


INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year 2024-25
[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			
PAN	AAAAI9625E		
Name	IDEAS COMBINE SOCIETY		
Address	214, SHREEJI VIHAR, NEW VIDHYA NAGAR, SECTOR 4 , UDAIPUR , 27-Rajasthan, 91-INDIA, 313001		
Status	AOP/BOI	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	541757161290924
Taxable Income and Tax Details	Current Year business loss, if any	1	13,82,334
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	0
	(+) Tax Payable /(-) Refundable (7-8)	9	(+) 0
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0
<p>This return has been digitally signed by <u>LAXMI RANAWAT</u> in the capacity of <u>Member</u> having PAN <u>AHNPR9435J</u> from IP address <u>49.36.232.122</u> on <u>29-Sep-2024 18:54:34</u> DSC SI.No & Issuer <u>6000802</u> & <u>110135724669239CN=Verasys Sub CA 2022,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN</u></p>			
System Generated Barcode/QR Code	 AAAAI9625E05541757161290924f2c7ffa8095da0355990e04dc7dfab5d02c15da4		
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>			

SUYASH COLLEGE, RASHMI
(A UNIT OF IDEAS COMBINE SOCIETY)

Income & Expenditure account for the year ended 31st March 2024

<u>Expenditure</u>	<u>Amount</u>	<u>Income</u>	<u>Amount</u>
Advertisement	98552	College Fees (all Programmes)	31325940
Affiliation Fees	1150551	Bus & Auto Fees	3518500
Accounting Fees	75000	Other Income	299100
Audit Fees	25000		
Bank Charges	4193		
Computer exp.	67552		
Deprication Exp.	3461458		
Diesel Exp.	1985150		
Dress Material & Tailoring Exp.	599650		
Electricity Exp.	355421		
Insurance Exp.	108553		
Interest on Bus Loan	126580		
Interest on Term Loan	6892140		
Legal Exp.	30000		
Marketing Exp.	1699472		
Mazegine & News Papers	1557403		
Office Exp.	299458		
Other Misc Exp.	275449		
Payment to Staff	13982050		
Postage & Courier Exp.	8994		
Printing & Stationery Exp.	600863		
Professional Fees	50000		
Rent Exp.	108000		
Repair & Maint.Exp.	1512447		
Sports & Tounament Exp.	695100		
Telephone & Mobile Internet Exp.	47988		
Tours & Travelling Exp.	710115	Deficit	1383599

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Audit as of Even Date Attached

For :- GATTANI JAIN & ASSOCIATES

FRN : 017756C

Mohit Ladha



CA MOHIT LADHA

Partner

M No. : 178203

UDIN 24178203BKDIHK9808

DATE 29.09.2024

For :-Suyash College

(A UNIT OF IDEAS COMBINE SOCIETY)

President

Secretary

SUYASH COLLEGE, RASHMI
(A UNIT OF IDEAS COMBINE SOCIETY)

ANNEXURE-A (Deprication Chart)

AS ON 31ST MARCH 2024

PARTICULAR	Gross Block	More than 180 Days	Less than 180 Days	Total	DEP.RATE	DEP. ALLOWED	NET BLOCK
Furniture & Fixture	1874157	1082900	0	2957057	10%	295706	2661351
Books	726731	685100	0	1411831	40%	564732	847099
Plant & Machinery(lab equi	714754	295190	0	1009944	40%	403978	605966
Bus I.	209671	0	0	209671	15%	31451	178221
Bus II.	350150	0	0	350150	15%	52523	297628
Bus III	99459	0	0	99459	15%	14919	84540
Bus IV	258422	0	0	258422	15%	38763	219659
Bus V	1870000	0	0	1870000	15%	280500	1589500
Computer	277295	75450	0	352745	40%	141098	211647
D.G. Set	26800	0	0	26800	15%	4020	22780
Water Filter	315401	0	0	315401	15%	47310	268091
Building	13796191	0	0	13796191	10%	1379619	12416572
Land	0	0	0	0	0%	0	0
Water Cooler	23001	61500	0	84501	15%	12675	71826
Lift	1294423	0	0	1294423	15%	194163	1100259
	21836457	2200140	0	24036597		3461458	20575139



**GATTANI JAIN & ASSOCIATES**

Chartered Accountants

104, Suzuki Enclave, Chittaurgarh Road, ., Bhilwara-311001 Rajasthan

Phone : 9024378733, E-Mail : camohitladha@gmail.com

UDIN : 24178203BKDIHK9808**Form No 3CA****[See rule 6G(1)(a)]****Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law**

1. We report that the statutory audit of IDEAS COMBINE SOCIETY, 214, SHREEJI VIHAR, NEW VIDHYA NAGAR, SECTOR 4, UDAIPUR, RAJASTHAN-313001. PAN - AAAAI9625E was conducted by Us GATTANI JAIN & ASSOCIATES in pursuance of the provisions of the Income-tax Act, 1961 Act, and We annex hereto a copy of our audit report dated 30/09/2023 along with a copy each of
 - (a) the audited Income and expenditure account for the period beginning from 01/04/2023 to ending on 31/03/2024
 - (b) the audited balance sheet as at 31st March, 2024
 - (c) documents declared by the said Act to be part of, or annexed to, the Income and expenditure account and balance sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

SN	Qualification Type	Observation/Qualification
1	Records produced for verification of payments through account payee cheque were not sufficient	The assessee has not made any payments exceeding the limit in section 40A(3)/269SS/269T in Cash. However, it is not possible for us to verify whether the payments in excess the specified limit in section 40A(3)/269SS/269T have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence are not in possession of the assessee



2	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	Clause 44: We have been informed by the assessee that the information required under this clause has not been maintained by it in absence of any disclosure requirement thereof under the Goods and Service tax statute. It is not possible to determine break-up of total expenditure of entities registered or not registered under the GST, as necessary information is not maintained by the assessee in its books of accounts. Further the standard accounting software used by 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 above we are unable to verify and report the desired information in this clause
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For GATTANI JAIN & ASSOCIATES
Chartered Accountants



Mohit Ladha

Mohit Ladha
(Partner)

M. No. : 178203
FRN : 0017756C

**104, Suzuki Enclave, Chittaurgarh Road, ,
Bhilwara-311001 Rajasthan**

Date : 29/09/2024
Place : Bhilwara

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	IDEAS COMBINE SOCIETY			
2	Address	214, SHREEJI VIHAR, NEW VIDHYA NAGAR, SECTOR 4, UDAIPUR, RAJASTHAN-313001			
3	Permanent Account Number	AAAAI9625E			
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	No			
	SN	Type	Registration Number		
	Nil				
5	Status	AOP/BOI			
6	Previous year from	01/04/2023 to 31/03/2024			
7	Assessment year	2024-25			
8	Indicate the relevant clause of section 44AB under which the audit has been conducted				
	SN	Type			
1		Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits			
	(a) Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC/ 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					
		Name			Profit Sharing Ratio (%)		
		LAXMI RANWAT			50.00		
		DIGVIJAY SINGH BHATI			50.00		
	b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such Change.				No	
		Date of change	Name of partner/member	Type of change	Old profit sharing ratio	New profit sharing ratio	Remarks
		NA	NA	NA	NA	NA	NA
10	a	Nature of business or profession.					
		Sector			Sub sector		
		EDUCATION SERVICES			Technical and vocational secondary/ senior secondary education(17003)		
					17003	FRN-0177560	Code
	b	If there is any change in the nature of business or profession, the particulars of such change.				No	
		Business	Sector	Sub sector	Code		



Nil	Nil	Nil	Nil
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11 a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed. **Yes**

- Cash Book**
- Bank Book**
- Journal**
- Ledger**
- Purchase Register**
- Sales Register**
- Stock Register**

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.)

Books maintained	Country	Address Line 1	Address Line 2	Zip Code / Pin Code	City / Town / District	State
Cash Book	INDIA	214, SHREEJI VIHAR	NEW VIDHYA NAGAR, SECTOR 4	313001	UDAIPUR	RAJASTHAN
Bank Book	INDIA	214, SHREEJI VIHAR	NEW VIDHYA NAGAR, SECTOR 4	313001	UDAIPUR	RAJASTHAN
Journal	INDIA	214, SHREEJI VIHAR	NEW VIDHYA NAGAR, SECTOR 4	313001	UDAIPUR	RAJASTHAN
Ledger	INDIA	214, SHREEJI VIHAR	NEW VIDHYA NAGAR, SECTOR 4	313001	UDAIPUR	RAJASTHAN
Purchase Register	INDIA	214, SHREEJI VIHAR	NEW VIDHYA NAGAR, SECTOR 4	313001	UDAIPUR	RAJASTHAN
Sales Register	INDIA	214, SHREEJI VIHAR	NEW VIDHYA NAGAR, SECTOR 4	313001	UDAIPUR	RAJASTHAN
Stock Register	INDIA	214, SHREEJI VIHAR	NEW VIDHYA NAGAR, SECTOR 4	313001	UDAIPUR	RAJASTHAN

c List of books of account and nature of relevant documents examined.

- Cash Book**
- Bank Book**
- Journal**
- Ledger**
- Purchase Register**
- Sales Register**
- Stock 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**

Section	Amount
Nil	Nil

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-à-vis the method employed in the immediately preceding previous year. **No**

c If answer to (b) above is In the affirmative, give details of such change, and the effect thereof on the profit or loss.



Particulars		Increase in profit	Decrease in profit
Nil		Nil	Nil
d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).	No	
e	If answer to (d) above is in the affirmative, give details of such adjustments:		
	ICDS	Increase in profit	Decrease in profit
	Nil	Nil	Nil
	Total		
f	Disclosure as per ICDS:		
	ICDS	Disclosure	
	ICDS I - Accounting Policies	(I) assessee follow the accrual, going concern and consistency in the preparation and presentation of financial statement (ii) accounting policies adopted by the assessee is forming part of balance sheet (iii) there is no change in the accounting policy during the year	
	ICDS IV - Revenue Recognition	I) assessee followed mercantile system(except rebate,claim,interest,discount etc. on purchase and sale which will be accounted for and being provided for on and when settled with parties) (ii) income, expenditure and export incentive/ benefits are accounted for on accrual basis(iii) revenue from goods and servi	
	ICDS V - Tangible Fixed Assets	we have provided all the disclosures regarding the fixed assets in notes on accounts annexed with balance sheet	
	ICDS IX - Borrowing Costs	assessee adopted the accounting policy that borrowing costs are Costs directly attributable to the acquisition, construction or production of qualifying assets shall be capitalized as part of the cost of that assets	
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	NIL	
	ICDS II - Valuation of Inventories	following accounting policy adopted in measuring inventories :- finished goods cost of NRV which ever is lower	
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											
	Particulars	Increase in profit	Decrease in profit											
	Nil	Nil	Nil											
15	Give the following particulars of the capital asset converted into stock-in-trade: -		NA											
16	Amounts not credited to the profit and loss account, being: -		NA											
a	The items falling within the scope of section 28.		NA											
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 & Services Tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned.		NA											
c	Escalation claims accepted during the previous year.		NA											
d	Any other item of income.		NA											
e	Capital receipt, if any.		NA											
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:		NA											
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 :-													
Method of Depreciation	Description of the block of assets	Rate of depreciation	Opening WDV	Adjustment made to the WDV u/s 115BA A/115 BAC/1 15BAD (for AY 2020-21, 2021-22 and 2024-25 only)	Adjustment made to the WDV of Intangible asset due to excluding	Adjusted WDV	Additions			Deductions	Other Adjustments, if Any	Depreciation allowable	WDV at the end of the year	
							Purchase value	Adjustment on account of						Total value of purchase
								CENVAT	Change in rate of exchange					
WDV	(18a) Plant & Machinery @ 15%-Sec 32(1)(ii)	15%	4447329			4447329	61500	0	0	0	61500	0	676324	3832505
WDV	(18c) Plant &	40%	1718781			1718781	1055740	0	0	0	1055740	0	1109809	1664712



	Machinery @ 40%- Sec 32(1)(ii)													
W DV	(18r) Furnitures & Fittings @ 10%- Sec 32(1)(ii)	10%	1874156		1874156	1082900	0	0	0	1082900		0	295706	2661350
W DV	(18l) Building @ 10%- Sec 32(1)(ii)	10%	13796191		13796191							0	1379619	12416572
	Total		21836457	0	21836457	2200140	0	0	0	2200140	0	0	3461458	20575139

Additions : (18a) Plant & Machinery @ 15%- Sec 32(1)(ii)

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
01/05/2023	01/05/2023	61500	0	0	0	61500
	Total	61500	0	0	0	61500

19	Amount admissible under sections 32AC / 33AB / 33ABA / 35 / 35ABB / 35AC / 35CCA / 35CCB / 35D / 35DD / 35DDA / 35E	NA
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Additions : (18r) Furnitures & Fittings @ 10%- Sec 32(1)(ii)

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
05/06/2023	05/06/2023	1082900	0	0	0	1082900
	Total	1082900	0	0	0	1082900

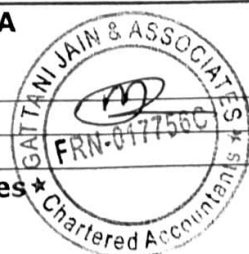
Additions : (18c) Plant & Machinery @ 40%- Sec 32(1)(ii)

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
28/06/2023	28/06/2023	685100	0	0	0	685100
28/07/2023	28/07/2023	75450	0	0	0	75450
02/07/2023	02/07/2023	295190	0	0	0	295190
	Total	1055740	0	0	0	1055740

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)]	NA
	b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	NA
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	NA
		Personal expenditure	NA
		Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	NA
		Expenditure incurred at clubs being entrance fees and subscriptions	NA



	Expenditure incurred at clubs being cost for club services and facilities used	NA
	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)	NA
	Expenditure by way of any other penalty or fine not covered above	NA
	Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India.	NA
	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.	NA
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:	NA
	(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 under section 200(1)	NA
	ii. as payment referred to in sub-clause (ia)	
	(A) Details of payment on which tax is not deducted:	NA
	(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	NA
	iii. as payment referred to in sub-clause (ib)	
	(A) Details of payment on which levy is not deducted:	NA
	(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	NA
	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
	vii. Salary payable outside India to a non resident without TDS etc. Under sub-clause (iii)	NA
	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	NA
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	Yes



payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar of the payee
Nil	Nil	Nil	Nil	Nil	

(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)

Yes

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar of the payee
Nil	Nil	Nil	Nil	Nil	

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	NA
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	NA
i	amount inadmissible under the proviso to section 36(1)(iii)	Nil
22	(a) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	Nil
	(b) Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961.	0
23	Particulars of any payment made to persons specified under section 40A(2)(b).	NA
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.	NA
25	Any amounts of profits chargeable to tax under section 41 and computation thereof	NA
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	NA
	(b) Not paid during the previous year;	NA
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 139(1);	NA
	(b) Not paid on or before the aforesaid date.	NA
	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	No



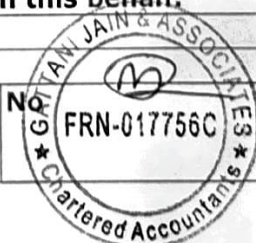
and loss account									
27	a	Amount of Central Value Added Tax Credits/ Input Tax Credit (ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.						No	
		CENVAT / ITC	Amount				Treatment in Profit & Loss / Accounts		
		Opening Balance							
		Credit Availed							
		Credit Utilized							
		Closing / outstanding Balance							
		b Particulars of income or expenditure of prior period credited or debited to the profit and loss account.:-						NA	
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.						NA		
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.						NA		
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	
		Nature of income					Amount		
		Nil					Nil		
B		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	
		Nature of income					Amount		
		Nil					Nil		
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		
	Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Aadhaar of the person	Address of the person	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
	Nil	Nil	Nil	Nil	Nil	Nil	Nil		
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		
	Under which clause of sub-section (1) of section 92CE primary	Amount of primary adjustment	Whether the excess money available with the	If yes, whether the excess money has been	If no, the amount (in Rs.) of imputed interest	Expected date of repatriation of money			



	adjustment is made?		associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE	repatriated within the prescribed time	income on such excess money which has not been repatriated within the prescribed time		
	Nil	Nil	Nil	Nil	Nil	Nil	Nil
B	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	
	Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Details of interest expenditure brought forward as per sub-section (4) of section 94B		Details of interest expenditure carried forward as per sub-section (4) of section 94B	
				A.Y.	Amount	A.Y.	Amount
	Nil	Nil	Nil	Nil	Nil	Nil	Nil
C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is applicable from 1st April, 2022)					No	
	Nature of the impermissible avoidance arrangement	Specify Others		Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:			
	Nil	Nil		Nil			Nil
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 :-				NA	
	b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-				NA	
		(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				NA	
		(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 :-				NA	
		(c) Particulars of each payment made in an amount exceeding the				NA	



	limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year	
	(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of 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	NA
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:—	NA
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:—	NA
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:—	NA
32 a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available:-	NA
b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.	NA
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
	Nil	
d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year.	No
	Nil	
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.	NA
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	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.
	Nil	Nil
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:	No



TAN	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)	
1	2	3	4	5	6	7	8	9	10	
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	
b Whether the assessee is required to furnish the statement of tax deducted or tax collected, If yes, please furnish the details:							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 transactions which are required to be reported		If not, please furnish list of details/transactions which are not reported		
Nil		Nil	Nil	Nil		Nil		Nil		
c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:							NA			
35	a	In the case of a trading concern, give quantitative details of principal items of goods traded					NA			
	b	In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products any by-products								
		(A) Raw materials					NA			
		(B) Finished products					NA			
		(C) By products					NA			
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, If yes, please furnish the following details:-					No			
		Amount received					Date of receipt			
		Nil					Nil			
37	Whether any cost audit was carried out. ?"					NA				
38	Whether any audit was conducted under the Central Excise Act, 1944. ?					NA				
39	Whether any audit was conducted under section 72A of the Finance					NA				



Act,1994 in relation to valuation of taxable services, finance act 1994 in relation to valuation of taxable service as may be reported/identified by the auditor. ?						
40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:						
Particulars		Previous year			Preceding previous year	
Total turnover of the assessee		31325940			31459712	
Gross profit/turnover		0	31325940	0.00	NA	31459712
Net profit/turnover		-1383599	31325940	-4.42	35341	31459712
Stock-in-trade/turnover		0	31325940	0.00	NA	31459712
Material consumed/Finished goods produced		0	0	0.00	NA	NA
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.					NA	
42 Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B, If yes, please furnish					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/ transactions which are required to be reported	If not, please furnish list of the details/trans actions which are not reported	
Nil	Nil	Nil	Nil	Nil	Nil	
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:					No	
if yes, 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			
Nil	Nil	Nil	Nil			
If Not due , please enter expected date of furnishing the report					Nil	
44 Break-up of total expenditure of entities registered or not registered under the GST. (This Clause is applicable from 1st April,2022)					NA	

For **GATTANI JAIN & ASSOCIATES**
Chartered Accountants



Mohit Ladha
Partner

M. No. : 178203
FRN : 0017756C

Date : 29/09/2024
Place : Bhilwara

**104, Suzuki Enclave, Chittaurgarh Road, ,
Bhilwara-311001 Rajasthan**