

FORM NO. 3CA
[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of
M / s. M/S S K OFFSET PRIVATE LIMITED
15,SPORTS COMPLEX ENCLAVE,DELHI ROAD,MEERUT
PAN **AAKCS6845A**

was conducted by us M/s Ravindra Aggarwal & Co. in pursuance of the provisions of the Companies Act, 2013 Act, and we annex hereto a copy of our audit report dated 25-Sep-2024 along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 1-APR-2023 to ending on 31-MAR-2024
(b) the audited Balance Sheet as at 31-MAR-2024; and
(c) documents declared by the said Act to be part of, or annexed to, the Profit and Loss Account and Balance Sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
1	Proper stock records are not maintained by the assessee.	As explained to us, it is not possible to maintain stock record
2	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.
3	Others	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

For RAVINDRA AGGARWAL & CO.
Chartered Accountants
(Firm Regn No.: 0001405C)

Place :MEERUT
Date : 25/09/2024
UDIN : 24411631BKKEVV9313




(ROHIT AGGARWAL)
Partner
Membership No: 411631

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	M/S S K OFFSET PRIVATE LIMITED			
02	Address	15,SPORTS COMPLEX ENCLAVE,DELHI ROAD,MEERUT			
03	Permanent Account Number (PAN)	AAKCS6845A			
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	Yes			
	Name of Act	State	Other	Registration No.	Description (optional)
	Goods and service tax	UTTAR PRADESH		09AAKCS6845A1Z7	
05	Status	Company			
06	Previous year	from 1-APR-2023 to 31-MAR-2024			
07	Assessment year	2024-25			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted			
		Third Proviso to sec 44AB : Audited under any other law			
		Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD/115BAE ?	No			

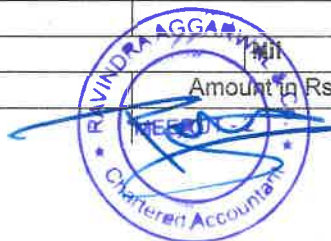
Part B

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name		Profit sharing ratio (%)
			NA		
09	b)	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	No		
		Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio
					New profit Sharing Ratio
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)	Remarks if any:		
		Sector	Sub Sector	Code	
		MANUFACTURING	Other manufacturing n.e.c.	04097	Sale of printed material & Job work of printing.
	b)	If there is any change in the nature of business or profession, the particulars of such change.	No		
	Business	Sector	Sub Sector	Code	Remarks if any:
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	No		
	b)	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	15, SPORTS COMPLEX ENCLAVE,, MEERUT, DELHI ROAD,, UTTAR PRADESH, 250002, INDIA		Cash Book, Journal, Ledger, Bank Book (Computerized)
	c)	List of books of account and nature of relevant documents examined.	Cash Book, Journal, Ledger, Bank Book		

12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)			No	
	Section	Amount	Remarks if any:		
13	a)	Method of accounting employed in the previous year		Mercantile system	
	b)	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.			No
	c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.			
		Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:
	d)	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)			Yes
	e)	If answer to (d) above is in the affirmative, give details of such adjustments			
		Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)
	f)	ICDS II - Valuation of Inventories			
			2523051		2523051
		ICDS		Disclosure	
		ICDS I - Accounting Policies		As per accounting policies & notes to financial statements	
		ICDS II - Valuation of Inventories		As per accounting policies & notes to financial statements	
		ICDS III - Construction Contracts		NA	
ICDS IV - Revenue Recognition		As per accounting policies & notes to financial statements			
ICDS V - Tangible Fixed Assets		As per Fixed Assets and Depreciation Chart annexed in FORM 3CD			
ICDS VII - Governments Grants		NA			
ICDS IX - Borrowing Costs		As per accounting policies & notes to financial statements			
ICDS X - Provisions, Contingent Liabilities and Contingent Assets Total		Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.			
14	a)	Method of valuation of closing stock employed in the previous year.		Raw Material :- Cost or NRV Whichever is lower	
	b)	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:			Yes
		Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	
		As per details provided at serial No. 13(d) & 13(e)			
15	Give the following particulars of the capital asset converted into stock-in-trade:-			NA	
	Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	
	Remarks if any:				
16	Amounts not credited to the profit and loss account, being, -				
	a)	the items falling within the scope of section 28;		Nil	
		Description	Amount	Remarks if any:	
	b)	the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;			Nil
		Description	Amount	Remarks if any:	
	c)	escalation claims accepted during the previous year;			Nil
Description		Amount	Remarks if any:		
d)	any other item of income;				



Description		Amount	Remarks if any:									
e) capital receipt, if any.		Nil										
Description		Amount	Remarks if any:									
17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:		No										
Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)?
18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-		As Per Annexure "A"										
a)	Description of asset/block of assets.											
b)	Rate of depreciation.											
c)	Actual cost or written down value, as the case may be.											
ca)	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)											
cb)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession											
cc)	Adjusted written down value											
d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-											
i)	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.											
ii)	change in rate of exchange of currency, and											
iii)	Subsidy or grant or reimbursement, by whatever name called.											
e)	Depreciation allowable.											
f)	Written down value at the end of the year.											
19 Amounts admissible under sections												
Section	Others	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:								
20 a)		Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]										Nil
Description		Amount	Remarks if any:									
b)		Details of contributions received from employees for various funds as referred to in section 36(1)(va):										As Per Annexure "B"
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	expenditure of capital nature;		Nil									
Particulars	Amount in Rs.	Remarks if any:										
2	expenditure of personal nature;											
Particulars	Amount in Rs.	Remarks if any:										



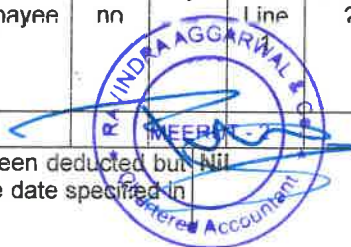
3	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	Nil
	Particulars	Amount in Rs.
		Remarks if any:
4	Expenditure incurred at clubs being entrance fees and subscriptions	Nil
	Particulars	Amount in Rs.
		Remarks if any:
5	Expenditure incurred at clubs being cost for club services and facilities used.	Nil
	Particulars	Amount in Rs.
		Remarks if any:
6	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)	Nil
	Particulars	Amount in Rs.
		Remarks if any:
7	Expenditure by way of any other penalty or fine not covered above	Nil
	Particulars	Amount in Rs.
		Remarks if any:
8	Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India	Nil
	Particulars	Amount in Rs.
		Remarks if any:
9	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	Nil
	Particulars	Amount in Rs.
		Remarks if any:

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: Nil																																
	<table border="1"> <thead> <tr> <th>Date of payment</th> <th>Amount of payment</th> <th>Nature of payment</th> <th>Name of the payee</th> <th>PAN of the payee</th> <th>Aadhaar no</th> <th>Country</th> <th>Address Line 1</th> <th>Address Line 2</th> <th>Pincode</th> <th>City or Town or District</th> <th>Locality or Area</th> <th>Post Office</th> <th>State</th> <th>Remarks if any:</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:																	
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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): Nil																																
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Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:																		

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

A	Details of payment on which tax is not deducted: Nil																														
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Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:																	
B	Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139: Nil																														



Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iii as payment referred to in sub-clause (ib)																
A Details of payment on which levy is not deducted:								Nil								
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
B Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.								Nil								
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iv Fringe benefit tax under sub-clause (ic)																
v Wealth tax under sub-clause (iia)																
vi Royalty, license fee, service fee etc. under sub-clause (iib)																
vii Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)								Nil								
Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:	
viii Payment to PF/other fund etc. under sub-clause (iv)																
ix Tax paid by employer for perquisites under sub-clause (v)																
c) Amounts debited to profit and loss account being; interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;								NA								
Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks										
d) Disallowance/deemed income under section 40A(3):																
A On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:								Yes								
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:										
B On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);								Yes								
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:										
e) provision for payment of gratuity not allowable under section 40A(7);																



f)	any sum paid by the assessee as an employer not allowable under section 40A(9);			Nil		
g)	particulars of any liability of a contingent nature;			Nil		
	Nature of Liability		Amount	Remarks if any:		
h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;			Nil		
	Particulars		Amount	Remarks if any:		
i)	amount inadmissible under the proviso to section 36(1)(iii).			Nil		
22	(i) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006			Nil		
	(ii) any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961			Nil		
23	Particulars of payments made to persons specified under section 40A(2)(b).					
	Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party
	Pradeep Agarwal	Director of the Company		2100000	Director Salary	
	Ayush Agarwal	Director of the Company		1800000	Director Salary	
	Priyanshu Agarwal	Director of the Company		1800000	Director Salary	
	Neelam Agarwal	Director of the Company		2100000	Director Salary	
	Nikita Agarwal	Director of the Company		1800000	Director Salary	
	Pallavi Singhal	Director of the Company		1800000	Director Salary	
	Navya Aggarwal	Daughter of the Director		480000	Salary	
Pixel Print & Pack	Director is Partner in the concern		36230970	Purchase (Incl. GST)		
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.			Nil		
	Section	Description	Amount	Remarks if any:		
25	Any amount of profit chargeable to tax under section 41 and computation thereof.			Nil		
	Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:
26	i) In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-					
	A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was					
	a) paid during the previous year;					
	Nature of Liability		Amount	Remarks if any:		Section
	Bonus		1767373	Paid upto 30.12.2023		Sec 43B(c) - sum referred to u/s 36(1)(ii)
	b) not paid during the previous year;					
	Nature of Liability		Amount	Remarks if any:		Section
	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);					
	Nature of Liability		Amount	Remarks if any:		Section
EPF Payable		15000	Paid on 17-4-24		Sec 43B(b) - provident /superannuation/gratuity/other fund	
GST Payable (RCM)		1159	Paid on 19-4-24		Sec 43B(a) -tax , duty,cess,fee etc	
Interest on Loan to Scheduled Banks		398132	Paid upto 30.04.2024		Sec 43B (e) - interest on loan from scheduled bank	
b) not paid on or before the aforesaid date.						
Nature of Liability		Amount	Remarks if any:		Section	
Bonus		421207			Sec 43B(c) - sum referred to u/s 36(1)(ii)	
ESIC Payable		17808			Sec 43B(b) -provident /superannuation/gratuity/other fund	

	ii	State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits and loss account.										No						
27	a)	Amount of Central Value Added Tax credits 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 in the accounts.										Yes						
		SNO	Particulars					Capital Goods (Rs.)	Input (Rs.)	Treatment								
		1	Balance representing credits as at the beginning of the year					0	7008522									
		2	Input available during the year					2333495	33625674									
		3	Less amount of credit utilised during the year					2333495	25918419									
		4	Balance representing outstanding amount as at the end of the year						14715777									
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.										NA						
		Type	Particulars			Amount	Prior period to which it relates (Year in yyyy-yy format)			Remarks if any:								
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)(viia), if yes, please furnish the details of the same.										No						
		Name of the person from which shares received	PAN of the person	Aadhaar no	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	Remarks if any:						
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						
		Name of the person from whom consideration received for issue of shares	PAN of the person	Aadhaar no	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:										
29	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										NA						
		Nature of Income					Amount	Remarks if any:										
29	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										NA						
		Nature of Income					Amount	Remarks if any:										
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 the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pinc ode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
30	A	Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?										NA						



	Clause under which of Sub section(1) of 92CE primary adjustments is made	Amount in Rs of primary adjustment	Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE	Whether the Excess money has been repatriated within the prescribed time	Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected Date	Remarks if any:	
30	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			NA			
	Amount(in Rs) of interest or similar nature incurred	Earnings before interest, tax,depreciation and amortization(EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward as per sub section (4) of section 94-B	Remarks if any:
30	C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March,2022)			No			
		Nature of the impermissible avoidance arrangement		Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement		Remarks if any:		
31	a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year						
	Name of the lender or depositor	Address of the lender or depositor	Aadhaar no	Amount of loan or deposit taken or accepted	Whether the loan/dep osit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
	Ayush Agarwal	Meerut		2841000	No	3926079	Cheque	Account payee cheque
	Glix Commercial Pvt. Ltd.	Meerut		3100000	Yes	3100000	RTGS	
	IIFL Finance Ltd	Meerut		3378825	No	3500000	Electronic clearing system	
	Neelam Agarwal	Meerut		1500000	No	6841392	RTGS	
	Neelam Agarwal	Meerut		500000	No	6841392	Cheque	Account payee cheque
	Nikita Agarwal	Meerut		200000	No	600000	Cheque	Account payee cheque
	Pallavi Agarwal	Meerut		1600000	No	1600000	Cheque	Account payee cheque
	Pradeep Agarwal	Meerut		4500000	No	8120000	Cheque	Account payee cheque
	Pradeep Agarwal HUF	Meerut		140000	No	140000	Cheque	Account payee cheque
	Priyanshu Agarwal	Meerut		3850000	No	5750303	NEFT	
	Skael Enterprises	Meerut		500000	No	6889256	RTGS	



Sumati Electronics Pvt Ltd	Meerut		2400000	No	2107077	RTGS	
b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-			Nil				
Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received	Aadhaar no	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft	
b a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account			Nil				
Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt	
b b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year			Nil				
Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of receipt			
b c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			Nil				
Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment	
b d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year			Nil				
Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Amount of payment			
c) Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:							
Name of the payee	Address of the payee	Aadhaar no	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft	
Neelam Agarwal	Meerut		2250000	6841392	RTGS		
Pradeep Agarwal	Meerut		500000	8120000	NEFT		
Priyanshu Agarwal	Meerut		3000000	5750303	RTGS		



Active Promotions Events Pvt Ltd	Meerut		360624	360624	RTGS	
Nutech Vincom Pvt Ltd	Meerut		409404	409404	RTGS	
Skael Enterprises	Meerut		2329972	6889256	RTGS	
Sumati Electronics Pvt Ltd	Meerut		500000	2107077	RTGS	
IIFL Finance Ltd	Meerut		273915	3500000	Cheque	Account payee cheque
Glix Commercial Pvt. Ltd.	Meerut		3100000	3100000	RTGS	

d) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year **Nil**

Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

e) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year **Nil**

Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year

32 a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available : **Nil**

Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	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	Amount as assessed (give reference to relevant order)			Remarks
						Amount	Order U/S	date	

b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. **No**

c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same. **No**

d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same. **No**

e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year. **No**



33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).					Nil				
	Section		Amount			Remarks if any:				
34	a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:					Yes				
	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
	1	2	3	4	5	6	7	8	9	10
	MRTS04877 F	194A	Interest other than interest on securities	882484	882484	882484	88252	0	0	0
	MRTS04877 F	194C	Payments to contractors	41567222	37161027	37161027	738509	0	0	0
	MRTS04877 F	194H	Commission or brokerage	1263158	1263158	1263158	63158	0	0	0
	MRTS04877 F	206C	Profits and gains from the business of trading in alcoholic liquor, forest produce, scrap, etc	4759401	4759401	4759401	49821	0	0	0
	MRTS04877 F	192	Salary	28068213	11400000	11400000	1661402	0	0	0
	MRTS04877 F	194J	Fees for professional or technical services	408082	349732	349732	37724	0	0	0
	MRTS04877 F	206C	Profits and gains from the business of trading in alcoholic liquor, forest produce, scrap, etc	230277912	139434270	139434270	139436	0	0	0
	MRTS04877 F	194Q	TDS on Purchase of Goods	178247940	98914021	98914021	108529	0	0	0
	MRTS04877 F	194-I	Rent	520000	280000	280000	28000			
	b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details					Yes				
	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported				
	MRTS04877F	24Q	31-Jul-2023	20-Jul-2023	Yes					
	MRTS04877F	24Q	31-Oct-2023	26-Oct-2023	Yes					
	MRTS04877F	24Q	31-May-2024	27-May-2024	Yes					
	MRTS04877F	26Q	30-Sep-2023	19-Sep-2023	Yes					
	MRTS04877F	26Q	31-Oct-2023	26-Oct-2023	Yes					
	MRTS04877F	26Q	31-Jan-2024	31-Jan-2024	Yes					
	MRTS04877F	26Q	31-May-2024	23-May-2024	No	Revised Statement to be filed				

	MRTS04877F	27EQ	30-Sep-2023	19-Sep-2023	Yes	
	MRTS04877F	27EQ	15-Oct-2023	14-Oct-2023	Yes	
	MRTS04877F	27EQ	15-Jan-2024	15-Jan-2024	Yes	
	MRTS04877F	27EQ	15-May-2024	09-May-2024	Yes	
c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:				Yes	
	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.		
	MRTS04877F	152	152	07-Apr-2023		
	MRTS04877F	38	38	30-Aug-2023		
	MRTS04877F	973	973	07-Jan-2024		
	MRTS04877F	49	49	07-Jan-2024		
	MRTS04877F	47	47	15-Jan-2024		
	MRTS04877F	454	454	15-Jan-2024		
	MRTS04877F	714	714	28-Apr-2023		
	MRTS04877F	5995	5995	30-Apr-2023		
	MRTS04877F	62	62	07-Jul-2023		
	MRTS04877F	146	146	30-Aug-2023		
35	a) In the case of a trading concern, give quantitative details of principal items of goods traded :					
	Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock shortage / excess, if any
	NA					
	b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :					
	A Raw Materials :					
	Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year closing stock * yield of finished products *percentage of yield; *shortage / excess, if any.
	Quantitative details have not been maintained.					
	B Finished products :					
	Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year closing stock shortage / excess, if any.
	Quantitative details have not been maintained.					
	C By products :					
	Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year closing stock shortage / excess, if any.
	Nil					
36	A Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2				NA	
	Amount Received(in Rs)	Date of receipt		Remarks if any:		
37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.				No	
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.				NA	
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor				No	
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:					
	Particulars	Previous Year		%	Preceding previous Year	
	Total turnover of the assessee	20014808		9.30	153827299	
	Gross profit/turnover	215308563		9.30	153827299 16.57	

Net profit/turnover	9671861	215308953	4.49	8715862	153827299	5.67
Stock-in-trade/turnover	0	215308953	0	65490	153827299	0.04
Material consumed/finished goods produced						

41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.							
	Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund issued)	Date of demand raised/refund issued	Amount	Remarks
	2022-23	Goods and Service Tax	UTTAR PRADESH		Refund received	21-Jul-2023	1975366	Refund Received
	2023-24	Goods and Service Tax	UTTAR PRADESH		Refund received	31-Jan-2024	5945385	Refund Received

42	a	Whether the assessee is required to furnish statement in Form No.61 or Form 61A or Form No 61B				NA		
		Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/transactions which are required to be reported	if not, please furnish the list of details/transaction on which are not reported	Remarks if any:

43	a	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub section 2 of section 286				NA		
		Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:	
44		Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2022)				No		

For RAVINDRA AGGARWAL & CO.
Chartered Accountants
(Firm Regn No.: 0001405C)


(ROHIT AGARWAL)

Partner
Membership No: 411631

Place :MEERUT
Date : 25/09/2024
UDIN : 24411631BKEEVV9313



M/S S K OFFSET PRIVATE LIMITED
Annexure "A"

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

Description of asset/block of assets.	Rate of Dep.%	Actual cost or written down values	Adjustment made to the written down value under section 115BAC/15BAD (for assessment year 2021-2022 only)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use, including adjustment	Central Value Added Tax credit allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Other Adjustments	Depreciation allowable	Written down value at the end of the year	B/F Add. Dep added in depreciation allowable
Scooter	15%	22,020	0	0	22,020	0	0	0	0	0	3,303	18,717	0
Cars	15%	39,97,295	0	0	39,97,295	40,39,596	0	0	0	0	9,02,564	71,34,327	0
Cycle	15%	3,941	0	0	3,941	0	0	0	0	0	591	3,350	0
Computer	15%	789	0	0	789	0	0	0	0	0	118	671	0
A. C.	15%	10,15,218	0	0	10,15,218	1,66,076	0	0	0	0	1,77,194	10,04,100	0
Cellular Phone	10%	3,38,176	0	0	3,38,176	3,08,134	0	0	0	0	59,122	5,87,188	0
Inventor	10%	6,722	0	0	6,722	0	0	0	0	0	672	6,050	0
Plant and Machinery	15%	2,45,05,992	0	0	2,45,05,992	-11,95,915	0	0	0	0	45,89,547	1,87,20,530	6,32,943
Plant and Machinery Old	15%	1,56,130	0	0	1,56,130	82,29,900	0	0	0	0	12,57,905	71,28,125	0
Generator	15%	7,62,001	0	0	7,62,001	26,83,948	0	0	0	0	9,55,806	24,90,143	0
Furniture and Fitting including	10%	8,29,384	0	0	8,29,384	4,34,210	0	0	0	0	1,18,895	11,44,699	0
Computer	40%	5,82,679	0	0	5,82,679	6,32,485	0	0	0	0	4,55,430	7,59,734	0
Non RCC Structure	10%	0	0	0	0	15,26,027	0	0	0	0	76,301	14,49,726	0
Electric Equipments	15%	0	0	0	0	54,62,303	0	0	0	0	7,95,433	46,66,870	0
Office Equipment	10%	5,34,136	0	0	5,34,136	1,42,534	0	0	0	0	62,989	6,13,681	0
Truck	15%	2,36,709	0	0	2,36,709	0	0	0	0	0	35,506	2,01,203	0
Motor Cycle	15%	10,407	0	0	10,407	0	0	0	0	0	1,561	8,846	0
Total		3,30,01,599	0	0	3,30,01,599	2,24,29,298	0	0	0	0	94,92,937	4,59,37,960	



Addition/Deduction in Fixed Assets During the Financial Year

Block 15% Cars

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Cars	0	20,50,596	20,50,596	27/10/2023	27/10/2023
2	Cars	0	19,89,000	19,89,000	07/11/2023	07/11/2023
	Total	0	40,39,596	40,39,596		

Block 15% A. C.

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	AC	28,906	0	28,906	06/09/2023	06/09/2023
2	AC	58,570	0	58,570	20/09/2023	20/09/2023
3	AC	78,600	0	78,600	20/09/2023	20/09/2023
	Total	1,66,076	0	1,66,076		

Block 10% Cellular Phone

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Phone	27,965	0	27,965	06/06/2023	06/06/2023
2	Phone	83,475	0	83,475	15/06/2023	15/06/2023
3	Phone	13,559	0	13,559	24/08/2023	24/08/2023
4	Phone	72,966	0	72,966	20/09/2023	20/09/2023
5	Phone	0	1,10,169	1,10,169	01/03/2024	01/03/2024
	Total	1,97,965	1,10,169	3,08,134		

Block 15% Plant and Machinery

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Compressor	2,40,000	0	2,40,000	24/07/2023	24/07/2023
2	Compressor Package	9,60,000	0	9,60,000	08/05/2023	08/05/2023
3	Cooler	85,140	0	85,140	12/07/2023	12/07/2023
4	Hand Pallet Truck	0	27,000	27,000	06/10/2023	06/10/2023
5	Imported Machine	27,590	0	27,590	10/05/2023	10/05/2023
6	Plate Cleaning Machine	9,51,855	0	9,51,855	01/09/2023	01/09/2023



7	Strapping Machine	32,500	0	32,500	01/08/2023	01/08/2023
	Total	22,97,085	27,000	23,24,085		

Block 15% Plant and Machinery

S.No.	Particulars	Sale Amount		Date of Sale
1	Plant and Machinery	1,70,000		12/06/2023
2	Plant and Machinery	25,00,000		18/07/2023
3	Plant and Machinery	3,50,000		14/12/2023
4	Plant and Machinery	5,00,000		15/03/2024
	Total	35,20,000		

Block 15% Plant and Machinery Old

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Plant and Machinery Old	82,29,900	0	82,29,900	20/07/2023	20/07/2023
	Total	82,29,900	0	82,29,900		

Block 15% Generator

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Battery	15,366	0	15,366	15/06/2023	15/06/2023
2	Generator	5,59,291	0	5,59,291	15/06/2023	15/06/2023
3	Generator	15,50,000	0	15,50,000	27/07/2023	27/07/2023
4	Generator	0	5,59,291	5,59,291	23/11/2023	23/11/2023
	Total	21,24,657	5,59,291	26,83,948		

Block 10% Furniture and Fitting including

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	CCTV Camera	1,20,068	0	1,20,068	22/09/2023	22/09/2023
2	Furniture	0	1,49,298	1,49,298	02/11/2023	02/11/2023
3	LED	1,64,844	0	1,64,844	18/08/2023	18/08/2023
	Total	2,84,912	1,49,298	4,34,210		

Block 40% Computer



S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Bay ARM	44,850	0	44,850	01/08/2023	01/08/2023
2	Computer	1,40,254	0	1,40,254	17/05/2023	17/05/2023
3	Computer Parts	1,84,500	0	1,84,500	14/08/2023	14/08/2023
4	Laptop	0	57,839	57,839	07/11/2023	07/11/2023
5	Print Erp	0	84,746	84,746	01/12/2023	01/12/2023
6	Print ERP Software	84,746	0	84,746	24/05/2023	24/05/2023
7	Printer	12,288	0	12,288	10/06/2023	10/06/2023
8	Printer	0	10,593	10,593	10/10/2023	10/10/2023
9	UPS	12,669	0	12,669	30/09/2023	30/09/2023
	Total	4,79,307	1,53,178	6,32,485		

Block 10% Non RCC Structure

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Non RCC Structure	0	15,26,027	15,26,027	01/11/2023	01/11/2023
	Total	0	15,26,027	15,26,027		

Block 15% Electric Equipments

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Control Panel	0	2,72,000	2,72,000	26/10/2023	26/10/2023
2	LT Panel	15,93,473	0	15,93,473	01/09/2023	01/09/2023
3	Servo Transformer	75,000	0	75,000	27/06/2023	27/06/2023
4	Smoke Detector	0	46,830	46,830	27/10/2023	27/10/2023
5	Transformer	14,15,000	0	14,15,000	30/08/2023	01/09/2023
6	UPS 300KVA	20,60,000	0	20,60,000	25/08/2023	01/09/2023
	Total	51,43,473	3,18,830	54,62,303		

Block 10% Office Equipment

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Accord EPABEX	26,475	0	26,475	22/09/2023	22/09/2023
2	Coffee Machine	16,500	0	16,500	12/08/2023	12/08/2023
3	Corded Phone	6,000	0	6,000	22/09/2023	22/09/2023
4	Marshall Action MS	0	16,949	16,949	06/11/2023	06/11/2023



5	Office Equipment	0	32,542	32,542	04/11/2023	04/11/2023
6	Office Equipment	0	44,068	44,068	30/11/2023	30/11/2023
	Total	48,975	93,559	1,42,534		

Total Amount of Additional Depreciation Claimed and Carried Forward for the next year

1	2	3	4	5	6	7	8	9	10
Name of the Asset	Date of Purchase	Asset Put to use	Eligible Plant and Machinery purchased during the year and used for More than 180 days	Eligible Plant and Machinery purchased during the year and used for less than 180 days	Eligible Plant and Machinery purchased in the previous year and put to use for less than 180 days	Additional Depreciation @ 20% on the Amount in Column no 4	Additional Depreciation @ 10.0% on the Amount in Column no 5	Balance of Additional Depreciation brought forward for the Asset Purchased during the previous year and used for less than 180 Days 10.0% of Column no 6	Total
Transformer	19-Nov-2022	19-Nov-2022			41000.00			4100.00	4100.00
Ink Mixer machine	21-Dec-2022	21-Dec-2022			2107878.00			210787.80	210787.80
Grammage Machine	3-Jan-2023	3-Jan-2023			127100.00			12710.00	12710.00
Core cutting machine	27-Jan-2023	27-Jan-2023			32000.00			3200.00	3200.00
Die Cutting Machine	21-Feb-2023	21-Feb-2023			3998047.00			399804.70	399804.70
Hydraulic Pallet truck	21-Feb-2023	21-Feb-2023			23400.00			2340.00	2340.00
Compressor Package	8-May-2023	8-May-2023	960000.00	0.00	0.00	192000.00	0.00	0.00	192000.00
Imported Machine	10-May-2023	10-May-2023	27590.00	0.00	0.00	5518.00	0.00	0.00	5518.00
Cooler	12-Jul-2023	12-Jul-2023	85140.00	0.00	0.00	17028.00	0.00	0.00	17028.00
Compressor	24-Jul-2023	24-Jul-2023	240000.00	0.00	0.00	48000.00	0.00	0.00	48000.00
Strapping Machine	1-Aug-2023	1-Aug-2023	32500.00	0.00	0.00	6500.00	0.00	0.00	6500.00
Plate Cleaning Machine	1-Sep-2023	1-Sep-2023	951855.00	0.00	0.00	190371.00	0.00	0.00	190371.00
Hand Pallet Truck	6-Oct-2023	6-Oct-2023	0.00	27000.00	0.00	0.00	2700.00	0.00	2700.00
Generator	27-Jul-2023	27-Jul-2023	1550000.00	0.00	0.00	310000.00	0.00	0.00	310000.00
Generator	23-Nov-2023	23-Nov-2023	0.00	559291.00	0.00	0.00	55929.10	0.00	55929.10
Battery	15-Jun-2023	15-Jun-2023	15366.00	0.00	0.00	3073.20	0.00	0.00	3073.20
Generator	15-Jun-2023	15-Jun-2023	559291.00	0.00	0.00	111858.20	0.00	0.00	111858.20



Annexure "B"

20. (b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):

EMPLOYEES STATE INSURANCE

Month	Employees Contribution	Date of payment	Due Date of payment	The actual amount paid	Delay days	Disallowable amount
April, 2023	1593	19/08/2023	15/05/2023	1593	96	1593
May, 2023	1025	19/08/2023	15/06/2023	1025	65	1025
June, 2023	690	19/08/2023	15/07/2023	690	35	690
July, 2023	1083	19/08/2023	15/08/2023	1083	4	1083
August, 2023	1574	07/01/2024	15/09/2023	1574	114	1574
September, 2023	1442	07/01/2024	15/10/2023	1442	84	1442
October, 2023	2521	07/01/2024	15/11/2023	2521	53	2521
November, 2023	3438	07/01/2024	15/12/2023	3438	23	3438
December, 2023	2876	19/02/2024	15/01/2024	2876	35	2876
January, 2024	2261	19/02/2024	15/02/2024	2261	4	2261
February, 2024	2098		15/03/2024			2098
March, 2024	2030		15/04/2024			2030

PROVIDENT FUND

Month	Employees Contribution	Date of payment	Due Date of payment	The actual amount paid	Delay days	Disallowable amount
April, 2023	7200	19/08/2023	15/05/2023	7200	96	7200
May, 2023	5400	19/08/2023	15/06/2023	5400	65	5400
June, 2023	7200	19/08/2023	15/07/2023	7200	35	7200
July, 2023	5400	19/08/2023	15/08/2023	5400	4	5400
August, 2023	5400	07/01/2024	15/09/2023	5400	114	5400
September, 2023	5400	07/01/2024	15/10/2023	5400	84	5400
October, 2023	5400	07/01/2024	15/11/2023	5400	53	5400
November, 2023	5400	07/01/2024	15/12/2023	5400	23	5400
December, 2023	5400	20/02/2024	15/01/2024	5400	36	5400
January, 2024	7200	20/02/2024	15/02/2024	7200	5	7200
February, 2024	7200	17/04/2024	15/03/2024	7200	33	7200
March, 2024	7200	17/04/2024	15/04/2024	7200	2	7200

Optional annexure

14 b. Deviation in Value Of Valuation Prescribed U/S 145A Of Income Tax Act, 1961.

Particulars	As Per Section 145 A	As Per Regular Method Employed	Difference
GST relatable to the Closing Stock as on 31-03-2024 (GST includable in valuation of Closing Stock in terms of Section 145A)			1,13,58,401
Add: Balance of GST Receivable as on 31.03.2023 (Availed during the year but claimed u/s 145A in earlier year)			68,38,468
Less: GST on Closing Stock as on 31.03.2023 being allowable u/s 145A having been included in value of closing stock for Income Tax Purposes			-9,58,040
Add: GST Receivable as on 31.03.2024 (Being allowable u/s 145A having been paid on purchases)			-1,47,15,778

