INTEREST ON LOAN	₹49,389
4	SAGAR WINES MARKETEERS PVT. LTD.	AADCS8784K		RELATED PARTY	INTEREST ON LOAN	₹1,72,936
5	MOHAN BROTHERS (DRINKS) PRIVATE LIMITED	AACCM9348Q		RELATED PARTY	INTEREST ON LOAN	₹3,97,674

6	ILANGO KOTHANDARAMAN	AMMPK3510H	PROMOTERS	GENERAL EXPENSES	₹7,13,073
7	RAKESH BEHARILAL ARORA	AACPA0890N	PROMOTERS	GENERAL EXPENSES	₹11,59,833

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
		No records added	

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
				No records added	

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;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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);

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(b)-provident/superannuation/gratuity/other fund	EMPLOYEES PROVIDENT FUND	₹ 82,926
2	Sec 43B(b)-provident/superannuation/gratuity/other fund	ESI	₹ 3,324
3	Sec 43B(a)- tax,duty,cess,fee etc	PROFESSIONAL TAX	₹ 5,430

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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 ?

Yes

State Excise duty paid on Production Rs.23,25,99,870/- and the same has been Collected on Sales.

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 profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Availed	₹ 0	
Credit Utilized	₹ 0	
Closing /Oustanding Balance	₹ 0	

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
No records added				

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) ?

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
No records added								

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) ?

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
No records added						

A.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 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

B.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 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

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

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
No records added														

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ?

No

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	If yes, whether the excess money has been repatriated within the prescribed time ?	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
No records added						

B.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 ?

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred(i)	Earnings before interest,tax, depreciation and amortization (EBITDA) during the previous year(ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.(iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B.(iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v)	
				Assessment Year	Amount	Assessment Year	Amount
No records added							

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ?

No

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
No records added		

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 :-

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	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	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an
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							bank account ?	account payee cheque or an account payee bank draft.
1	SAGAR WINES MARKETERS PRIVATE LIMITED	1/B KAMRUDDIN INDUSTRIALESTATE ANDHERI KURLA RD ANDHERI EAST, MUMBAI, Maharashtra, India, 400072	AADCS8784K	₹14,79,00,000	No	₹2,49,88,919	Yes- Electronic clearing system	
2	MOHAN BROTHERS (DRINKS) PRIVATE LIMITED	206-B, Ashiana Plaza, Budh Marg, Patna, Patna, Bihar, India, 800001	AACCM9348Q	₹1,75,00,000	No	₹1,57,35,626	Yes- Electronic clearing system	
3	Franky Spirits Pvt Ltd	503, N.P. CENTRE NEW DAK BUNGLO W ROAD PATNA B R 80000 1	AADCF6183F	₹1,35,80,000	No	₹1,34,57,261	Yes- Electronic clearing system	
4	PABITRADHAR A REALSESTATE DEVELOPERS PVT LTD	GROUND FLOOR 3/A, LIBRARY ROAD, Kolkata, KOLKATA, West Bengal, India, 700026		₹50,00,000	No	₹50,00,000	Yes- Electronic clearing system	
5	UMESH ARORA	MIGMA A PPARTME NT 22, A SUTOSH CHOWDHURY ROAD, KOLKATA Kolkata WB 700019	ADCPA3881C	₹10,00,000	No	₹10,26,630	Yes- Electronic clearing system	

b.Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	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.
No records added							

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

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

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
No records added							

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 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 an account payee cheque or an account payee bank draft, during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
No records added					

b.(c). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
No records added							

b.(d). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
No records added					

Note: 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 or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of 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.
1	Sagar Wines Mareketeers Pvt Ltd	1/B KAMRUDDIN INDUSTRIALESTATE ANDHERI KURLA RD ANDHERI EAST, MUMBAI, Maharashtra, India, 400072	AADCS8784K		₹17,70,86,870	₹2,49,88,919	Yes-Electronic clearing system	
2	Mohan Brothers (Drinks) Pvt. Ltd.	206-B, Ashiana Plaza, Budh Marg, Patna, Patna, Bihar, India, 800001	AACCM9348Q		₹20,00,000	₹1,57,35,626	Yes-Electronic clearing system	
3	UMESH ARORA	MIGMA APPARTMENT 22, A SUTOSH CHOWDHURY ROAD, KOLKATA-700019	ADCPA3881C		₹10,00,000	₹10,26,630	Yes-Electronic clearing system	

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	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
No records added					

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
No records added					

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD / 115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE(To be filled in only for assessment year 2021-22 and 2024-25 only, as applicable)	Amount as assessed (give reference to relevant order)			Remarks
						Amount	Order U/s	Date of order	
No records added									

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).No

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act,1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
No records added		

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?Yes

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	CALK08453E	192	Salary	₹55,47,150	₹55,47,150	₹55,47,150	₹4,15,850	₹0	₹0	₹0
2	CALK08453E	194H	Commission or	₹7,55,888	₹7,55,888	₹7,55,888	₹37,788	₹0	₹0	₹0

brokerage										
3	CALK08453E	194A	Interest other than Interest on securities	₹6,88,893	₹6,88,893	₹6,88,893	₹68,894	₹0	₹0	₹0
4	CALK08453E	194-I	Rent	₹7,20,000	₹7,20,000	₹7,20,000	₹72,000	₹0	₹0	₹0
5	CALK08453E	194Q	Payment of certain sum for purchase of goods	₹15,85,53,524	₹15,85,53,524	₹15,85,53,524	₹1,58,807	₹0	₹0	₹0
6	CALK08453E	194C	Payments to contractors	₹4,16,22,553	₹4,16,22,553	₹4,16,22,553	₹5,87,065	₹0	₹0	₹0
7	CALK08453E	194J	Fees for professional or technical services	₹29,70,124	₹29,70,124	₹29,70,124	₹98,728	₹0	₹0	₹0
8	CALK08453E	206C	Profits and gains from the business of trading in alcoholic liquor, forest produce, scrap, etc	₹55,12,81,354	₹55,12,81,354	₹55,12,81,354	₹37,88,729	₹0	₹0	₹0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

Yes

Please furnish the details:

Sl. No.	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 details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	CALK08453E	24Q	31-Jul-2022	14-Jul-2022	Yes	
2	CALK08453E	26Q	31-Jul-2022	14-Jul-2022	Yes	
3	CALK08453E	27EQ	15-Jul-2022	14-Jul-2022	Yes	
4	CALK08453E	24Q	31-Oct-2022	14-Oct-2022	Yes	
5	CALK08453E	26Q	31-Oct-2022	26-Oct-2022	Yes	
6	CALK08453E	27EQ	15-Oct-2022	14-Oct-2022	Yes	
7	CALK08453E	24Q	31-Jan-2023	13-Jan-2023	Yes	
8	CALK08453E	26Q	31-Jan-2023	13-Jan-2023	Yes	
9	CALK08453E	27EQ	15-Jan-2023	13-Jan-2023	Yes	
10	CALK08453E	24Q	31-May-2023	19-May-2023	Yes	
11	CALK08453E	26Q	31-May-2023	29-May-2023	Yes	
12	CALK08453E	27EQ	15-May-2023	19-May-2023	Yes	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?	Yes
Please furnish:	

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/206C(7) is payable(2)	Amount paid out of column (2) along with date of payment.(3)	
			Amount	Date of payment
1	CALK08453E	₹ 3,048	₹ 3,048	07-Jun-2022
2	CALK08453E	₹ 2,166	₹ 2,166	07-Mar-2023
3	CALK08453E	₹ 12,528	₹ 12,528	30-Apr-2023
4	CALK08453E	₹ 80	₹ 80	07-Aug-2022
5	CALK08453E	₹ 830	₹ 830	07-Feb-2023

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

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added							

(b). In the case of manufacturing concern,give quantitative details of the principial items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1	Liquor Bottle	numbers	4,89,990	0	2,89,63,388	2,91,60,789	2,92,589	0

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

36.(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
Please furnish the following details:-	

Sl. No.	Amount received	Date of receipt
No records added		

37. Whether any cost audit was carried out ?	Not Applicable
Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor	

38. Whether any audit was conducted under the Central Excise Act, 1944 ?	Not Applicable
Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	

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. ?	Not Applicable
give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:							
Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	552428431			2666263231		
(b)	Gross profit / Turnover	137881003	552428431	24.96	2666263231		0.00
(c)	Net profit / Turnover	536045	552428431	0.10	3996954	2666263231	0.15
(d)	Stock-in-Trade / Turnover	33212198	552428431	6.01	28057833	2666263231	1.05
(e)	Material consumed / Finished goods produced			0.00			0.00

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.						
Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						

42.a. Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B ?	No
b. Please furnish	

Sl. No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	If not, please furnish list of the details/transactions which are not reported.
No records added						

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 ?	No
b. Please furnish the following details:	

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?
Name of parent entity

Name of alternate reporting entity (if applicable)
Date of furnishing of report
c.Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST.

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
No records added						

Accountant Details

Accountant Details

Name	SHANKAR LAL KHEMKA
Membership Number	053949
FRN(Firm Registration Number)	325940E
Address	3RD FLOOR, ROOM NO: 18E , 29B, RABINDRA SARANI , Chittaranjan Avenue S.O (Kolkata) , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700073
Place	116.206.222.148
Date	30-Sep-2023

Additions Details (From Point No.18)								
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Building @ 10%	1	08-Apr-2022	15-Sep-2022	₹ 77,970	₹ 0	₹ 0	₹ 0	₹ 77,970
	2	09-Apr-2022	15-Sep-2022	₹ 72,174	₹ 0	₹ 0	₹ 0	₹ 72,174
	3	10-Apr-2022	15-Sep-2022	₹ 60,168	₹ 0	₹ 0	₹ 0	₹ 60,168
	4	26-Apr-2022	15-Sep-2022	₹ 40,220	₹ 0	₹ 0	₹ 0	₹ 40,220
	5	26-Apr-2022	15-Sep-2022	₹ 61,040	₹ 0	₹ 0	₹ 0	₹ 61,040
	6	12-May-2022	15-Sep-2022	₹ 57,281	₹ 0	₹ 0	₹ 0	₹ 57,281
	7	13-May-2022	15-Sep-2022	₹ 74,344	₹ 0	₹ 0	₹ 0	₹ 74,344

	8	17-May-2022	15-Sep-2022	₹ 65,508	₹ 0	₹ 0	₹ 0	₹ 65,508
	9	20-May-2022	15-Sep-2022	₹ 1,27,122	₹ 0	₹ 0	₹ 0	₹ 1,27,122
	10	20-May-2022	15-Sep-2022	₹ 59,340	₹ 0	₹ 0	₹ 0	₹ 59,340
	11	20-May-2022	15-Sep-2022	₹ 61,547	₹ 0	₹ 0	₹ 0	₹ 61,547
	12	21-May-2022	15-Sep-2022	₹ 57,600	₹ 0	₹ 0	₹ 0	₹ 57,600
	13	22-May-2022	15-Sep-2022	₹ 69,469	₹ 0	₹ 0	₹ 0	₹ 69,469
	14	24-May-2022	15-Sep-2022	₹ 67,800	₹ 0	₹ 0	₹ 0	₹ 67,800
	15	27-May-2022	15-Sep-2022	₹ 15,014	₹ 0	₹ 0	₹ 0	₹ 15,014
	16	01-Jun-2022	15-Sep-2022	₹ 42,373	₹ 0	₹ 0	₹ 0	₹ 42,373
	17	02-Jun-2022	15-Sep-2022	₹ 78,125	₹ 0	₹ 0	₹ 0	₹ 78,125
	18	04-Jun-2022	15-Sep-2022	₹ 13,781	₹ 0	₹ 0	₹ 0	₹ 13,781
	19	04-Jun-2022	15-Sep-2022	₹ 5,374	₹ 0	₹ 0	₹ 0	₹ 5,374
	20	09-Jun-2022	15-Sep-2022	₹ 33,025	₹ 0	₹ 0	₹ 0	₹ 33,025

Please note: Post filing, the complete records will be available for download as a separate file in the download section.
Generated_Additions(1).csv

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	1	01-Apr-2022	01-May-2022	₹ 19,380	₹ 0	₹ 0	₹ 0	₹ 19,380
	2	07-Apr-2022	01-May-2022	₹ 19,300	₹ 0	₹ 0	₹ 0	₹ 19,300
	3	08-Apr-2022	01-May-2022	₹ 7,147	₹ 0	₹ 0	₹ 0	₹ 7,147
	4	13-Apr-2022	01-May-2022	₹ 6,500	₹ 0	₹ 0	₹ 0	₹ 6,500
	5	26-Apr-2022	01-May-2022	₹ 4,232	₹ 0	₹ 0	₹ 0	₹ 4,232

	6	29-Apr-2022	01-May-2022	₹ 46,500	₹ 0	₹ 0	₹ 0	₹ 46,500
	7	30-Apr-2022	01-May-2022	₹ 3,045	₹ 0	₹ 0	₹ 0	₹ 3,045
	8	02-May-2022	01-Jun-2022	₹ 43,062	₹ 0	₹ 0	₹ 0	₹ 43,062
	9	02-May-2022	01-Jun-2022	₹ 39,205	₹ 0	₹ 0	₹ 0	₹ 39,205
	10	04-May-2022	01-Jun-2022	₹ 17,787	₹ 0	₹ 0	₹ 0	₹ 17,787
	11	04-May-2022	01-Jun-2022	₹ 42,157	₹ 0	₹ 0	₹ 0	₹ 42,157
	12	05-May-2022	01-Jun-2022	₹ 5,280	₹ 0	₹ 0	₹ 0	₹ 5,280
	13	07-May-2022	01-Jun-2022	₹ 41,269	₹ 0	₹ 0	₹ 0	₹ 41,269
	14	08-May-2022	01-Jun-2022	₹ 41,458	₹ 0	₹ 0	₹ 0	₹ 41,458
	15	10-May-2022	01-Jun-2022	₹ 38,481	₹ 0	₹ 0	₹ 0	₹ 38,481
	16	10-May-2022	01-Jun-2022	₹ 27,243	₹ 0	₹ 0	₹ 0	₹ 27,243
	17	11-May-2022	01-Jun-2022	₹ 6,228	₹ 0	₹ 0	₹ 0	₹ 6,228
	18	12-May-2022	01-Jun-2022	₹ 36,062	₹ 0	₹ 0	₹ 0	₹ 36,062
	19	13-May-2022	01-Jun-2022	₹ 37,812	₹ 0	₹ 0	₹ 0	₹ 37,812
	20	15-May-2022	01-Jun-2022	₹ 39,389	₹ 0	₹ 0	₹ 0	₹ 39,389

Please note: Post filing, the complete records will be available for download as a separate file in the download section.
Generated_Additions(2).csv

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	1	02-Apr-2022	15-Sep-2022	₹ 1,864	₹ 0	₹ 0	₹ 0	₹ 1,864
	2	14-Apr-2022	15-Sep-2022	₹ 5,508	₹ 0	₹ 0	₹ 0	₹ 5,508
	3	23-Apr-2022	15-Sep-2022	₹ 2,246	₹ 0	₹ 0	₹ 0	₹ 2,246

	4	25-Apr-2022	15-Sep-2022	₹ 2,288	₹ 0	₹ 0	₹ 0	₹ 2,288
	5	15-Sep-2022	03-Oct-2022	₹ 1,864	₹ 0	₹ 0	₹ 0	₹ 1,864
	6	20-Oct-2022	18-Mar-2023	₹ 1,864	₹ 0	₹ 0	₹ 0	₹ 1,864
	7	15-Nov-2022	18-Mar-2023	₹ 1,150	₹ 0	₹ 0	₹ 0	₹ 1,150
	8	13-Jan-2023	18-Mar-2023	₹ 1,017	₹ 0	₹ 0	₹ 0	₹ 1,017
	9	17-Jan-2023	18-Mar-2023	₹ 6,400	₹ 0	₹ 0	₹ 0	₹ 6,400
	10	23-Jan-2023	18-Mar-2023	₹ 636	₹ 0	₹ 0	₹ 0	₹ 636
	11	24-Jan-2023	18-Mar-2023	₹ 200	₹ 0	₹ 0	₹ 0	₹ 200
	12	18-Mar-2023	18-Mar-2023	₹ 1,737	₹ 0	₹ 0	₹ 0	₹ 1,737
	13	28-Apr-2022	01-May-2022	₹ 33,898	₹ 0	₹ 0	₹ 0	₹ 33,898
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%					No records added			

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Building @ 10%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%				No records added