

INDIAN INCOME TAX RETURN

[For persons other than,- (i) individual, (ii) HUF, (iii) company and (iv) person filing Form ITR-7] (Please see Rule 12 of the Income-tax Rules,1962) (Please refer instructions) **Assessment Year**

2 0 1 9 - 2 0

P	art A	-GEN GENER	RAL										
	Nam	e										PAN	
	Is the	ere any change in the na	ame? If yes, p	lease furnis	h the ol	d name					nited Liability		
											ntification Nu MCA, if applic		IN) issued
ION										by .	wica, ii appilo	able	
PERSONAL INFORMATION	Flat/l	Door/Block No	Name of Pr	emises/Build	ing/Vil	lage					Date of form	ation (DDM	(MYYYY)
ORN					0	0							
NFO											Date of comme		
AL.												<u>/M/YYYY</u>	
NO	Dood	/Street/Post Office	Area/Locali	t x7		Status (fi	rm loub of	atus	Partnersl	in Fi	rm, LLP, loca	authority	2
ERS	Noau	/street/rost Office	Alea/Locali	LY							ank, other coope		
Ч											Act, 1860 or d tural credit soci		
					Ŀ	ank, Rural	developme	ent bai	nk, Trust of	her tha	n trust eligible to	o file Return	in
											l person-4, sub-s er AJP), Busine		
						nvestment fi		0 11	ie msorver	<i>a</i> , 0 <i>m</i>			5,
	Towr	h/City/District		State							Pin code/Zi	p code	1
				Country									
		Office Phone Number v	with STD cod	e/ Mobile N	o. 1					Mobi	le No. 2		
	1				1 1							1 1	
-													
	Emai	l Address -1					ddress -2						
	(a)	Filed u/s (Tick) [Please	see instruction			oefore due , □119(2)					e, □139(5)-Re	vised Retur	rn, □92CD-
-		Or Filed in response to	notice u/s			$\frac{119(2)}{2(1)}$				n uela	y.		
		Whether you are a bus			, ם 14	(I), D					No		
		Whether you are a inv		referred to	in secti	ion 115UB							
-		If revised/in response											
	(b)	Receipt No. and D	ate of filin	ng original	retur	n						/	/
		(DD/MM/YYYY)											
	(c)	If filed in response to a if filed u/s 92CD enter					19(2)(b)	ente	er date of	such r	otice/order, o	· /	/
S	(d)	Residential Status (Tick			Non-R								
FILING STATUS	(e)	Whether assessee is l	located in a	n Internatio	nal Fir	nancial Se	ervices C	entr	e and de	rives	income solely	in conver	tible foreign
LS		exchange?											
N	(f)	Whether you are recog If yes, please provide s				ttad by the					□ Yes		□ No
FII	(g) (h)	Whether certificate fro				•		vod?			□ Yes		🗆 No
-	(i)	If yes, please provide t				er unication		veu:					
-					4 1	P.1		1 .			7		No
-	(j)	In the case of non-resident whether you are an F	,	-		provide S	-		Tick) 🗹	1	es		NO
	(k)	Regn. No.	11/111:105	ino il yes,	, piease	provide S	LDI						
	(l)	Whether this return is	being filed b	y a represen	ntative a	assessee? (Tick) 🗹		Yes		ז 🗆	No	
-	(1)	If yes, please furnish fo		rmation -									
		(1) Name of the repr		o (dran daw	n to ha	monidad)							
		(2) Capacity of the F(3) Address of the ref			n io ve j	novidea)							
		(4) Permanent Acco	-	(PAN) of th	e repre	sentative							
ŀ	(m)	Whether you are Part			_		If ves.	plea	se furnisl	ı follo	wing informati	on	
ŀ	、 /	Name of I				PA		1					

	(n)			ve held unli						ıs year?	(Tick)	Z 🗆 Yes	5		0
-		If yes, Name compa	of PAN	nish follow Opening		nation in			ares luring the ye	ear		hares trar during th		Closin	g balance
		compa		No. of shares	Cost of acquisiti on	No. of shares	Date of subscri ption / purchas e	Face value per share	Issue price per share (in case of fresh issue)	share	ase ber (in N of sh ase sting	o of	Sale nsiderati on	No. of shares	Cost of acquisitio n
		1	2	3	4	5	6	7	8	9		10	11	12	13
-	a			o maintain		-		· · · _ ·				No			
-	b			or audit un ether the ac			(/				Yes		No		
	с			ne following			audited by	an accou			ies		INU		
		(i)		rnishing of			(DD/MM/	YYYY)	/	/					
z		(ii)	Name of t	he auditor	signing th	ne tax aud	lit report								
VIIO		(iii)	Members	hip no. of t	he audito	r									
RM A		(iv)	Name of t	he auditor	(propriet	orship/ fi	rm)								
AUDIT INFORMATION		(v)		rship/firm i		_									
TIC		(vi)	Permaner	nt Account	Number ((PAN) of	the audito	r (propri	etorship/ fi	rm)					
AU		(vii)	Date of au	ıdit report											
Ī	di	Are v	ou liable fo	or Audit u/s	92E?	Yes	1 0	No		Date of f	urnishin	g audit r	eport? D	D/MM/Y	YYYY
Ī	dii	If liab	le to furnis	sh other au					nention the			-	-		
-		(Please	see Instruc	tion 6(ii))							-				
		SI.	No.			Section	n Code				Dat	e (DD/I	MM/YY	(YY)	
-	e	If liab	le to audit	under any	Act other	• than the	e Income-ta	x Act, m	ention the A	Act, section	1 and da	te of furr	nishing th	ne audit i	report?
UST			Act and			<u>```</u>	D/MM/YY)			ct and sect				/MM/Y	·
PARTNERS/ MEMBERS/TRU	Α	(In ca	se of societ	vas any cha ies and coo	perative	banks giv	e details of	f Managir	ng Committ	tee) If Yes	, provide	e the follo	owing det	ails	
MBE			ame of the	Partner/m	ember	Admitte	ed/Retired	Date of	f admission	/retireme	nt Per	rcentage	of share	(if deterr	ninate)
ME		1.													
ERS	В	2.	momhore	fthe AOD	DOI/orroa	uton of A	ID a fami			<u>a</u> D.	Zog [□ No			
RTN	C B	-		of the AOP/					-						
PA	D	Whet	her total in	come of any exceeds th	y membe	r of the A	OP/BOI/e	xecutor o	f AJP (excl	uding his s	share fro	om such a	associatio		•
ſ	Е			ersons who e of decease									in the tr	ust or ex	ecutors in
		S.No		and Address	Perce s sha	entage of are (if minate)	PAN	Aa Nu Enro (if el	idhaar imber/ iment Id igible for dhaar)	Designa Partn Identific Number, i partner in	ited er ation n case	Status (see instructio No. 6(iii	on C	ate of rest on apital	Remunera tion paid/ payable
		(1)		(2)		(3)	(4)		(5)	(6)		(7)		(8)	(9)
	F	To be	filled in ca	se of perso	ns referre	ed to in se	ection 160(1)(iii) or (iv)				<u> I </u>		
to in		1 W	hether sha	res of the b	eneficiar	y are dete	erminate o	r known?						Ves	s 🛛 No
+		2 W	hether the	person refe	erred in s	ection 16	0(1)(iv) has	s Busines	s Income?					🛛 Yes	s 🛛 No

		3			ion 160(1)(iv) is declared by a Will and /or lor and/or is the only trust declared by the s		□ Yes □ No
		4	Pleas	e furnish the following details ((as applicable) :		
			(i)	Whether all the beneficiaries l	nave income below basic exemption limit?		□ Yes □ No
			(ii)	Whether the relevant income by will and such trust is the or	or any part thereof is receivable under a tr ly trust so declared by him?	ust declared by any person	□ Yes □ No
			(iii)		amentary trust created before 01-03-1970 ne settlor mainly dependent on him/Family		□ Yes □ No
			(iv)		on behalf of a provident fund, superannund created bona fide by a person carrying such Business or Profession?		□ Yes □ No
F	G			f business or profession, if mor claring income under sections 4	e than one business or profession indicate t I4AD, 44ADA and 44AE)	he three main activities/ prod	ucts (Other than
NATURE OF	S.N	lo.		Code [Please see instruction]	Trade name of the business, if any	Descriptio	n
ATU BITCI	(i)					
Z	(ii	i)					

Part	A-B
ган	A-D

SOURCES OF FUNDS

BALANCE SHEET AS ON 31ST DAY OF MARCH, 2019 OR DATE OF DISSOLUTION (fill items A and B in a case where regular books of accounts are maintained, otherwise fill item C)

A Sources of Funds			
1 Partners' / members' fund			
a Partners' / members' capital		а	
b Reserves and Surplus			
i Revaluation Reserve	bi		
ii Capital Reserve	bii		
iii Statutory Reserve	biii		
iv Any other Reserve	biv		
v Credit balance of Profit and loss account	bv		
vi Total (bi + bii + biii + biv + bv)		bvi	
c Total partners'/ members' fund (a + bvi)		1c	
2 Loan funds			
a Secured loans			
i Foreign Currency Loans	ai		
ii Rupee Loans			
A From Banks	iiA		
B From others	iiB		
C Total (iiA + iiB)	iiC		
iii Total secured loans (ai + iiC)		aiii	
b Unsecured loans (including deposits)			
i Foreign Currency Loans	bi		
ii Rupee Loans			
A From Banks	iiA		
B From persons specified in section 40A(2)(b) of the I. T. Act	iiB		
C From others	iiC		
D Total Rupee Loans (iiA + iiB + iiC)	iiD		
iii Total unsecured loans (bi + iiD)		Biii	
c Total Loan Funds (aiii + biii)		2c	
3 Deferred tax liability		3	
4 Advances			
i From persons specified in section 40A(2)(b) of the I. T Act	i		
ii From others	ü		
iii Total Advances (i + ii)		4iii	
5 Sources of funds (1c + 2c + 3 + 4iii)		5	

B	App	licati	on of	fund	ls				
	1	Fixe	d asse	ets					
Γ		a	Gros	s: Bl	ock	1a			
		b	Depr	eciat	ion	1b			
		c	Net E	Block	a (a – b)	1c			
		d	Capit	tal w	ork-in-progress	1d			
		-			+ 1d)			1e	
	2	Inve	stmer	nts					
Ē		a	Long	-terr	n investments				
			i	Inve	estment in property	i			
			ii	Equ	ity instruments				
				Α	Listed equities	iiA			
				В	Unlisted equities	iiB			
				С	Total	iiC			
			iii	Pref	erence shares	iii			
			iv	Gov	ernment or trust securities	iv			
			v	Deb	enture or bonds	v			
			vi	Mut	tual funds	vi			
			vii	Oth	ers	vii			
			viii	Tota	al Long-term investments (i + iiC + iii + iv + v +	+ vi +	· vii)	aviii	
		b			m investments				
			i	Equi	ty instruments				
				Α	Listed equities	iA			
				В	Unlisted equities	iB			
					Fotal	iC			
			ii	Pref	erence shares	ii			
			iii	Gove	ernment or trust securities	iii			
			iv	Debe	enture or bonds	iv			
			v	Mut	ual funds	v			
				Othe		vi		_	
			vii	Tota	l Short-term investments (iC + ii + iii + iv + v -	+ vi)		bvii	
		c	Total	inve	estments (aviii + bvii)			2c	
F	3				s, loans and advances				
F			Curr		,				
				1	entories				
					Raw materials	iA			
					Work-in-progress	iB			
					Finished goods	iC			
				n	Stock-in-trade (in respect of goods acquired	iD			
					for trading) Stores/consumables including packing				
					material	iE			
				F	Loose tools	iF			
				G	Others	iG			
				Н	Total $(iA + iB + iC + iD + iE + iF + iG)$			iH	
			ii	Sun	dry Debtors				
				А	Outstanding for more than one year	iiA			
				в	Others	iiB			
				С	Total Sundry Debtors	•	•	iiC	
			iii	Cas	h and bank balances				·
				Α	Balance with banks		iiiA		
				В	Cash-in-hand		iiiB		
		J	1				<u>ı I</u>		

			· · · ·			
			C Others iiiC			
			D Total Cash and cash equivalents (iiiA + iiiB + iiiC)		iiiD	
			iv Other Current Assets		aiv	
			v Total current assets (iH +iiC + iiiD + aiv)		av	
		b	Loans and advances			
			i Advances recoverable in cash or in kind or for bi bi			
			Deposits, loans and advances to corporate and			
			others 01			
			iii Balance with Revenue Authorities biii		h in	
			iv Total (bi + bii + biii)		biv	
			v Loans and advances included in biv which is			
			a for the purpose of business or profession va			
			b not for the purpose of business or profession vb			
		c	Total (av + biv)		3c	
		d	Current liabilities and provisions			
			i Current liabilities			
			A Sundry Creditors			
			1 Outstanding for more than one year 1			
			2 Others 2			
			3 Total (1 + 2) A3			
			B Liability for leased assets iB			
			C Interest Accrued and due on borrowings iC			
			D Interest accrued but not due on borrowings iD			
			E Income received in advance iE			
			F Other payables iF			
			G Total $(A3 + iB + iC + iD + iE + iF)$		iG	
			ii Provisions			
			A Provision for Income Tax iiA			
			B Provision for Leave encashment/Superannuation/Gratuity iiB			
			C Other Provisions iiC			
			D Total (iiA + iiB-+ iiC)		iiE	
			iii Total (iE + iiD)		diii	
		e	Net current assets (3c – diii)		3e	
	4	a	Miscellaneous expenditure not written off or adjusted 4a			
		b	Deferred tax asset 4b			
		c	Debit balance in Profit and loss account/ accumulated 4c balance			
		d	Total (4a + 4b + 4c)		4d	
	5	Tota	l, application of funds (1e + 2c + 3e +4d)		5	
NO ACCOUNT CASE			where regular books of account of business or profession are not maintained, information as on 31 st day of March, - 2019, in respect of business or profes			
VT C			ount of total sundry debtors	C1		
our	2		ount of total sundry creditors	C2		
ACC	3		ount of total stock-in-trade	C3		
NO A			ount of the cash balance	C4		
4						

Part A-Manufacturing Account

Manufacturing Account for the financial year 2018-19 (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 as applicable)

1 Opening Inventory

Opening Inventory								
•	i	Opening stock of raw-material	i					
А	ii	Opening stock of Work in progress	ii					

ііі Т	Total (i + ii)		Aiii	
B Purch	nases (net of refunds and duty or tax, if any)	В	
C Direct	t wages		С	
D Direct	t expenses (Di + Dii + Diii)		D	
i	Carriage inward	i		
ii	Power and fuel	ii		
iii	Other direct expenses	iii		
E Facto	ry Overheads			
i I	ndirect wages	i		
i F	Factory rent and rates	ii		
iii F	Factory Insurance	iii		
iv F	Factory fuel and power	iv		
v F	Factory general expenses	v		
vi E	Depreciation of factory machinery	vi		
vii T	Fotal (i+ii+iii+iv+v+vi)	I	Evii	i
F Total	of Debits to Manufacturing Account (Aiii+	B+C+D+Evii)	F	
Closing St	ock			
i Rawı	material	2i		
ii Work	-in-progress	2ii		
Total (2i +	2ii)	I	2	
Cost of Go	oods Produced – transferred to Trading Acc	count (1F-2)	3	

Part A-Trading Account

Trading Account for the financial year 2018-19 (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 as applicable)

	4	Reve	enue	from operations				
		А	Sale	s/ Gross receipts of business (net of returns and refun	ds and di	ıty or tax, if any)		
			i	Sale of goods	i			
			ii	Sale of services	ii			
				Other operating revenues (specify nature and amount)				
				а	iiia			
H				b	iiib			
n				c Total (iiia + iiib)	iiic			
CCC			iv	Total (i + ii + iiic)			Aiv	
G A		В	Gros	ss receipts from Profession			B	
CREDITS TO TRADING ACCOUNT		С	Duti supp	es, taxes and cess received or receivable in respe lied	ect of go	ods and services sold or		
HI (i	Union Excise duties	i			
TC 1			ii	Service tax	ii			
STIC			iii	VAT/ Sales tax	iii			
REI			iv	Central Goods & Service Tax (CGST)	iv			
0			v	State Goods & Services Tax (SGST)	v			
			vi	Integrated Goods & Services Tax (IGST)	vi			
			vii	Union Territory Goods & Services Tax (UTGST)	vii			
			viii	Any other duty, tax and cess	viii			
			ix	Total (i + ii + iii + iv +v+ vi+vii+viii)			Cix	
		D	Tota	l Revenue from operations (Aiv + B +Cix)			4D	
	5	Clos	ing S	tock of Finished Stocks			5	
	6	Tota	l of c	credits to Trading Account (4D + 5iv)			6	
D	7	Ope	ning	Stock of Finished Goods			7	
UEBIIS 10 TRADING ACCOINT	8	Pure	chase	s (net of refunds and duty or tax, if any)			8	
RAD 200	9	Dire	ct Ex	xpenses (9i + 9ii + 9iii)		1	9	
UE A T		i	Car	rriage inward	i			

	ii	Power and fuel	ii			
	iii	Other direct expenses Note: Row can be added as per the nature of Direct Expenses	iii			
10	Duti	es and taxes, paid or payable, in respect of goods and se	rvices pure	chased		
	i	Custom duty	10i			
	ii	Counter veiling duty	10ii			
	iii	Special additional duty	10iii			
	iv	Union excise duty	10iv			
	v	Service tax	10v			
	vi	VAT/ Sales tax	10vi			
	vii	Central Goods & Service Tax (CGST)	10vii			
	viii	State Goods & Services Tax (SGST)	10viii			
	ix	Integrated Goods & Services Tax (IGST)	10ix			
	х	Union Territory Goods & Services Tax (UTGST)	10x			
	xi	Any other tax, paid or payable	10xi			
	xii	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10vii	viii + 10ix -	+ 10x + 10xi)	10xii	
11	Cost	t of goods produced – Transferred from Manufacturing	Account		11	
	Grø 11)	ss Profit from Business/Profession - transferred to Profi	t and Loss	account (6-7-8-9-10xii-	12	

Part A-P& L

Profit and Loss Account for the financial year 2018-19 (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 as applicable)

13	Gr	oss I	profit t	ransferred from Trading Account		13	
14	Ot	her i	income				
		i	Rent		i		
		ii	Comm	ission	ii		
	i	iii	Divide	nd income	iii		
	i	iv	Interes	t income	iv		
				on sale of fixed assets	v		
	,			on sale of investment being securities chargeable to Securities action Tax (STT)	vi		
	V	vii	Profit	on sale of other investment	vii		
	v			oss) on account of foreign exchange fluctuation u/s 43AA	viii		
	i			on conversion of inventory into capital asset u/s 28(via) of inventory as on the date of conversion)	ix		
		x	Agricu	ltural income	x		
	2	xi	Any of	her income (specify nature and amount)			
			a		xia		
			b		xib		
			c	Total (xia + xib)	xic		
	X	xii	Total o	f other income $(i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)$		14xii	
15	То	otal o	f credi	ts to profit and loss account (13+14xii)		15	
16	Fre	eight	t outwa	nrd		16	
17	Co	onsur	nption	of stores and spare parts		17	
18	Po	wer	and fu	el		18	
19	_	ents				19	
20	-		s to bu			20	
20 21 22	_	-		chinery		21	
22	Co			n to employees			
		i	Salarie	s and wages	22i		
			Bonus		22ii		
	i	iii	Reimb	ursement of medical expenses	22iii		
	i	iv	Leave	encashment	22iv		

٦			Т				
	v Leave travel benefits 22v					-	
		Contribution to approved superannuation fund					
	vii	Contribution to recognised provident fund					
	viii						
		Any other benefit to employees in respect of which an expenditure has been incurred		22x			
	xi	Total compensation to employees (total of 22i to 22x)				22xi	
	xii	Whether any compensation, included in 22xi, paid to non-resident	s 1	ciia	Yes / No		
		If Yes, amount paid to non-residents	2	iib			
23	Insura	ince					
	i	Medical Insurance		23i			
	ii	Life Insurance		23ii			
	iii	Keyman's Insurance		23iii		-	
	iv	Other Insurance including factory, office, car, goods, etc.		23iv		-	
		Total expenditure on insurance (23i + 23ii + 23iii + 23iv)				23v	
24	-	nen and staff welfare expenses				24	
		ainment				25	
	Hospit					25 26	
27	Confer					27	
		romotion including publicity (other than advertisement)				28	
29	1	isement				29	
30	Comm		_			-	
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	a i				
	ii	To others	ii				
	iii	Total (i + ii)				30iii	
31	Royalt						
		Paid outside India, or paid in India to a non-resident other than a	a.			-	
	i	company or a foreign company	" i				
	ii	To others	ii				
	iii	Total (i + ii)				31iii	
32	Profess	sional / Consultancy fees / Fee for technical services					
	i	Paid outside India, or paid in India to a non-resident other than	a i				
		company or a foreign company	i			-	
	ii 	To others	1			20	
- 22	iii	Total (i + ii)				32iii	
		boarding and Lodging				33	
34		ing expenses other than on foreign traveling				34	
	_	n travelling expenses				35	
36	· ·	yance expenses				36	
37		one expenses				37	
38	Guest	House expenses				38	
39	Club e	xpenses				39	
40	Festiva	l celebration expenses				40	
41	Schola	rship				41	
42	Gift					42	
43	Donati	on				43	
44	Rates a	and taxes, paid or payable to Government or any local body (exclu	ding	taxes	s on income)		
	-		44i				
			44ii				
			14iii				
	in VA1/ Sales tax 44in iv Cess 44iv						
1	· · ·		- •	1			

																		_	
		v	Centra	al Goods &	Service	Tax	(CGSI	Г)					44	v					
		vi State Goods & Services Tax (SGST) 44vi																	
	vii Integrated Goods & Services Tax (IGST) 44vii																		
		viii	Union	Territory G	Goods &	& Serv	vices T	'ax (U	TGST	')			44v	iii					
		ix	Anv o	other rate.	tax. dı	itv oi	cess	incl S	STT a	nd CTT	Г		44i	x				-	
		ix Any other rate, tax, duty or cess incl STT and CTT 44ix x Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix)									14ix)	44x							
-	45 Audit fee)	45								
-				ineration p	naid to	Part	ners	of the	firm									46	
-				ses (specify															
-	.,	i	слреп	ses (specify	nuiure	unu u	moun	9						i				-	
		ii												ii					
			Total	(: . ::)										11				47iii	
-				(i + ii) pecify PAN a	of the n	orson	if ava	ilahle	for wh	hom Rad	l Døht i	for a	mount of	Rs 1 lak	h ar ma	re is clain	ned and	4/111	
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		⁵² COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD (Only for Resident Partnership Firm other than LLP)																	
		SR.NO. Name of Business Business code Description							on										
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ISE		(i) G	ross T	urnover o	r Gros	s Red	ceipts	(ia +	ib)									62i	
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		of go	ods carriage	owned/leased/	of goods carriage	months for which		r the goods carriag		
				hired	<u>(in MT)</u>	<u>goods carriage</u> was owned/		uted @ Rs.1000 pe er month in case	<u>r</u>	
						leased/ hired by		e exceeds 12MT, or	r	
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	(b)								-	
	Add	row	options as nec	essary (upto maxi	mum 10)				_	
					ls carriage u/s 44AE	[total of column (5) of table	e 64(i)]	64(ii)	
	(iii) Less: Salary/Remuneration to Partners of the firm							64(iii)		
				Income u/s 44AE					64(iv)	
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	1	Method of accounting employed in the previous year (<i>Tick</i>) 🗹 🛛 mercantile 🔛 cash
7	2	Is there any change in method of accounting (Tick) 🗹 🗌 Yes 🗌 No
INFORMATION	3a	Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11a(iii) of Schedule 3a ICDS]
R INFOR	3b	Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11b(iii) of Schedule 3b ICDS]
OTHER	4	Method of valuation of closing stock employed in the previous year
0		a Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)
		b Finished goods (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)

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a Horcease in the profil or decrease in hiss because of deviation, if any, from the method of valuation specified under section 145A. 44 b Decrease in the profil or linerase in hose because of deviation, if any, from the method of valuation specified under section 145A. 45 c Amounts not credited to the profil and loss account, being		c Is there any change in stock valuation method (<i>Tick</i>) 🗹 🗌 Yes 🗌 No									
Implementation apecified under section 145A Implementation 3 Amounts on teredited to the profil and loss account, being: Implementation a ble items falling within the scope of section 28 5n b the proforma credits, drawbacks, refund of duty of section 28 5n c scalation claims accepted during the previous year 5n d any other item of income 5d e scalation claims accepted during the previous year 5n d any other item of income 5d e variable credit, if any 5n f Datal of amounts not credited to profil and loss account (Sn-Sh-Sc-Sc-Ss) Sf a Amounts dolived to the grofit and loss account (Sn-Sh-Sc-Sc-Ss) Sf a Determine paid for inservance against risk of the cert distallowable under section 36 due on the stath distallowable under section 36 due on the section states or stars (36(1)/10) Sf a Precenting maid for inservance and the stath of employees 6n Amount of discount on a zero-empon hond [36(1)/10)/10 e variate action of accel and 15(1)/10/10 6n Amount of contributions to an approved superannuation for do action to a zero-empon hond [36(1)/10)/10 e Amount of discount on a zero-empon hond [36(1)/10)/10/10 6n Amount of contributions to an aproved superannuation for do actin the actin any trund stath on		valuation specified under section 145A									
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b be performance enditis, drawbacks, refault of daty of white added tax, or refund of GSE, where such credits, drawbacks or refund are admitted a date by the authorities concerned 50 c scalation claims accepted during the previous year 5c 5d c scalation claims accepted during the previous year 5c 5d c scalation claims accepted during the previous year 5c 5d c any other item of income 5d 5d c approximation claims accepted during the previous year 5c 5d c Automatio debited to the profit and loss accound, two the scalation-value under section 36 due to comous fulfibrium of addition profit and loss accound, two the scalation-value under section 36 due to comous fulfibrium of addition scalation account, scalation for c 6a 6d d Arrowant of discount on a zero-compon bound (36(1)(iii)) 6c 6d d Any sum paid to an employee as bouss of commutation to fixed (36(1)(iii)) 6c 6d d Arrowant of discount on a zero-compon bound (36(1)(iii)) 6c 6d d Anount of contributions to an approved superannuation to fixed (36(1)(iii)) 6c 6d d Anount of contributions to an approved	5	5 Amounts not credited to the profit and loss account, being -									
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d any other item of income 5d e capital receipt, if any 5c f Total of annunts, not credited to profit and loss account. (5a:5b:5c:5bi-5c) 5f a homon-fulliment if credition specified in relevant disallowable under section 36 due homon-fulliment if credition specified in relevant disallowable under section 36 due homon-fulliment if credition specified in relevant disallowable under section 36 due homon-fulliment if credition specified in relevant disallowable under section 36 due homon-fulliment if credition specified in relevant disallowable under section 36 due homon-fulliment if credition specified in relevant disallowable under section 36 due homon-fulliment if credition specified in relevant disallowable under section 36 due homon for the relevant und as otherwise payable for homon of other such und was otherwise payable for homon of other such und was otherwise payable for homon of other such und was otherwise payable for homon of other such und was otherwise payable for homon of other such und was otherwise payable for homon of otherwise due in a pero-coupon homd [26(1)/(iii)] for homon of for the section 10 for the section 10 for the section 30 (CC) [50(1/(iii)] d hyse sum for it for the section 10 for the section 30 (CC) [50(1/(iii)] for homon for any other fund for the weffare of hom payees to the extent not credited to the employee section for the section 10 for the section 20 (C) [50(1/(iii)] f homon of for any other fund for the weffare of hom payable for hom payees to the extent not credited to the employee section 10 for the section 20 (C) [50(1/(iii)] f homon of for hom any other fund for the weffare of hom payable for hom pay other fund for the weffare of hom pa		с		5c		-					
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0 planning amongst employees [36(1)(ix)] 00 Amount of securities transaction paid in respect of p transaction in securities if such income is not included in business income [36(1)(xv)] 6p Marked to market loss or other expected loss as computed q in accordance with the ICDS notified u/s 145(2) [36(1)(xviii)] 6q r Expenditure for purchase of sugarcane in excess of the government approved price [36(1)(xvii)] 6s t Total amount disallowable under section 36 (total of 6a to 6s) 6t u Total number of employees employed by the company (mandatory in case company has recognized Provident Fund) 6t i i ii iii ii teployed outside India i iii iii Total India 1 iii Total India 1 iii teployed outside India ii iii iii Total India iii iiii Total India ii iiii Total India Iii iiii Total India Iii iiii Total India Iii iiiiiiiii Total India		n	Amount transferred to any special reserve [36(1)(viii)]	6n							
p transaction in securities if such income is not included in business income [36(1)(xv)] 6p Marked to market loss or other expected loss as computed q in accordance with the ICDS notified u/s 145(2) [36(1)(xviii)] 6q r Expenditure for purchase of sugarcane in excess of the government approved price [36(1)(xvii)] 6r s Any other disallowance 6s t Total amount disallowable under section 36 (total of 6a to 6s) 6t u recognized Provident Fund) i i deployed in India ii iii Total iiii 7 Amounts debited to the profit and loss account, to the extent disallowable under section 37 a Expenditure of capital nature [37(1)] 7a		0	planning amongst employees [36(1)(ix)]	60							
q in accordance with the ICDS notified u/s 145(2) 6q [36(1)(xviii)] r 6r r Expenditure for purchase of sugarcane in excess of the government approved price [36(1)(xvii)] 6r s Any other disallowance 6s t Total amount disallowable under section 36 (total of 6a to 6s) 6t u Total number of employees employed by the company (mandatory in case company has recognized Provident Fund) i i deployed outside India ii iii Total iii iii Total iiii recognized Provident Fund) iii iiii i deployed outside India ii iii Total iiii iii Total iii iii Total <td></td> <td></td> <td>transaction in securities if such income is not included in</td> <td>6р</td> <td></td> <td></td> <td></td>			transaction in securities if such income is not included in	6р							
r government approved price [36(1)(xvii)] or s Any other disallowance 6s t Total amount disallowable under section 36 (total of 6a to 6s) 6t u Total number of employees employed by the company (mandatory in case company has recognized Provident Fund) 6t i deployed in India i ii ii deployed outside India ii iii 7 Amounts debited to the profit and loss account, to the extent disallowable under section 37 7a			in accordance with the ICDS notified u/s 145(2)								
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u Total number of employees employed by the company (mandatory in case company has recognized Provident Fund) i deployed in India ii deployed outside India iii deployed outside India iiii Total iii <		s		6s							
u recognized Provident Fund) i deployed in India ii deployed outside India iii deployed outside India iii Total 7 Amounts debited to the profit and loss account, to the extent disallowable under section 37 a Expenditure of capital nature [37(1)] 7a		t	Total amount disallowable under section 36 (total of 6a to	6s)		6t					
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7 Amounts debited to the profit and loss account, to the extent disallowable under section 37 a Expenditure of capital nature [37(1)] 7a				ii							
a Expenditure of capital nature [37(1)] 7a											
	7			1	able under section 37	-					
			Expenditure of capital nature $[37(1)]$ Expenditure of personal nature $[37(1)]$	_							

			enditure laid out or expended wholly and exclusively F for the purpose of business or profession [37(1)]	7c			
			enditure on advertisement in any souvenir, brochure,				
			, pamphlet or the like, published by a political party	7d			
		Expe	enditure by way of penalty or fine for violation of any	7e			
			for the time being in force other penalty or fine	7f			
		-	enditure incurred for any purpose which is an offence	/1			
			hich is prohibited by law	7g			
			ount of any liability of a contingent nature	7h			
			other amount not allowable under section 37	7i			1
0			l amount disallowable under section 37 (total of 7a to 7i		11	7j	
8	A.		unts debited to the profit and loss account, to the extent Amount disallowable under section 40 (a)(i), on	t disa	llowable under section 40		
		а	account of non-compliance with the provisions of Chapter XVII-B	Aa			
		b	Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Ab			
		c	Amount disallowable under section 40 (a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Ac			
		d	Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Ad			
		e	Amount of tax or rate levied or assessed on the basis of profits $[40(a)(ii)]$	Ae			
			Amount paid as wealth tax [40(a)(iia)]	Af			
			Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)	Ag			
		h	Amount of interest, salary, bonus, commission or	Ah			
			remuneration paid to any partner or member [40(b)]				
		i	Any other disallowance	Ai	、 、	<u>.</u>	
		j	Total amount disallowable under section 40(total of Aa			8Aj	
			amount disallowed under section 40 in any preceding p ng the previous year	revio	us year but allowable	8B	
9			debited to the profit and loss account, to the extent disa	llow	able under section 40A		
	a	Amo	ounts paid to persons specified in section 40A(2)(b)	9a			
			ount paid otherwise than by account payee cheque or				
	D		unt payee bank draft or use of electronic clearing em through a bank account, disallowable under section (3)	9b			
	с	Prov	ision for payment of gratuity [40A(7)]	9c			
			sum paid by the assessee as an employer for setting up	6.5			
		BOI	s contribution to any fund, trust, company, AOP, or or society or any other institution [40A(9)]	9d			
			ked to market loss or other expected loss except as vable u/s 36(1)(xviii) [40A(13)]	9e			
			other disallowance	9f			
	g	Tota	l amount disallowable under section 40A			9g	
10			unt disallowed under section 43B in any preceding prev	ious	year but allowable during	-	
10	-		ous year				
	а	law	sum in the nature of tax, duty, cess or fee under any	10a			
			sum payable by way of contribution to any provident or superannuation fund or gratuity fund or any other	10h			
			for the welfare of employees	100			
			sum payable to an employee as bonus or commission ervices rendered	10c			
			sum payable as interest on any loan or borrowing				
	d	from	any public financial institution or a State financial	10d			
			oration or a State Industrial investment corporation sum payable as interest on any loan or borrowing				
	0	from	any scheduled bank or a co-operative bank other than	10e			
	L L	a pri	mary agricultural credit society or a primary co-	100			

	f	Any sum payable towards leave encashment	10f			
		Any sum payable to the Indian Railways for the use of railway assets	10g			
		Total amount allowable under section 43B (total of 10a to 1	()g)		10h	
11	Any	amount debited to profit and loss account of the previous ye	0.	t disallowable under	-	
11		on 43B	1			
	а	Any sum in the nature of tax, duty, cess or fee under any law	11a			
		Any sum payable by way of contribution to any provident				
		fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	11b			
	с	Any sum payable to an employee as bonus or commission	11c			
		for services rendered Any sum payable as interest on any loan or borrowing				
		from any public financial institution or a State financial	11d			
		corporation or a State Industrial investment corporation Any sum payable as interest on any loan or borrowing				
		from any scheduled bank or a co-operative bank other than	11.			
		a primary agricultural credit society or a primary co-	11e			
	-	operative agricultural and rural development bank Any sum payable towards leave encashment	11f			
		Any sum payable to the Indian Railways for the use of				
		railway assets	11g			I
		Total amount disallowable under Section 43B(total of 11a to	o 11g)		11h	
12		unt of credit outstanding in the accounts in respect of				
		Union Excise Duty	12a			
		Service tax	12b			
	c	VAT/sales tax	12c			
	d	Central Goods & Service Tax (CGST)	12d			
	e	State Goods & Services Tax (SGST)	12e			
	f	Integrated Goods & Services Tax (IGST)	12f			
		Union Territory Goods & Services Tax (UTGST)	12g			
		Any other tax	12h			ſ
10	-	Total amount outstanding (total of 12a to 12h)			12i	
13		unts deemed to be profits and gains under section 33AB or 3	33AB	A or 33AC	13	
14	•	amount of profit chargeable to tax under section 41	• •		14 15	
		unt of income or expenditure of prior period credited or del unt (net)	onea	to the profit and loss	15	
16	Amo	unt of expenditure disallowed u/s 14A			16	
rtΔ.	– QD	Quantitative details (mandatory if liable for audit under sec	rtion 4	(4AB)		
			-11011 4			
(a)		e case of a trading concern Opening stock			1	
	1	Purchase during the previous year			1	
	2 3	Sales during the previous year			2	
	4	Closing stock			4	
	4	Shortage/ excess, if any			4	
(b)	-	e case of a manufacturing concern			-	
	6	Raw materials				
		a Opening stock			6a	
		b Purchases during the previous year			6b	
		c Consumption during the previous year			6c	
		d Sales during the previous year			6d	
		e Closing stock			6e	
		f Yield finished products			6f	
		g Percentage of yield			6g	
		h Shortage/ excess, if any			6h	
	7	Finished products/ By-products				

a opening stock	7a
b purchase during the previous year	7b
c quantity manufactured during the previous year	7c
d sales during the previous year	7d
e closing stock	7e
f shortage/ excess, if any	7f