

Form R-8 Affidavit for Separate Bank Account (New Project)

Τo,

Rajasthan Real Estate Regulatory Authority, 2nd and 3rd Floor, RSIC Building,Udyog Bhawan Tilak Marg,C-Scheme, Jaipur-302005 (Rajasthan)

Sub: Affidavit/Declaration for Separate Bank Account of Project "SHIVA" situated at Plot No D-40, Madho Singh Circle, Banipark Jalpur-16

I, Tara Chand Choudhary S/o Banna Ram Choudhary aged 45 Years R/o Plot No 45, Sethi Marg, Vijay bari, Path No.7, Jaipur Rajasthan- 302013, duly authorized by the promoter of the proposed project do here by solemnly declare, undertake and state that there is no lien placed by the bank or any other financial institution on the separate RERA Bank Account No 127810200016010 opened at Rama Heritage, Central Spine, Vidyadhar Nagar, Jaipur-302039

Further I declare that any amount withdrawn from the RERA designated account shall be used only for the project "SHIVA". Further, I declare that bank account shall not be shared for any other real estate project or any other purpose whatsoever. "We shall comply with the provision of section 4(2)(I)(D) of the Real Estate (Regulations and Development) Act, 2016 and the Rule and Regulations made in that regards and ensure that the project accounts are operated by us in compliance therewith and the directions of the Authority in relation to the project accounts, particularly, the Collection Account and Retention Account"



For Star Developers

Verification

I Tara Chand Choudhary S/o Banna Ram Choudhary aged 45 Years R/o Plot No 45, Sethi Marg, Vijay bari, Path No.7, Jaipur Rajasthan- 302013, do hereby verify that the contents of my above Affidavit cum Declaration are true and correct and nothing material has been concealed by me there from.

Verified by me at Jaipur on thisday of June, 2024

For Star Developers For STAR DEVELOPERS Deponent PARTNER 2 0 JUN 2024

रजि.नं. 2221 दिनांक:-2 1 MAR 2024 0 मुद्रांक / स्टाम्प का मुल्यः-STAR OPERS VEL नामः-पिता/पति का नामः -112 निवास / पताः- 114 5 मुद्रांक / स्टाम्प खरीदने का आधार 2 3TUak G-34,दयुलिप एन्केलेव, सैन्ट्रल स्पाईन,विद्याघर नगर, जयपुर,लाईसन्स नं-10/2012 29 MAR 2024 स्टाम्प क्रेता के हस्ताक्षर... स्टाम्प क्रेता का नाम 213 मोबाईल मे आधारकार्ड नं-_ राजस्थान स्टाम्प अधिनियम् 1998 के अन्तर्गत स्टाम्प राशि पर प्रमारित अधिमार 1-आधारभूत सरचना सुविधाओं हेतु (धारा 3-क)-10% रूपये-05 2- गाय और उसकी नस्ल के संरक्षण और संवर्धन हेतु (धारा 3-ख)-10% रूपये:-05 3- प्राकृतिक आपदाओं एवं मानव निर्मित आपदाओं के निवारण हेतु (धारा 3-ख)-10% रूपये:- 05 मूच योग-30%रूपये:-15

हस्तोश्चर्ड स्टाम्प वेन्डर पठज अग्रवाल ला०नं०:-10/2012

PARTNER

STRUCTS VICE NAME AND

TAKY



I, Tarachand Choudhary son of Shri Banna Ram Choudhary aged 45 years R/o Vijaybari,Path no 7, Jaipur-302039 duly authorized by promoter of the proposed project do hereby solemnly declare ,under take and state as under:

- 1. That our project "SHIVA" is a new project.
- That we have not taken any booking or advance payment from the allottees towards booking in our project till the date of signing this declaration and will not take any booking/advance payment from allottees till the time we get our RERA registration number.
- 3. That if any contradiction arises in future, then deponent will be responsible for it.

Verification

I, Tarachand Choudhary son of Shri Banna Ram Choudhary aged 45 years R/o Vijaybari,Path no 7, Jaipur-302039 do hereby verify that the contents in Para 1 to 3 of my above Affidavit cum Declaration are true and correct and nothing material has been concealed therefrom.

TPUR (RAD

Verified by me at Jaipur on this 27th day of May 2024.



For STAR DEVELOPE RTNER

For STAR DE

Deponent

Depenenver

2 8 MAY 2024

743 2 7 MAY 2024 रजि.नं.. 998 , दिनांक:-100 मुद्रांक / स्टाम्प का मुल्य:-नाम:-PA7 पिता/, पुडि का निवस आधा मुद्रांक / स्टाम्प 4 का . G-34,ट्युलिप ए-कलेव, सैन्ट्रल स्पाईन,विद्याधर नगर, जयपुर लाईसन्स नं:-10/2012 स्टाम्प क्रेता के हस्ताक्षर 27 MAY 2024 स्टाम्प क्रेता का नाम 25 2 3 2281 मोबाईल न आधारकार्ड न:-राजस्थान स्टाम्प अधिनियम,1998 के अन्तर्गत स्टाम्य राशि पर प्रमारित अधिमार 1-आधारमूत संरचना सुविधाओं हेतु (धारा 3-क)-10% रूपये:-10 2- गाय और उसकी नस्त के संरक्षण और संवर्धन हेतु (धारा 3-ख)-10% रूपये:-10 3- प्राकृतिक आपदाओं एवं मानव निर्मित आपदाओं के निवारण हेतु (धारा 3-ख)-10% रूपये:- 10 योग-30%रूपये:-30 पंकज अग्रवोल ला०नंव-10/2012

ATTESTED NUTARY PUBLIC

2 8 MAY 2024



STAR DEVELOPERS

F-126,Unnati Tower, Central Spine , Vidhyadhar Nagar Jaipur Email: stardevelopersjaipur@gmail.com Ph. No: 0141 2339507, 8696320320

Date:

AUTHORIZATION LETTER

This is to certify that Mr. Tara Chand Choudhary S/o Banna Ram Choudhary and Mr. Binod Maheshwari S/o Champa Lal Maheshwari , partners of the firm are hereby authorized jointly/severally to enter, sign, execute and register all necessary documents related to RERA registration of the project ,on our behalf for Project "SHIVA" at Plot No.- D-40, Madho Singh Circle, Banipark , Jaipur -16 . We further agree to confirm and ratify all their such acts done under this power.

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PLACE: JAIPUR DATED: 11/ 03 /2024

For STAR DEVELOPERS

(Binod Maheshwari) Partner For STAR DEVELOPERS

(Tara Chand Choudhary) Partner

For STAR DEVELOPERS 311tal -47 Erai

Anita Choudhary) Partner For STAR DEVELOPERS

> (Sri Krishna Creators P. Ltd) Director

Ref:



STAR DEVELOPERS

F-126, Unnati Tower, Central Spine, Vidyadhar Nagar Jaipur Email: stardevelopersjaipur@gmail.com Ph. No: 0141-2946523, 7232000091

Date:

DECLARATION FOR NO CRIMINAL RECORD

In reference to our project "SHIVA" situated at D-40, Madho Singh Circle, Banipark, District Jaipur 302016.

I, Tarachand Choudhary son of Shri Banna Ram Choudhary aged 45 years R/o Vijaybari,Path no 7, Jaipur-302039 do hereby solemnly declare that no criminal case is pending against me or any other director, neither have we been convicted in any criminal case in the past. There is no litigation pending against the land and the Project in any court.

Date: 27/05/2024

where provide the

For ST

For STAR DEVELOPERS.

Authorized Signatory.

Ref:

FORM-A

[see rule 3(2)]

APPLICATION FOR REGISTRATION OF PROJECT

To

The Real Estate Regulatory Authority

Rajasthan, Jaipur

Sir,

1/We Tarachand Choudhary, (Partner) duly authorized by M/s Star Developers vide its authorization dated 11/03/2024 hereby apply for the grant of registration of our project "SHIVA" to be set up at D-40, Madho Singh Circle, Banipark, District Jaipur 302016.

1. The requisite particulars are as under:-

- (i) Status of the applicant:- Partnership Firm (Profile Uploaded)
- (ii)
- (a) Name: STAR DEVELOPERS
- (b) Address: F-126, UNNATI TOWER, CENTRAL SPINE, VIDHYADHAR NAGAR, JAIPUR, RAJASTHAN.
- (c) Copy of registration certificate as firm UPLOADED ON SITE:
- (d) Main objects UPLOADED ON SITE:
- (e) Name, photograph and address of partners and authorized person UPLOADED ON SITE.:
- (iii) PAN Number of the promoter: ADOFS4937K
- (iv) Name and address of the bank or banker with which account in terms of subclause (D) of clause (l) of sub-section (2) of section 4 of the Real Estate (Regulation and Development) Act, 2016 will be maintained UPLOADED ON SITE.
- (v) Details of project land 3352.75 SQ MTR situated at plot no D-40, Madho Singh Circle, Banipark, Jaipur, Rajasthan.
- (vi) Brief details of the projects launched by the promoter in the last five years, whether already completed or being developed, as the case may be, including the current status of the said projects, any delay in its completion, details of cases pending related to project land, details of type of land and payments pending

| (1) Project Name | :- STAR PRATISHTHA |
|----------------------------|--|
| Project Type | :- Group Housing. |
| Address of Project | :- Plot No. 6/H/III, Sector 6, Vidhyadhar Nagar, Jaipur, Rajasthan. |
| Project land area(in Sq. | :-5642.00 |
| Meters) | |
| Number of blocks | :- 2. |
| Number of Flats :-82. | |
| Original date of Completio | n :- 31/03/2022. |
| Actual Date of Completion | :-15/03/2022. |
| • | |

For STAR DEVEL

PARTNER

(vii) Agency to take up external development works : Self Development:

- (viii) Registration fee for an amount of Rs 1,33,400/- paid through online payment calculated as per sub -rule(3) of the Rajasthan Real Estate (Regulations and Development)Rules,2017;
- (ix) Any other information the applicant may like to furnish. N.A.
- I/we enclose the following documents in triplicate, namely:-

2.

- (i) authenticated copy of the PAN card of the promoter: UPLOADED ON SITE
 - (ii) audited balance sheet of the promoter for the preceding financial year: UPLOADED ON SITE
 - (iii) copy of the legal title deed reflecting the title of the promoter to the land on which the real estate project is proposed to be developed along with legally valid documents for chain of title with authentication of such title: UPLOADED ON SITE
 - (iv) The details of encumbrances on the land on which development is proposed including any rights, title, interest or name of any party in or over such land along with details: NOT APPLICABLE
 - (v) Where the promoter is not the owner of the land on which development is proposed details of the consent of the owner of the land along with a copy of the collaboration agreement, development agreement, joint development agreement or any other agreement, as the case may be, duly executed, entered into between the promoter and such owner and copies of title and other documents reflecting the title of such owner on the land proposed to be developed: UPLOADED ON SITE
 - (vi) An authenticated copy of the approvals and commencement certificate (wherever required under local law) from the competent authority obtained in accordance with the laws as may be applicable for the real estate project mentioned in the application, and where the project is proposed to be developed in phases, an authenticated copy of the approvals and commencement certificate (wherever required under local law) from the competent authority for each of such phases: UPLOADED ON SITE
 - (vii) The sanctioned plan, layout plan and specifications of the proposed project or the phase thereof, and the whole project as sanctioned by the competent authority: UPLOADED ON SITE
 - The plan of development works to be executed in the proposed project and (viii) the proposed facilities to be provided thereof including fire-fighting facilities, drinking water facilities (wherever applicable) emergency evacuation services, use of renewable energy: DECLARATION UPLOADED
 - (ix) The location details of the project, with clear demarcation of land dedicated for the project along with its boundaries including the latitude and longitude of the end points of the project: UPLOADED ON SITE
 - (x) Proforma of the allotment letter, agreement for sale, and the conveyance deed proposed to be executed with the allottees: UPLOADED ON SITE
- (xi) The number, type and the carpet area of apartments for sale in the project along with the area of the exclusive balcony or verandah areas and the exclusive open terrace areas with the apartment, if any: UPLOADED ON SITE
- (xii) The number and areas of garage for sale in the project: UPLOADED ON SITE
- (xiii) The number of parking areas in each type of parking such as open, basement, stilt, mechanical parking etc. available in the real estate project: UPLOADED ON SITE
- (xiv) The names and addresses of his real estate agents, if any, for the For STAR DEVELOPERS proposedproject: N/A

PARTNER

(xv) The names and addresses of the contractors, architect, structural engineer, if any and other persons concerned with the development of the proposed project: UPLOADED ON SITE

(xvi) A declaration in Form-B. UPLOADED ON SITE

(Note: If any of the above items is not applicable write "N.A." against the appropriate items)

3. I/We enclose the following additional documents and information regarding ongoing projects, as required under rule 4 of the Rajasthan Real Estate (Regulation and Development) Rules, 2017 and other provisions of the Act, rules and regulations made thereunder, namely:-

(i) N.A

(ii) N.A

(iii) N.A

4. I/We solemnly affirm and declare that the particulars given in herein are correct to my /our knowledge and belief. Yours faithfulty ELOPERS

Signature and seal of the applicant(s)

Date: 27/5/2024 Place: JAIPUR

| | INDIAN INCOME TAX RETUR here the data of the Return of Income in Form ITR-1(SA filed and ve (Please see Rule 12 of the In | NHAJ), ITR-2, ITR-3, ITR-4(SUGA rified] .come-tax Rules, 1962) | M), ITR-5, ITR-6, IT | Assessment R-7 Year 2023-24 |
|---------------------------------|--|--|----------------------|-----------------------------------|
| PAN | ADOFS4937K | | | |
| Nam | e Star Developers | | | |
| Addr | ress F-126 , Unnati Tower, Central Spine, | Vidhyadhar Nagar , Jaipur , 27 | -Rajasthan, 91-INC | DIA 302039 |
| Statu | | Form Number | | ITR-5 |
| iled | u/s 139(1)-On or before due date | e-Filing Acknowledger | nent Number | 41300311116102 |
| | Current Year business loss, if any | | I | |
| ails | Total Income | | 2 | 17,43,070 |
| l axable Income and Tax Details | Book Profit under MAT, where applicable | | 3 | 0 |
| nd Ta | Adjusted Total Income under AMT, where applicable | | 4 | 17,43,070 |
| omea | Net tax payable | | 5 | 5,43,838 |
| le Inci | Interest and Fee Payable | | 6 | 0 |
| ayap | Total tax, interest and Fee payable | | 7 | 5,43,838 |
| | Taxes Paid | | 8 | 7,61,657 |
| | (+) Tax Payable /(-) Refundable (7-8) | | 9 | (-) 2,17,820 |
| | Accreted Income as per section 115TD | | 10 | 0 |
| | Additional Tax payable u/s 115TD | LX DEPARTM | 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 |
| ct-2 | retum has been digitally signed by Partnerhaving PANADLPC80 2023 14:51:12DSC SI.No & Issuer420239 2022,OU=Certifying Authority,O=Pantagon Sign Securi | 17H from IP address | 117 242 40 4- | |

System Generated Barcode/QR Code



ADOFS4937K054130031111610236c5e18104e3dc71a966c53ef135e75f4c7da068f

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name : Address(O) :

M/s Star Developers F-126, Unnati Tower, Central Spine, Vidhyadhar Nagar, Jaipur, RAJASTHAN-302039

Permanent Account No : Status : Previous year : Ward/Circle : Nature of Business or Profession

ADOFS4937K Partnership Firm 2022-2023

Date of Incorporation : **Resident Status** Assessment Year : Return :

18/01/2018 Resident 2023-2024

> 1743070 0

DEVELOPING AND SUB DIVIDING REAL ESTATE INTO LOTS - 07003 (BUILDER AND

Computation of Total Income Income Heads Income Income After Before Set off Income from House Property 0 Income From Business or Profession 1742838 Income from Capital Gains 0 Income from Other Sources 230 **Gross Total Income**

Less : Deduction under Chapter VIA

Total Income

Rounding off u/s 288A

Income Taxable at Normal Rate Income Taxable at Special Rate

TAX CALCULATION Tax at Normal Rates **Total Tax** 522921 Add : Health and Education Cess Total Less : TDS/TCS Assessed Tax Amount Refundable Amount Refundable Rounded Off u/s 288 B COMPREHENSIVE DETAIL

Income from Business & Profession Details STAR DEVELOPERS

| Net Profit As Per P&L A/c | | 1742838 |
|---|---------|---------|
| Add:Items Inadmissible/for Separate | 1737581 | |
| Depreciation Separately Considered | 2851910 | |
| Amounts disallowable under section 37 | 406315 | |
| Remuneration Paid to Partners as por D.8.1 | 5487 | |
| i offi of l'altitetship deeds | 900000 | |
| Interest Paid to Partners as per P & L in Torm of | | |
| r drafership deeds | 1540108 | |
| Sub Total | | |
| Less:Items Admissible/for Separate | 4589491 | |
| Consideration | 406545 | |
| Depreciation Allowed as Per IT Act | 406315 | |
| | | |

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Set off

1742838

1743068

1743068

1743070

522921

543838

761657

-217819

217820 217820

20917

0

0

230

0

| Income taxable under other heads of income <u>Description</u> Income chargeble under the head Other Sources | Amount | 230 | 9 | | |
|--|-------------------|------|--------------------|---------|-----|
| 0001003 | 230 | | | | |
| Income From STAR DEVELOPERS | | 23-0 | | | |
| Total | | | 4182946 | | |
| Less: Allowable Intt. u/s 40b Balance | | | 4182946 1540108 | | |
| Book Profit For Allowable Remunneration (After notional set off of unabsorbed depreciation of Rs. 0) | 2642838 | | 2642838 | | |
| Remuneration Calculation 90 % of First 300000 60 % of Remaining | 270000 1405703 | | 900000 | | |
| Max Remuneration Allowable But Restricted to Total Income From Business & Profession | 1675703 900000 | | | | |
| Total of Business & Profession | | | 1742838 | | |
| of Edomess & Profession | | | 1142000 | 1742838 | |
| Income From Other Sources | | | | | |
| | | | | | 230 |
| Other Interest | | | | | |
| Interest on Income Tax Refund | | | | 230 | |
| Total Income | | | 230 | | |
| Total of Other Sources | | | | 230 | |
| | | | | 230 | |
| Tax Deducted/Collected at Source Details | | | | 200 | |
| Deductor/Employer's Name | TANI | | | | |

| IDBI BANK LIMITED | TAN | Section | Head of Income | Amount Paid | TDS Amoun |
|--|----------------|---------|---|--|-----------|
| Total | MUMI04922B | 194A | OS-Income From Other Source | 174292 | 1742 |
| A PERSON NAME OF THE OWNER OWNER | | | Source | | |
| GPS AUTOMOBILES PRIVATE LIMITED | JPRG12234F | 206C | | 174292 | 1742 |
| Total | | 2000 | | 1977800 | 1977 |
| MANXXXXA RATNU | ADQPR4487D | 10.01 | | 1977800 | 1977 |
| ADIXXX XANGID | 1.5 @11(4407.5 | 194IA | BP-Income From Business Profession | 8000000 | 8000 |
| | ADZPJ8477G | 194IA | BP-Income From Business | 5512500 | 55125 |
| OMEXXXX SINGH RATNU | AEOPR3747M | 194IA | Profession BP-Income From Business | 2500000 | 25000 |
| RAMESHWAR LAL SAMOTA | AFPPS0783N | 194IA | Profession BP-Income From | 5000000 | 50000 |
| SHAXXX XHOOSHAN BASWALA | AICPB5848B | 194IA | Business Profession | | |
| IITXX XXRAWAL | | 1941A | BP-Income From Business Profession | 4800000 | 48000 |
| | AIRPA2606F | 194IA | BP-Income From Business | 2550000 | 25500 |
| /IMXX XXLANKI | BCFPS3784K | | Profession | and a second | |
| | 501733764K | 194IA | BP-Income From Business | 4000000 | 40000 |
| ASHISH CHOUDHARY | BCIPC0228B | 194IA | Profession BP-Income From | 5000000 | 50000 |

Star Developers Depreciation Chart For Assessment Year '2023-2024'

| S.No | Description /Block of Assets | WDV | | Additions | | STAR DEVELOP | | VERS Normal Dep. | Additional Dep. | Total Dep. | Closing |
|-----------------------------------|---|------------|-----------|---------------------|-----------------------|---------------------|-----------------------|------------------------|--------------------|------------|-----------|
| | Furniture | | | 180 days or more | Less than 180 days | 180 days or more | Less than 180 days | | | | |
| | and fittings 10% - Furniture and fittings | 10.00 % | 147736.00 | 0.00 | 0.00 | 0.00 | 0.00 | 14774.00 | 0.00 | 14774.00 | 132962.00 |
| 2 | Buildings 10% - Buildings | 10.00 % | 26191.00 | 0.00 | 0.00 | 26191.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3 | Machinery and plant 15% - Machinery and plant | 15.00 % | 239720.00 | 2274114.00 | 13000.00 | 0.00 | 0.00 | 378050.00 | 0.00 | 378050.00 | |
| 4 1 4 1 4 1 | Machinery And plant 0% - Machinery nd plant | 40.00 % | 33727.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13491.00 | 0.00 | 13491.00 | 20236.00 |
| Tota | | | 447374.00 | 2274114.00 | 13000.00 | 26191.00 | 0.00 | 406315.00 | 0.00 | 406315.00 | 2301982.0 |

Business Name :STAR DEVELOPERS

| Details | s of Bank Account | s : | | and the second secon |
|---------|-------------------|-----------------------------------|------------------|---|
| No of | Bank Account :- 3 | | | |
| Sr.No. | IFS Code | Name & Branch | | |
| 1 | IBKL0001278 | IDBI BANK-VIDHYADHAR NAGAR JAIPUR | Account No. | Туре |
| | IBKL0001278 | IDBI BANK-VIDHYADHAR NAGAR | 1278102000010140 | Current |
| 3 | IBKL0001278 | | 1278102000011060 | Current |
| | | IDBI BANK-VIDHYADHAR NAGAR | 1278102000011079 | Current |

Verified By : TARA CHAND CHOUDHARY

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Acknowledgement Receipt of Income Tax Forms



e-Filing Anywhere Anytime Income Tax Department, Government of India

(Other Than Income Tax Return)

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number Date of e-Filing 266629930170923 17-Sep-2023 Name : Star Developers 2 PAN/TAN : ADOFS4937K Address F-126,Unnati Tower, Central Spine,Vidhyadhar Nagar, , undefined, : Jaipur, undefined, Rajasthan, 302039 Form No. : Form 3CB-3CD Form Description Audit report under section 44AB of the Income-tax Act, 1961, in 1 the case of a person referred to in clause (b) of sub-rule (1) of rule 6G Assessment Year 2 2023-24 · * . **Financial Year** • -Month Quarter ì. • Filing Type ł Original Capacity **Chartered Accountant** Verified By • 414141

(This is a computer generated Acknowledgement Receipt and needs no signature)

FORM 3CB [See rule 6G(1)(b)]

Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

We have examined the balance sheet as on 31st March 2023 , and the Profit and loss account 1.

for the period beginning from 01-Apr-2022 to ending on 31-Mar-2023 attached herewith, of

| *Name | • | • | |
|-------------|-----------------------------------|---|---|
| Address | | | Star Developers |
| | | | F-126,Unnati Tower, Central Spine,Vidhyadhar Nagar', 27-Rajasthan , 91-India , Pincode - |
| PAN | | | 302039 |
| Aadhaar Num | ber of the assessee, if available | | ADOFS4937K |

We certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at Star Developers Add -2. F-126,, Unnati Tower, 1st Floor, Central Spine Vidhydhar Nagar, Jaipur - 302039 Rajasthan PAN - ADOFS4937K and 0 branches.

a. We report the following observations/comments/discrepancies/inconsistencies if any: 3.

b. Subject to above,-

A. We have obtained all the information and explanations which, to the best of Our knowledge and belief, were necessary for the purposes of the audit.

B. In Our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from Our examination of the books.

C. In Our opinion and to the best of Our information and according to the explanations given to Us the said accounts, read with notes thereon, if any, give a true and fair

i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2023; and

ii. In the case of the Profit and loss account, of the Profit of the assessee for the year ended on that date.

The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD. 4

In Our opinion and to the best of Our information and according to the explanations given to Us, the particulars given in the said Form No. 3CD are true and correct, 5.

| SI. No. | 0 | | |
|--------------|--------------------|--|-------------------|
| 51. 110. | Qualification Type | Observations/Qualifications | ual P |
| 1 | Others | Value of Stock taken as Certified by the Management | andelwar a Access |
| 2 | . Others | Balance of S Debtors and S Creditors are subject to Third Party Confirmation | ANN001795C |
| Accountant D | etails | | mdland |

| | | | () AN JAC MAR |
|-------------------|------------------|-----|---|
| Name | | | N W Coned Account |
| Membership Nu | Imber | | Nitim Khandelwal |
| FRN(Firm Regis | stration Number) | · • | 414141 |
| Address | * | | 0001795C |
| | · · | | F-34 Dwarika Tower Central Spine, Vidhyadhar Nagar , 27-Rajasthan , 91-India , Pincode - 302039 |
| Date of signing 1 | fax Audit Report | | |
| Place | | | 17-Sep-2023 |
| Date | e 3 | | 117.242.40.11 |
| | | | 17-Sep-2023 |

This form has been digitally signed by having PAN from IP Address 117.242.40.11 on Dsc SI.No and issuer

FORM 3CB [See rule 6G(1)(b)]

Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

We have examined the balance sheet as on 31st March 2023 , and the Profit and loss account

for the period beginning from 01-Apr-2022 to ending on 31-Mar-2023 attached herewith, of

| *Name | \$ | 1.83 | | |
|---------------|----|------|---|---|
| Address | | | | Star Develope |
| Address | | | | F-126,Unnati Tower, Central Spine,Vidhyadh Nagar , 27-Rajasthan , 91-India , Pincode |
| PAN | | | ~ | 30203 |
| Aadhaar Numbe | | | | ADOFS4937 |

We certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at Star Developers Add -2. F-126,, Unnati Tower, 1st Floor, Central Spine Vidhydhar Nagar, Jaipur - 302039 Rajasthan PAN -ADOFS4937K and 0 branches.

a. We report the following observations/comments/discrepancies/inconsistencies if any: 3.

b. Subject to above,-

A. We have obtained all the information and explanations which, to the best of Our knowledge and belief, were necessary for the purposes of the audit,

B. In Our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from Our examination of the books.

C. In Our opinion and to the best of Our information and according to the explanations given to Us the said accounts, read with notes thereon, if any, give a true and fair

i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2023 ; and

ii. In the case of the Profit and loss account, of the Profit of the assessee for the year ended on that date.

The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD. 4.

In Our opinion and to the best of Our information and according to the explanations given to Us, the particulars given in the said Form No. 3CD are true and correct, 5. subject to the following observations/qualifications, if any:

| SI. No. | Qualification Type | Observations/Qualifications | |
|--------------|--------------------|--|------------------|
| 1 | Others | Value of Stock taken as Certified by the Management | sidelware Access |
| 2 | Others | Balance of S Debtors and S Creditors are subject to Third Party Confirmation | 2 Arbio01795C |
| Accountant D | etails | - A | ndaland |

| | 2 | | A Country Accounts |
|--------------------|-----------------|----|---|
| Name | | | Nitin Khandel |
| Membership Nur | nber . | | 414141 |
| FRN(Firm Regist | tration Number) | -2 | |
| Address | | • | 0001795C F-34 Dwarika Tower Central Spine, Vidhyadhar Nagar , 27-Rajasthan , 91-India , Pincode - 302039 |
| Date of signing Ta | ax Audit Report | | |
| Place | | | 17-Sep-2023 |
| Date | * * | | 117.242.40.11 |
| | | | 17-Sep-2023 |

This form has been digitally signed by having PAN from IP Address 117.242.40.11 on Dsc SI.No and issuer

5

| 1.0 | | TATE AND RENTIN | _ | De | veloping and sub-dividin | g real estate into lots | 070 |
|-------------------------------------|---|---|-------------------------------------|--|---|-------------------------|-------------------------|
| (b). If th | iere is any change i | n the nature of busin | IESS OF professio | on, the particulars of such | | * | |
| | | | | in, the particulars of such | change ? · · | | |
| SI. No. | | Business | | Sector 2 | Sub Sect | or | |
| | ··• • | ÷ | | No records a | dded | 689) | Code |
| | | | | | | | |
| 1.(a). W | /hether books of ac | counts are prescribe | d under section | 44AA, if yes, list of book | so prescribed ? | | |
| l. No. | Books pres | scribed | | | | | |
| | CASH BAN | K SALES PURCHAS | SE REGISTER I | EDGERS IN COMPUTE | R WITH SUPPORTING | VOUCHER | |
|). List ol aintaine e not ke | f books of account r | naintained and the a | address at which | the books of accounts a generated by such compu ions along with the detail | re kept. (In case books c | f account are | |
| ich locat | tion.) | * | | and along with the detail | s of books of accounts n | naintained at | |
| . No. | Books maintained | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin | Country | , |
| | CASH BANK | F-126, 1ST | | JAIPUR | Code | Gunny | State |
| | SALES PURCHASE REGISTER LEDGERS IN COMPUTER | FLOOR, UNNATI TOWER, CENTRAL SPINE, | | | 302039 | 91-India | 27-Rajasthan |
| | SUPPORTING VOUCHER | VIDHYADHAR NAGAR | | <i></i> | | | |
| List of b | ooks of account and | d nature of relevant o | documents exar | nined. | san OS | | |
| lo. | | | | Books | examined | | |
| | | λ. | 1 | CASH B SUPPO | ANK SALES PURCHAS | E REGISTER LEDGER | S IN COMPUTER WITH |
| | • | 1 | 164.57 | | | | |
| | | * | | | | | |
| /hether t int and ti relevant | the profit and loss a he relevant section t section.) ? ' | ccount includes any (44AD, 44ADA, 44A | profits and gain E, 44AF, 44B, 4 | s assessable on presum 4BB, 44BBA, 44BBB, Ch | ntive basis, if yes, indical apter XII-G, First Schedu | te the ule or any | |
| • | •2 | | Section | | | | |
| | | | | No records added | | | Amoun |
| | | , e | | ·** # | | | |
| Method | of.accounting empl | loyed in the previous | s year. | | | | Marcontile |
| | ere had been any c eceding previous ye | hange in the method ar ? | d of accounting (| employed vis-a-vis the m | thod employed in the | | Mercantile system |
| ether th | eceding previous ye | | | | 3 0 2 | | |
| ether th ately pre | | affirmative, give deta | ails of such char | ige , and the effect there | on the profit or loss 2 | | |
| ether th ately pre | (b) above is in the | | ails of such char | nge , and the effect there | ton the protit or loss ? | • | |
| ether th ately pre | | | ails of such char | - | Increase in prom | | , Decrease in profit |

| (e). If answer to (d) | ahove is in the - " | | | | |
|-----------------------|---|---|--|---|-------------------------------|
| | above is in the affirmat | tive, give details of such ac | ljustments: | | |
| SI. No. | ICDS | | Increase in profit | Decrease in profit | No |
| | | | No records added | | Net et |
| f). Disclosure as pe | r ICDŞ: | | | | |
| il. No. | | Υ. | | | |
| | | ICDS | Disclose | ure | |
| | | | | | |
| 4.(a). Method of val | uation of closing stock | employed in the previous y | year | | |
| | | i i | | | er of Cost or Market R |
| ease furnish: | and the mealou of | valuation prescribed under | r section 145A, and the effect thereof on | the profit or loss, | |
| . No. | Particulars | | | | |
| | | | Increase in pr | rofit | Decrease in pro |
| | | NAT | No records addeu | | |
| 8 | | | | | |
| Give the following | particulars of the capit | al asset converted into stor | ck-in-trade | | |
| Descriptio | on of capital asset | Date of acquisition | Cost of acquisition Amo | <u></u> | |
| . (a) | • • | (b) | (c) | ount at which the asset is conver | ted into stock-in trac , (|
| | | • | No records added | | |
| | | | | | |
| America | • | | s alls | - | |
| Amounts not credite | ed to the profit and loss | ; account, being, - | | | |
| The items falling wi | thin the scope of section | on 28; | | | |
| lo. | | Description | 1 811510111 | | |
| | | - compton | No records added | | Amoun |
| The sector is | 3 | | | | |
| credits, drawbacks | s, drawbacks, refunds or refunds are admitte | of duty of customs or excised as due by the authorities | se or service tax, or refunds of sales tax s concerned: | or value added tax or Goods & Ser | vices Tax, where |
| 0. | · · · | Description | | | |
| | . * . | · | No records added | | Amoun |
| | | | No records added | | |
| | | | | | |
| | cepted during the prev | ious year; | | | |
| scalation claims act | cepted during the prev | ious year; Description | a | | Amount |
| 0. | cepted during the prev | | No records added | | Amount |
| 0. | * * | | ž | | Amount |
| o. | * * | Description | ž | | Amount |
| o. | * * | | ž | A Logo A | , Amount Amount |

Account

(e). Capital receipt, if any.

ŝ

| | | | | | Incomination | | | | | | | | |
|--------------|--|--|--|----------------------|---|---|--|-------------------|---------------------------------------|---------------------------|----------------------|---------------------------|--|
| | | | | - | Description | r, | | | | | | | Amou |
| 5 | | | | | | No re | ecords adde | d | | | | | |
| | н. | | | | | | | u | | | | | |
| | | | | | | | | | | | | | |
| 17 | | - | | | | | | | | | | | |
| assi | essed or asse | nd or building | or both | is transferre | d during the pre | vious year for | a considerat | tion less tha | n value adopted | or | | | |
| | | - cable by tary | aution | iy of a State | Government re | ferred to in sec | tion 43CA c | or 50C, pleas | se furnish: | | | | |
| SI. | Details | | | | Address of Pro | | 5.0 S | | | | | | |
| lo. | of | | | | Address of Pro | operty | | | Consideration | 1 | Value | Whether prov | isions |
| | property | | | | | | | | received of | r ad | opted or | of second pr | oviso to |
| | | Addres | s i | Address | City Or | Zip C | | | accrueo | l asse | essed or | sub-section (| |
| | | Line 1 | | Line 2 | Town Or | Code | ountry | State | | ass | essable | section 43CA | |
| | | | | | District . | /Pin | | | | | | fourth provis | o to |
| • | | | | ć | | Code | | | | | | clause (x) of | |
| | | | | | | | | | 28 | | | section (2) of | |
| | | | 240 | | | | | | | | | 56 applicable | ? |
| | | | | | | | | 2 | | | | | |
| | | | | | | | | | | | | 9 | |
| | | | | | | No rec | ords added | | | | | | |
| | | | | | | | | | | | | | |
| | *** | | | | | | | | | | | | |
| | | • | | | | * | | | | • | | | |
| | | | | | | | | | | * | | | |
| Pi | articulars of de | epreciation all | owable | as per the Ir | icome-tax Act, : | 1961 in respect | of each as | set or block | of apports, on the | | | | |
| . Pi y t | articulars of de le, in the follow | epreciation all wing form:- | owable | as per the Ir | icome-tax Act, : | 1961 in respect | of each ass | set or block o | of assets, as the | case | | | |
| . Pi iy t | * * | | | as per the Ir | icome-tax Act, : | 1961 in respect | of each ass | set or block (| of assets, as the | case | | | |
| .Pi yt | Articulars of de le, in the follow Method of Depreciation | Description of the Block | owable Rato of | Opening | l Adjustmen | Adjustment | , Adjusted | Purchase | of assets, as the Total | | 04 | | |
| . Pi iy t | Method of | Description of the Block of | Rate of Depre | | I Adjustmen | Adjustment made to | , Adjusted written | | Total Value of | Case Deductions (C) | Other Adjustments | Deprociation Allowable | |
| . Pi y t | Method of | Description of the Block | Rate of | Opening | I Adjustmen I made to the Written down Value under | Adjustment made to the written down value | , Adjusted | Purchase | Total | Deductions | | | Do Valu |
| . Pi y t | Method of | Description of the Block of Assets/Class | Rato of Depre ciatio | Opening | Adjustmen made to the written down value under section 115BAC/115B | Adjustment made to the written down value of Intangible | , Adjusted • written down | Purchase | Total Value of Purchases | Deductions | | Allowable | Do Value the s |
| . Pi iy t | Method of | Description of the Block of Assets/Class | Rato of Depre ciatio | Opening | Adjustmen made to the written down value under section 115BAC/115B AD (for assessment | t Adjustment made to the written down value of Intenglishe asset due | , Adjusted • written down | Purchase | Total Value of Purchases | Deductions | | Allowable | Do Value the e of year(A- |
| . Pi iy t | Method of | Description of the Block of Assets/Class | Rato of Depre ciatio | Opening | Adjustmen made to hk written down value under section 1159AC/1159 AD (tor assessment yser 2021-22 | Adjustment made to the written down value of Intengible asset due to excluding | , Adjusted • written down | Purchase | Total Value of Purchases | Deductions | | Allowable | Do Value the e of year(A- |
| . Pi iy t | Method of | Description of the Block of Assets/Class | Rato of Depre ciatio | Opening | Adjustmen made to the written down value under section 115BAC/115B AD (for assessment | Adjustment made to the written down velue of Intengible asset due to | , Adjusted • written down | Purchase | Total Value of Purchases | Deductions | | Allowable | Do Value the e of 1 year(A+ |
| . Pi | Method of | Description of the Block of Assets/Class | Rato of Depre ciatio | Opening | Adjustmen made to hk written down value under section 1159AC/1159 AD (tor assessment yser 2021-22 | Adjustment made to the written down value of Intenglible asset due to excluding value of goodwill of a business | , Adjusted • written down | Purchase | Total Value of Purchases | Deductions | | Allowable | Writi Do Velue the e of t year(A4 |
| . Pi iy t | Method of | Description of the Block of Assets/Class | Rato of Depre ciatio | Opening WDV/Actua | Adjustmen made to hk written down value under section 1159AC/1159 AD (tor assessment yser 2021-22 | Adjustment made to the written down value of Intengible asset due to excluding value of goodwill of | , Adjusted • written down | Purchase | Total Value of Purchases | Deductions | | Allowable | Do Value the e of 1 year(A+ |
| . Pi iy t | Method of | Doscription of the Block of Assets/Class of Assets | Rato of Depre ciatio | Opening WDV/Actua | Adjustmen made to hk written down value under section 1159AC/1159 AD (tor assessment yser 2021-22 | Adjustment made to the written down value of Intergible asset due to excluding value of goodwill of a business or profession | Adjustod writen down value(A) | Purchase Value | Total Value of Purchases (3) | Deductions (C) | | Allowable | Do Value the e of 1 year(A+ |
| . Pi iy t | Method of Depreciation | Description of the Block of Assets/Class of Assets | Rato of Depre ciatio n (%) | Oponing WDV/Actua | Adjustmen made to the written down value under section 1159AC/1159 AD (for ussessment year 2021-22 only) | Adjustment made to the written down velue of Intengible asset due to excluding value of goodwill of a business or | , Adjusted • written down | Purchase | Total Value of Purchases | Deductions | | Allowable | Do Velue the e of 1 year(A+ C: |
| | Method of Depreciation | Description of the Block of Assets/Class of Assets | Rato of Depre ciatio n (%) | Oponing WDV/Actua | Adjustmen made to the written down value under section 1159AC/1159 AD (for ussessment year 2021-22 only) | Adjustment made to the written down value of Intergible asset due to excluding value of goodwill of a business or profession | Adjustod writen down value(A) | Purchase Value | Total Value of Purchases (3) | Deductions (C) | Adjustments | Allowable (D) | Do Value the e of year(A- |

Machinery @ 40%

15

40

₹2,39,720

₹33,727

30

30

19. Amount admissible under section-

Plant and

Plant and

Machinery @ 15% •

WDV

WDV

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

₹0

₹0

₹2,39,720

₹33,727

₹22.87,114

30

₹22.87,114

₹o

₹0

₹0

₹0

₹0

₹3,78,050

₹13,491

21.48.784

₹ 20,236

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) elwal & As · . .

SI. No. Description 0 Amount 10 8 No records added FRN001795C 4 *

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

| | Nature of fund | Sum received from employees | Due date for payment | The actual amount paid | The actual date of payment to authorities | the concerned |
|-------------------------------------|-----------------------------------|--|--------------------------|---------------------------------|--|-------------------------|
| * | | · . | . No reco | ords added | | |
| | | | | | | |
| | | | | * | | , |
| 21.(a). Pl advertise | lease furnish th ment expendit | e details of amounts debited to the pro ure etc. | ofit and loss account, | Being in the nature of capital, | personal, | |
| | · | • | 20 | | | |
| Capital expe | enditure | | | | | |
| SI. No. | • | Particulars | | | | Amo |
| | | | No reco | rds added | | |
| ersonal exp | penditure | * | | | | |
| SI. No. | | Particulars | | | | |
| | | | . No recor | ds added | | Amou |
| dvertiseme | nt expenditure | in any souvenir, brochure, tract, pamp | hlat or the like publich | | | |
| | | | met of the like publish | eo by a political party | | |
| SI. No. | | Particulars | | | | Amou |
| | | | No recon | ds added | | |
| penditure i | incurred at club | s being entrance fees and subscriptio | 'ns | | | |
| SI. No. | | Particulars | | A Designed | 9 | |
| | | | No record | ls added | | Amou |
| penditure ir | ncurred at club | s being cost for club services and facil | ities used | ale - | | |
| | | | ines useu. | | | |
| SI. No. | 81 | Particulars | | | | Amou |
| | | | . No record | s added | | |
| | y way of penal | ty or fine for violation of any law for the | time being in force | | | |
| penditure b | | | | | 1 | |
| | | Particulars | | | | |
| penditure by SI. No. 1 | | Particulars Interest on TDS | 0 | | | |
| SI. No. | · | | <i>.</i> | | | ₹ 73 |
| SI. No. | v way of any ot | Interest on TDS | | | | ₹ 73 |
| SI. No. 1 2 | y way of any ot | Interest on TDS Late Fees GST | ÷ | | | ₹ 73 ₹ 4,75 |
| SI. No. I 2 Denditure by | y way of any ot | Interest on TDS Late Fees GST her penalty or fine not covered above | No records | added | | ₹ 73 ₹ 4,75 |
| SI. No. | | Interest on TDS Late Fees GST her penalty or fine not covered above | No records | added | | ₹ 73 ₹ 4,75 |
| SI. No. | | Interest on TDS Late Fees GST her penalty or fine not covered above Particulars | No records | added | | ₹ 73 ₹ 4,75 Amoun |

(b). Amounts inadmissible under section 40(a);



| si. | | | | | | | | | | | | | | |
|--|---|--|-------------------|--------------------------|--|-------------------------------|---------------------------------|-------------------------|---------------------|--------------------|-----------------------------|------------------------|-------------------|--------------------------|
| | etails of pa | ayment on w | hich tax is | not deducte | ed: | | | | | | | | | |
| | Date of | Amount of | Nature o | | | | | | | | | | | |
| No. | payment | payment | payment | | | Account Number f available | of Aadhaar Ni payee, if av | imber of the allable | Address Line 1 | Address Line 2 | City Or Town | | | iry |
| | | | | | | | No records added | | | Cille 2 | Or District | Pin Code | 9 | |
| | | | | | | | | | | | | | | |
| B. De | etails of nav | ment on wh | dab i | e e 12 13 | | | | | | | | | | |
| (1) of | section 13 | 39 | lich tax has | s been dedu | ucted but has no | ot been paid | on or before th | e due date | specified i | n sub-sect | ion | | | |
| SI. | Date of | Amount ' | Nature | | | | | | | | | | | |
| No. | payment | of payment | of | Name of the payee | Permanent Accou Number of the pay | yeo,if th | adhaar Number of e payee, if | Address Line 1 | Address Line 2 | City Or Town Or | Zip | Country | State | Amou |
| | | | •••• | payoe | available | av | vailable · ~ | | | District | Code / Pin | | | ciech |
| | | | | | | | No records added | | | | Code | | | |
| | ··. | | | | | | in the states | | | | | | | |
| 25.0 | oumont re- | | | | | | | | | | đ. | | | |
| . as f | aymentie | ferred to in s | ub-clause | (ia) | | | | | | | | | | |
| . Det | ails of pavr | ment on whi | h tay in pr | at deducts d | | | | | | | | | | |
| | | | 511 LUX 13 11L | n deducted: | 2 | | | | | | | | | |
|). | Date of payment | Amount of payment | Nature of payment | Name of | Permanent Ac | count Number of | Aadhaar Numi | ber of the | Address | Address | | | | |
| | | | payment | the payee | the payee,if av | allable | payee, if availa | wie | Line 1 | Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | S |
| | | | | | | | No records added | | | | | | | |
| | | 12 | 3 | | | | | | | | | | | |
| Deta | ails of paym | nent on whic | h tax has h | neen deduc | tod but has not | | | | | | | | | |
|) ǫf s | ection 139. | | in test mas r | | ted but has not | been paid o | n or before the | due date s | pecified in | sub-section | 1 | | | |
| | | | | | | | | | | | | | | |
| | Date of payment | | Nature . | Name | Permanent Account | Aadhaar | | | | Y | | | | |
| | payment | | of payment | of the | Number of the payee,if available | Number of | Address the Line 1 | Address Line 2 - | | Zip Code / | Country | State | Amount | Amo |
| | | | | | Proposition of the second | payee, if available | | | District | Pin Code | | | of tax deducte | depos d out |
| | | | | | 0. | 100 | न्मेत जयसे | | | Coue | | | d | "Amo t of t |
| | | | | | | | | | | | | | | deduc |
| | и, | 2 | | | | N | o records added | | | | | | | |
| | | | | | | | | | | | | | | |
| as pa | yment refe | rred to in su | b-clause (ii | b) | | | | | - | | | | | |
| | | | v . | | | | | | | | | | | |
| Detail | s of navme | ent on which | los as la a se | | (- (- T-) -) | | | | | | | | | |
| | - e. payine | | levy is not | deducted: | | | | | | | | | | |
| D | ate of | Amount of | | | | I.I. | 1 | | | | | | | |
| | Ryment | payment | Nature of payment | Name of the payee | Permanent Account the payee, if availate | int Number of able | Aadhaar Number | | | | City Or Town | Zip Code / | Country | |
| | | | | | | | payee, if available | | Line 1 L | ine 2 | Or District | Pin Code | country | State |
| | | | | | | No | records added | | | | | | | |
| | | | | | | | | | | | | | | |
| etails | of payme | nt on which | levy has be | en deducte | ed but has not b | een paid on | or before the c | lue date sr | ecified in a | | | | | |
| 1 | tion 139. | | | | | 0,4 | a delete alle e | ac date sp | echieu in si | up-section | | | | |
| of sec | to of . | | | | | | | | | | | | | |
| | | Amount Ne of of | | | rmanent Account mber of the | Aadhaar | Address | Address | City Or | Zip | Country | | | |
| Da | ment | | | Reference and the second | yee,if available | Number of the payee, if | Line 1 | Line 2 | Town Or District | Code / Pin | country | | | Amount eposite |
| Da | ment | ayment pa | | | | available 🗠 | | | | Code | | de | | d out of Amoun |
| Da | ment | ayment pa | | | | | | | | | | | | |
| Da | ment | ayment pa | | | 1 | | | | | | | | | of Levy |
| Da | ment | ayment pa | | 2 9 | 12 | | | | | | | | | of Levy leducte d" |
| Da | yment pr | ayment pa | | * | Ŷ | No re | ecords added | | | | | | | educte |
| Da pay | yment pr | , | | 1 | 4 | No re | cords added | | - Jula | 18.4. | | | | educte |
| Da pay | yment pr | aymont pa | ause (ic) | | 4 | Nore | tcords added | - | steluia | RASSA BI | 1/2 | | | leducte d'' |
| Da pay | prent pr | , | | 1 | • | No re | Icords added | | Sandelius | RASSO | | | | educte |
| Da pay | penefit tax i ax under si | under sub-c ub-clause (i | a) . | í | • | No re | tcords added | 11 1 | Sandalwa | 1& Asso | 1 11 | | | leducte d'' |
| Da pay | penefit tax i ax under si | under sub-c | a) . | | e (iib) | Non | ecords added | | Sandelusa FRNO | 18 Asso 01795C | 1*1 | | | d" d" ₹0 ₹0 |
| Da pay nge l alth t yalty, | penefit tax i ax under si license fer | under sub-c ub-clause (i e, service fe | a) e etc. unde | | se (iib) ut TDS etc. und | | | 11 1 | FRNO | 01795C | 1 11 | | | educte d" ₹0 |

| No. | payment | payment | the payee 👌 | payee,if available | payee, i | f available | Line 1 | Line 2 | Or District | Pin Code | |
|-----------------------|--------------------------------------|-------------------------------|-----------------------------|--------------------|---|--------------------------------|------------------------------------|-------------------------------|----------------|------------------------|---------------|
| | | | | | No res | cords added | | | | | |
| | | • • | • | | | | | | | | |
| | | | | | | | | | | | |
| viii. Pa | ayment to PF /o | ther fund etc | under sub- | clause (iv) | ~ | | | | | | ₹0 |
| ix. Tax | paid by employ | /er for perqu | sites under s | sub-clause (v) | | | | | | | |
| | | | | | 1 | | | | • | | ₹0 |
| (c). An sectior | nounts debited t n 40(b)/40(ba) a | o profit and l nd computat | oss account ion thereof; | being, interest, : | salary, bonus, comm | ission or rem | uneration inadn | nissible under | | | |
| SI. No. | . Particu | lars | Section | Am | ount debited to P/L | A/C | Amount adm | issible | Amount in | admissible | Remarks |
| 1 | Interest | | 40(b) | | ₹15,40 | ,108 | ₹15, | 40,108 | | ₹0 | allowable |
| 2 | Remune | eration | 40(b) | | ₹9,00 | ,000 | ₹9, | 00,000 | | ₹0 | allowable |
| (1) 51 | * | | | | | | | | | | anowable |
| (d). Dis | allowance/deer | ned income | under section | n 40A(3): | | | | | | | |
| A. On t | he hasis of the | evamination |) of books of a | | | | | | | | |
| outcice | d under section not, please furr | 40A(3) 18a0 | with rule 6D | D were made by | er relevant document account payee chec | s/evidence, v jue drawn on | whether the exp a bank or acco | enditure unt payee ban | k , | | Yes |
| SI. No. | Date of Payment | | ure of ment | Amount | Name of the payee | | ent Account Nu available | mber of the | | aar Number o | of the payee, |
| | <i>a</i> , | | 3 | | | ds added | avanabje | | if ava | ilable | |
| | . or don't icaa w | ls of amount | were made | by account pave | r relevant documents e cheque drawn on a d gains of business o Name of the | a bank or acc or profession | count payee bar under section 4 | ik draft, If not, 0A(3A) ? | | | Yes |
| No. | Payment | | nent | Amount | payee | Permanei payee, if : | nt Account Nui available | mber of the | Aadh if ava | aar Number o ilable | of the payee, |
| | | | | | No record | ls added | | | | | |
| (e).,Prov | ision for payme | nt of gratuity | not allowab | le under section | 404(7) | | | | | | |
| | | | | | under section 40A(9) | | | * | | | ₹0 |
| | iculars of any lia | | • | 10 N | | 1 | · · | | | | ₹0 |
| CI N | | | | | ~ | 122 | 1112 | | | | |
| SI. No. | | | Natur | e of Liability | | | | | | | Amount |
| | | • | a ^y | | No record | s added | | | | | |
| (h). Amoi does not | unt of deductior form part of the | i inadmissibl total income | e in terms of e; | section 14A in n | espect of the expend | liture incurrec | d in relation to ir | come which | | | |
| SI. No. | | | e | Particulars | | 25 | | | | | Amount |
| | | | N | o records added | | | | | | | |
| (i). Amoui | nt inadmissible | under the pr | oviso to sect | ion 36(1)(iii). | | | | | | | ŧo |
| Ϊ. | | | ł | | | | | | | | ₹0 |
| no . | | | | | | | | | | | |
| 22. Amou | nt of interest ina | admissible u | nder section | 23 of the Micro, | Small and Medium E | Interprises D | evelopment Act | , 2006. | | | ₹0 |
| | | | 82 | | | | | Unandelwa | 182 | | |
| | | | | | | | | 2 0 | 1 181 | | |
| 23. Partic | ulars of any pay | ments made | to persons | specified under | section 40A(2)(b). | | | FRN001 | 795C | | |

۰.

| SI. No. | Name of Related Person | PAN of Related Person | Aadhaar Number of the related person, if available | Relation | Nature of | Payment |
|------------|------------------------|--------------------------|--|----------|-------------|-------------|
| 1 | TARA CHAND | | | | Transaction | Made |
| • . | CHOUDHARY | ADLPC8017H | | PARTNER | SALARY AND | ₹7,20,631 |
| 2 | ANITA CHOUDHARY | AEBPC8398E | | | INTEREST | |
| | | | | PARTNER | SALARY AND | ₹7,20,446 |
| 3 | BINOD MAHESHWARI | AHAPM2061L | | - | INTEREST | |
| | | en an an and a date. | | PARTNER | SALARY AND | ′ ₹5,84,833 |
| 4 | SRI KRISHNA CREATORS | AALCS4407K | | | INTEREST | |
| | PVT LTD | | | PARTNER | INTEREST | ₹4,14,198 |

8766

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

| | Section | * | Description | | |
|---|---|----------------------------------|---|--|----------------------------------|
| | | | No records addec | i | Amou |
| | 8 | | | | |
| | | | | | |
| 25. Any Amo | unt of profit chargeable to tax under s | | and manufer on | 140 | |
| | preside on angle able to tax under s | ection 41 and computati | ion thereof. | | |
| SI. No. | Name of person | Amount of income | A | | |
| | * | | Section | Description of Transaction | Computation if any |
| | | | No records added | | |
| | «. | A | | N. | |
| | *. ž | | • | N7 · | |
| 26.i. In respec | t of any sum referred to in clause (a) | (b),(c),(d),(e),(f) or (a) of | Section 120 the P | billion and a state of the stat | |
| | | | | | |
| A. pre-existed | on the first day of the previous year I | out was not allowed in th | e assessment of an | V preceding province | |
| | | | , in the second s | preceding previous year and was | |
| a. paid during i | the previous year; | | | | |
| SI. No. | Section | | | | |
| | | Natu | re of liability | | Amount |
| | | | | | |
| | 2 | | | | チュ |
|). | | | | | ₹0 |
| . not paid durir | ng the previous year; | | | A CONTRACTOR | ₹0 |
| . not paid durir I. No. | | | | | ₹0 |
| | ng the previous year; Section | Natur | re of liability | | |
| | | Natur | re of liability | | , Amount |
| l. No. | Section | | | | |
| l. No. | | Natur | | | , Amount |
| I. No. | Section | | • | | , Amount |
| I. No. | Section | | • | ction 139(1): | , Amount |
| I. No. | Section in the previous year and was ore the due date for furnishing the re | | • | | , Amount |
| I. No. was incurred paid on or bef | Section in the previous year and was ore the due date for furnishing the re Section | turn of income of the pre | • | ction 139(1); Nature of liability | , Amount ₹0 |
| I. No. was incurred paid on or bef | Section in the previous year and was ore the due date for furnishing the re | turn of income of the pre | • | | ₹0 |
| I. No. was incurred paid on or befi | Section In the previous year and was ore the due date for furnishing the re Section Sec 43B(a)- tax,duty,cess,fee | turn of income of the pre | vious year under se | Nature of liability TDS | , Amount ₹0 |
| I. No. was incurred paid on or befi | Section in the previous year and was ore the due date for furnishing the re Section | turn of income of the pre | vious year under se | Nature of liability TDS | Amount ₹ 0 Amount |
| I. No. was incurred paid on or bef No. | Section in the previous year and was ore the due date for furnishing the re Section Sec 43B(a)- tax,duty,cess,fee before the aforesaid date. | turn of income of the pre | vious year under se | Nature of liability TDS | Amount ₹0 |
| I. No. was incurred paid on or befi | Section In the previous year and was ore the due date for furnishing the re Section Sec 43B(a)- tax,duty,cess,fee | turn of income of the pre etc | vious year under se | Nature of liability TDS | Amount ₹0 Amount ₹5,577 |
| I. No. was incurred paid on or bef No. | Section in the previous year and was ore the due date for furnishing the re Section Sec 43B(a)- tax,duty,cess,fee before the aforesaid date. | turn of income of the pre etc | vious year under se | Nature of liability | Amount ₹ 0 Amount |

Dirto

| Acknowledgement Number: | | |
|-------------------------|----|--|
| | 24 | |
| Create 1 | | |

State whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account ?

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.

| CENVAT /ITC | | | Amount | Treatment in Profit & Loss/Accounts |
|---------------------|---------|---|--------|-------------------------------------|
| Opening Balance | | | ₹0 | |
| Credit Availed | 44 | 3 | ₹0 | |
| Credit Utilized | | | ₹0 | <u>1.</u> |
| Closing /Oustanding | Balance | | ₹0 | * * * |

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

SI. No. Type Particulars

Amount Prior period to which it relates (Year in yyyy-yy format)

No records added

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2) (viia) ?

Please furnish the details of the same

1 SI Name of the PAN of the Aadhaar Name of the CIN of the No. of No. Amount of person from Fair Market person, if Number of the company whose company Shares consideration which shares value of the available payee, if shares are Received received paid shares available received No records added 29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2) (viib) ? Please furnish the details of the same SI. Name of the person from whom PAN of the Aadhaar Number of No. of No. Amount of consideration received for issue of Fair Market person, if the payee, if shares consideration shares value of the available available issued received shares No records added A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ? No b. Please furnish the following details: SI. No. Nature of income Amount val e Vo records added B.a. Whether any amount is to be included as income on argeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ? No

No

No

No

b. Please furnish the following details:

| | | | | Nat | ure of | incom | е | | | | • | | 3- | | | |
|---------------------|--|--|---|---|---|---------------------------------------|---|---|---|---|----------------------------------|---|---|--|---|------------------------|
| | | | | | | | | No ros | ordo ad | L_ 1 | | | | | , | Amo |
| | | | | | | | | NOTec | ords add | ied | | | | | | |
| | ۰. | | | | | | | | | | | | | | | |
| 30. [othe | Details of an rwise than th | y amour hrough a | nt borrow | ed on hundi or nt payee chequ | any a Je. [Se | mount o ction 69 | lue therec | on (including | interest | on the amoun | t borrowe | ed) repaid, | | | | |
| SI. | Name of the | | PAN of the | | | | | | | | | | | | | |
| No. | person from whom amoun borrowed or repaid on hun | it i | person, if available | Aadhaar Number of the person, if available | Adı Lin | dress a 1 | Address Line 2 | City Or Town Or District | , Zip Code / Pin Code | Country | State | Amount borrowed | Date of borrowing | Amount due including interest | | |
| | | • | | | | | | No rec | ords added | | | | | | | |
| .a. v | Vhether Prin | nary adji | ustment t | 0 transfer price | a ac r | oformal | | | | | | | | | | |
| revic | ous year ? | | | - mananer prici | c, as n | eneu | to in Sub-s | section (1) c | f section | 92CE, has be | en made , | during the | | | | r |
| Ple | ase furnish t | the follow | wing deta | ils: | 4 | | | | | | • | | , | | | |
| Ι. | Under w | biob -1 | | 8 | | 1 | | | | | | | | | , | |
| 0. | of sub-se section s primary a is made : | ection (: 92CE adjustm | 1) of | Amount Rs.) prima adjustme | of ry | availa enterp repatri provis | ble with t Irise is re iated to II | cess mone he associa quired to b ndia as per ub-section | ted e the | If yes, wheth excess mone been repatria within the prescribed tin | ey has Ited | incor mo been | the amount (i of imputed in ne on such e ney which ha repatriated v | iterest xcess as not within | Expected of repatria of money | atior |
| | 8 8 | | | | | | | - 1 A Y | | | | ti | ne prescribed | 1 time | | |
| | | | | | | | | No record | s added | | | | | | | |
| | 100 | | | | | | | | | | | | | | | |
| a. Wł e cro | re rupees as | ssessee s referre | has incu d to in su | rred expenditu b-section (1) c | ire dur of secti | ing the j on 94B | previous y ? | rear by way | of intere | st or of similar | nature e | xceeding | | | | N |
| Pleas | se furnish the | e followi | ng details | 5 | | | | | | st or of similar | nature e | xceeding | | | | Ne |
| ^o leas | Se furnish the Ai expense way of in of simila | e followi mount c diture b iterest o | ng details of y e | Earnings intere depreciatio amorti | before est,tax on and zation | , , | Amount by way o similar n above v | of expendi f interest o ature as pe vhich exce | ure r of r (i) eds | st or of similar Details of into brought forw section (4) of | erest exp ard as p | penditure er sub- | carried | forward a | t expenditu s per sub- tion 94B.(v) | re |
| Pleas | Se furnish the Ai expense way of in of simila | e followi mount c diture b iterest o ar naturi | ng details of y e | Earnings intere depreciatio | before est,tax on and zation ng the |) | Amount by way o similar n above v | of expendi f interest o ature as pe | ure r of r (i) eds per (iii) | Details of into brought forw section (4) of Assessment | erest exp ard as p | penditure er sub- | carried section | forward a (4) of sec | s per sub- tion 94B.(v) | re) |
| Pleas | Se furnish the Ai expense way of in of simila | e followi mount c diture b iterest o ar naturi | ng details of y e | Earnings intere depreciatio amorti EBITDA) duri | before est,tax on and zation ng the |) | Amount by way o similar n above v | of expendit f interest o ature as pe vhich exce EBITDA as | ure r of r (i) eds per (iii) | Details of inte brought forw section (4) of | erest exp ard as p | penditure er sub- 94B.(iv) | carried | forward a (4) of sec | s per sub- | re) |
| Pleas | Se furnish the Ai expense way of in of simila | e followi mount c diture b iterest o ar naturi | ng details of y e | Earnings intere depreciatio amorti EBITDA) duri | before est,tax on and zation ng the |) | Amount by way o similar na above v 30% of f | of expendin f interest o ature as pe vhich exce EBITDA as (ii) above, | ure r of r (i) eds per (iii) | Details of into brought forw section (4) of Assessment | erest exp ard as p | penditure er sub- 94B.(iv) | carried section Assessn | forward a (4) of sec | s per sub- tion 94B.(v) | re) |
| | Se furnish the Ar expense way of in of simila ine | e followi mount c diture b iterest o ar natur curred(i | ng details of y r e)) (| Earnings intere depreciatio amorti EBITDA) duri previous y | before est,tax on and zation ng the rear(ii) | | Amount by way o similar n above v 30% of f | of expendin f interest o ature as pe vhich exce EBITDA as (ii) above, No records | ure r of r (i) eds per (ii) added | Details of into brought forw section (4) of Assessment Year | erest exp ard as p section | penditure er sub- 94B.(iv) Amount | carried section Assessn | forward a (4) of sec | s per sub- tion 94B.(v) | re) |
| | Se furnish the Ar expense way of in of simila ine | e followi mount c diture b iterest o ar natur curred(i | ng details of y r e)) (| Earnings intere depreciatio amorti EBITDA) duri previous y | before est,tax on and zation ng the rear(ii) | | Amount by way o similar n above v 30% of f | of expendin f interest o ature as pe vhich exce EBITDA as (ii) above, No records | ure r of r (i) eds per (ii) added | Details of into brought forw section (4) of Assessment | erest exp ard as p section | penditure er sub- 94B.(iv) Amount | carried section Assessn | forward a (4) of sec | s per sub- tion 94B.(v) , Amo | re) |
| Whe | Se furnish the Ar expense way of in of simila ine | e followi mount c diture b iterest o ar natur curred(i | ng details of y r e) () (| Earnings intere depreciatio amorti EBITDA) duri previous y | before est,tax on and zation ng the rear(ii) | | Amount by way o similar n above v 30% of f | of expendin f interest o ature as pe vhich exce EBITDA as (ii) above, No records | ure r of r (i) eds per (ii) added | Details of into brought forw section (4) of Assessment Year | erest exp ard as p section | penditure er sub- 94B.(iv) Amount | carried section Assessn | forward a (4) of sec | s per sub- tion 94B.(v) , Amo | rre) Punt |
| Whe | Se furnish the An expend way of in of simila ind ther the ass year ? | e followi mount c diture b iterest o ar nature curred(i sessee h following f the imp | ng details of y r e) (as entere | Earnings intere depreciatio amorti EBITDA) duri previous y | before est,tax on and zation ng the rear(ii) | | Amount by way o similar n above v 30% of f | of expendit f interest o ature as pe vhich exce EBITDA as (ii) above, No records rangement, | ure r of r (i) eds per (iii) added as referm | Details of into brought forw section (4) of Assessment Year | erest exp ard as p section | penditure er sub- 94B.(iv) Amount | carried section Assessn Year | forward a (4) of sec nent | s per sub- tion 94B.(v) , Amo | vre) vunt No |
| Whe ous | Se furnish the An expend way of in of simila ind ther the ass year ? furnish the f | e followi mount c diture b iterest o ar nature curred(i sessee h following f the imp | ng details of y r e) (as entere | Earnings intere depreciatio amorti EBITDA) duri previous y | before est,tax on and zation ng the rear(ii) | | Amount by way o similar n above v 30% of f | of expendit f interest o ature as pe vhich exce EBITDA as (ii) above, No records rangement, | ure r of r (i) eds per (iii) added as referm | Details of inte brought forw section (4) of Assessment Year ed to in sectior | erest exp ard as p section | penditure er sub- 94B.(iv) Amount | carried section Assessn Year | forward a (4) of sec nent | s per sub- tion 94B.(v) , Amo | vre) vunt No |
| Whe ous | Se furnish the An expend way of in of simila ind ther the ass year ? furnish the f | e followi mount c diture b iterest o ar nature curred(i sessee h following f the imp | ng details of y r e) (as entere | Earnings intere depreciatio amorti EBITDA) duri previous y | before est,tax on and zation ng the rear(ii) | | Amount by way o similar n above v 30% of f | of expendin f interest o ature as pe vhich exce EBITDA as (ii) above, No records rangement, | ure r of r (i) eds per (iii) added as referm | Details of inte brought forw section (4) of Assessment Year ed to in sectior | erest exp ard as p section | penditure er sub- 94B.(iv) Amount | carried section Assessn Year | forward a (4) of sec nent | s per sub- tion 94B.(v) , Amo | nre) Dunt No |
| Whe ous ease | e furnish the An expend way of in of simila ind ther the ass year ? furnish the f Nature of arrangem | e followi mount c diture b iterest o ar naturi curred(i sessee h following f the imp nent | ng details of y r e) (as entere | Earnings intere depreciatio amorti EBITDA) duri previous y | before est,tax ization ng the rear(ii) | ble avoi | Amount by way o similar n above v 30% of f | of expendin f interest o ature as pe vhich exce EBITDA as (ii) above. No records rangement, Amount of | ure r of r (i) eds per (iii) added as referm | Details of inte brought forw section (4) of Assessment Year ed to in section | erest exp ard as p section | penditure er sub- 94B.(iv) Amount ing the | carried section Assessn Year | forward a (4) of sec nent | s per sub- tion 94B.(v) , Amo | nre) Dunt No |
| Whe ious ease | e furnish the An expend way of in of simila ind ther the ass year ? furnish the f Nature of arrangem | e followi mount c diture b iterest o ar naturi curred(i sessee h following f the imp nent | ng details of y r e) (as entere) details bermissi | Earnings intere depreciatio amorti EBITDA) duri previous y | before est,tax on and ization ng the rear(ii) ermissi | ble avoi | Amount by way o similar n above v 30% of f idance an | of expendin f interest o ature as pe vhich exce EBITDA as (ii) above. No records rangement, Amount of | ure r of r (i) eds per (iii) added as referm tax bend dded | Details of inte brought forw section (4) of Assessment Year ed to in sectior | erest exp ard as p section | penditure er sub- 94B.(iv) Amount ing the | carried section Assessn Year | forward a (4) of sec nent | s per sub- tion 94B.(v) , Amo |) bunt No |

| | • • | | with the assessee) of the lender or depositor | depositor, if available | taken or accepted | previous year ? | account at any time during the previous year | accepted by Cheque or bank draft or use of | accepted by cheque or bank draft, whether the |
|--|--|---|--|---|---|--|---|---|--|
| | | | | | | | | electronic clearing system through a bank account ? | same was taken or accepted by an account payee chequ or an account payee bank |
| | | | | | | | | | draft. |
| | | 1 · · · · | 8 | | No records addec | I | | | |
| b.Par | ticulars of each | specified sum in an | amount over a di | | | | | | 4 |
| | | | amount exceeding |) the limit speci | fied in section 269S | S taken or accepte | d during the previous | s year:- | |
| SI. No. | Name of the person from whom specified sum is received | | Permanen Number (i available v assessee) person fro specified s received | with the of the m whom | Aadhaar Number of the person from whom specified sum is received, if available | Amount of specified sum taken or accepted | Whether the - specified sum wa taken or accepte cheque or bank o or use of electron clearing system through a bank account ? | as sum was d by accepted Iraft bank dra nic same wa accepted payee ch | he specified taken or I by cheque or ft, whether the s taken or I by an accoun eque or an payee bank |
| | | | | | | | | draft. | |
| | | | | | No records added | | | | |
| e: Par | ticulars at (a) an | d (b) need not be gi | ven in the case of | a Government | company, a bankin | a company or a co | rporation established | | |
| (a). F resp e of | Particulars of eac ect of transaction | h receipt in an amo ns relating to one ev | unt exceeding the rent or occasion fr | limit specified om a person, d | in section 269ST, in luring the previous y | aggregate from a rear, where such re | person in a day or in ceipt is otherwise that | respect of a single t | transaction or |
| | electronic cleanin | ig system through a | bank account | | | | , | an by a cheque of D | ank draft or |
| | | | | | | | | | |
| | Name of the payer | Address of the payer | Permanent Ad available with payer | ccount Numbe I the assessee | e) of the Aadr | iaar Number of ayer, if available | Nature of transaction | Amount of receipt | Date of receipt |
| I. D. | the payer | | available with | the assessee | e) of the Aadr | | | | |
| b). P | the payer | the payer | available with payer | i the assessee | e) of the Addr the p No records added | ayer, if available | | receipt | receipt |
| b). P | the payer | the payer receipt in an amou s relating to one eve evious year:- Address of | available with payer Int exceeding the lent or occasion fro the Perma | i the assessee limit specified ir m a person, re nent Account | e) of the Addr the p No records added In section 269ST, in Ceived by a cheque Number (if availab | ayer, if available aggregate from a p or bank draft, not l | transaction | receipt espect of a single tr ree cheque or an ac | receipt |
| b). P respe nk dra | the payer | the payer receipt in an amou s relating to one eve evious year:- | available with payer Int exceeding the lent or occasion fro the Perma | in the assessee limit specified in orm a person, re nent Account see) of the pay | e) of the Addr the p No records added In section 269ST, in ceived by a cheque Number (if availab | ayer, if available aggregate from a p or bank draft, not l | transaction erson in a day or in r being an account pay | receipt espect of a single tr ree cheque or an ac | receipt ansaction or count payee Amount of |
| b). Princespe nk dra | the payer articulars of each ect of transaction aft, during the pri- Name of the payer | the payer receipt in an amou s relating to one eve evious year:- Address of payer | available with payer ant exceeding the l ent or occasion fro the Perma assess | i the assessee limit specified ir m a person, re nent Account see) of the pay | e) of the Addr the p No records added In section 269ST, in ceived by a cheque Number (if availab rer No records added | ayer, if available aggregate from a p or bank draft, not l le with the | transaction erson in a day or in r being an account pay Aadhaar Number o if available | receipt espect of a single tr ree cheque or an ac f the payer, | receipt ransaction or recount payee Amount of receipt |
| b. (b). Prirespe nk dra | the payer articulars of each act of transaction aft, during the pri- Name of the payer uticulars of each on or in respect | the payer receipt in an amou s relating to one eve evious year:- Address of payer | available with payer Int exceeding the lent or occasion fro the Perma assess h amount exceeding to one event of | in the assessee limit specified in orm a person, re nent Account see) of the pay | e) of the Addr the p No records added In section 269ST, in ceived by a cheque Number (if availab rer No records added | ayer, if available aggregate from a p or bank draft, not i le with the | transaction erson in a day or in r being an account pay Aadhaar Number o | receipt espect of a single tr ree cheque or an ac f the payer, | receipt ransaction or rcount payee Amount of receipt |
| b. (b). Prirespe nk dra | the payer articulars of each act of transaction aft, during the pri- Name of the payer uticulars of each on or in respect | the payer receipt in an amou s relating to one eve evious year:- Address of payer payment made in a of transactions relat | available with payer Int exceeding the lent or occasion fro the Perma assess h amount exceeding to one event of | imit specified ir im a person, re nent Account see) of the pay N ing the limit spe or occasion to a | e) of the Addr the p No records added In section 269ST, in ceived by a cheque Number (if availab rer No records added ecified in section 269 person, otherwise in (if Aadhaa | ayer, if available aggregate from a p or bank draft, not i le with the PST, in aggregate f than by a cheque of r Number of ce, if | transaction erson in a day or in r being an account pay Aadhaar Number o if available | receipt espect of a single tr ree cheque or an ac f the payer, | receipt ransaction or rcount payee Amount of receipt |
| b), Pr respe nk dra >). Pa asacti ugh a | the payer articulars of each ect of transaction aft, during the pri- Name of the payer uticulars of each ion or in respect a bank account of Name of | the payer the comparent of the payer the receipt in an amound she relating to one even evious year:- Address of payer payment made in a of transactions relation luring the previous y Address of | available with payer Int exceeding the left ent or occasion fro the Perma assess h amount exceeding to one event of year Permanent Acc available with t | imit specified ir im a person, re nent Account see) of the pay N ing the limit spe or occasion to a | e) of the Addr the p No records added In section 269ST, in ceived by a cheque Number (if available No records added ecified in section 269 person, otherwise in (if Aadhaa of ^a the paye available | ayer, if available aggregate from a p or bank draft, not i le with the PST, in aggregate f than by a cheque of r Number of ce, if | transaction erson in a day or in r being an account pay Aadhaar Number o if available rom a person in a day r bank draft or use of Nature of | receipt espect of a single tr ree cheque or an ac f the payer, y or in respect of a s f electronic clearing Amount of | receipt cansaction or count payee Amount of receipt single system , Date of |
| b). Pa respe nk dra sacti bugh a | the payer articulars of each ect of transaction aft, during the pro- Name of the payer uticulars of each ion or in respect a bank account of Name of the payee | the payer Treceipt in an amou s relating to one eve evious year:- Address of payer payment made in a of transactions relation buring the previous y Address of the payee | available with payer Int exceeding the left of concession from the Perma assess h amount exceeding to one event of year Permanent Acc available with t the payee | imit specified in ma person, re nent Account see) of the pay N ing the limit spe or occasion to a count Number he assessee) o No records | e) of the Addr the p No records added In section 269ST, in ceived by a cheque Number (if available rer No records added ceified in section 269 person, otherwise in person, otherwise in (if Aadhaa of "the payer available s added | ayer, if available aggregate from a p or bank draft, not i le with the 9ST, in aggregate f than by a cheque of r Number of ee, if e | transaction erson in a day or in r being an account pay Aadhaar Number o if available rom a person in a day r bank draft or use of Nature of | receipt espect of a single tr ree cheque or an ac of the payer, f the payer, y or in respect of a s f electronic clearing Amount of payment | receipt ransaction or count payee Amount of receipt single system , Date of payment |
| b). Pa respe nk dra sacti bugh a | the payer articulars of each ect of transaction aft, during the pro- Name of the payer uticulars of each ion or in respect a bank account of Name of the payee | the payer Treceipt in an amou s relating to one eve evious year:- Address of payer payment made in a of transactions relation buring the previous y Address of the payee | available with payer Int exceeding the left of consistent of occasion from the Perma assess h amount exceeding to one event of year Permanent Acco available with t the payee | imit specified in ma person, re ment Account see) of the pay N ing the limit spec roccasion to a No records ng the limit spec | e) of the Addr the p No records added In section 269ST, in ceived by a cheque Number (if available rer No records added confied in section 269 person, otherwise in added cified in section 269 person, made by a cumber (if available | ayer, if available aggregate from a p or bank draft, not i le with the 2ST, in aggregate f than by a cheque of r Number of ee, if e ST, in aggregate fr cheque or bank dra e with the A | transaction erson in a day or in r being an account pay Aadhaar Number of if available rom a person in a day r bank draft or use of Nature of transaction | receipt espect of a single tr ree cheque or an ac f the payer, f the payer, y or in respect of a s f electronic clearing Amount of payment | receipt ransaction or count payee Amount of receipt single system , Date of payment |
| b). Pi espe hk dri sacti ugh : | the payer articulars of each ect of transaction aft, during the pri- Name of the payer articulars of each ion or in respect a bank account of Name of the payee ticulars of each i on or in respect of nk draft, during to Name of the | the payer Treceipt in an amou s relating to one eve evious year:- Address of payer payment made in a of transactions relati luring the previous y Address of the payee Dayment made in ar of transactions relati he previous year Address of th | available with payer Int exceeding the lent or occasion from the Perma assess In amount exceeding to one event of year Permanent Acc available with t the payee | imit specified in im a person, re ment Account see) of the pay ing the limit specified in roccasion to a count Number he assessee) in No records occasion to a well count Number he assessee) in No records | e) of the Addr the p No records added In section 269ST, in ceived by a cheque Number (if available rer No records added confied in section 269 person, otherwise in added cified in section 269 person, made by a cumber (if available | ayer, if available aggregate from a p or bank draft, not i le with the 2ST, in aggregate f than by a cheque of r Number of ee, if e ST, in aggregate fr cheque or bank dra e with the A | transaction erson in a day or in r being an account pay Aadhaar Number of if available rom a person in a day hank draft or use of Nature of transaction | receipt espect of a single tr ree cheque or an ac f the payer, f the payer, y or in respect of a s f electronic clearing Amount of payment | receipt ansaction or count payee Amount of receipt single system , Date of payment ingle or an account Amount of |

3

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section '269T made during the previous year-

| SI. No. | Name of th payee | e Address of the payee | Account Number N (if available with t | Aadhaar Amount lumber of repayme he payee, favailable | | Whether the repayment was made by cheque or bank draft or use of electronic | In case the repayment was made by chequ or bank draft, whether the sar |
|--------------------|--|-------------------------------------|--|--|----------------------------|---|--|
| | | | | | year | clearing system through a bank account ? | was repaid by a account payee cheque or an account payee bank draft. |
| 1. | Banna Ram Choudhary | , Jaipur | AÇMPC3292Q | ₹25,00,00 | 0 ₹25,50,000 | Yes-RTGS | |
| 2 | Binod Maheshwari & Sons HUF | . Jaipur | ААННВ9374Н | ₹18,00,00 | 0 ₹18,35,681 | Yes-RTGS | ı |
| 3 | Exclusive Investment Pvt Ltd | Jaipur | AACCE1289L | | € ₹1,20,30,729 | Yes-RTGS | |
| 4 | Hem Traders | Jaipur | ADGPS6162A | ₹8,91,594 | ₹8,91,594 | Voc DTCC | |
| 5 | Kishan Gopal Sharma | Jaipur | AQEPS4694N | ₹17,61,755 | | Yes-RTGS Yes-RTGS | |
| 6 | Muskan Trade Link | Jaipur | | ₹10,00,000 | ₹10,00,000 | Yes-RTGS | |
| 7 | Prakash Mall | Jaipur | AFRPM7895M | ₹24,52,570 | ₹24,52,570 | Yes-RTGS | |
| 8 | Sodhani Enterprises | Jaipur | BKJPR1801A | ₹2,97,908 | ₹2,97,908 | Yes-RTGS | |
| | ticulars of repayn draft or use of ele Name of | | eposit or any specified advance system through a bank account | a annu ar previous year | | 269T received otherwise | |
| SI. No. | the payer | Address of the payer | Number (if available with the assessee) of the payer | Aadhaar Number of the payer, if available | advance received o | therwise than by a che ic clearing system thro | que or bank draft |
| | | | | No records added | | | |
| . Parti /hich i | iculars of repaym s not an account | ent of loan or de payee cheque o | posit or any specified advance r account payee bank draft dur | in an amount exceeding the ing the previous year:- | limit specified in section | 269T received by a cheq | ue or bank draft |
| I. o. | Name of the payer | Address of the payer | Permanent Account Number (if available with the assessee) of the payer | Aadhaar Number of the payer, if available | advance received | ayment of loan or depo by a cheque or bank d heque or account paye | raft which is not a e bank draft durin |
| | | | | | | | the previous yea |

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

Acco

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

- SI. Assessment Nature of No. loss/allowance Year
- Amount as returned (if the assessed depreciation is less and no appeal pending

Jual & A All losseslallowances not allowed under section 115BAA1 115BAC / 115BAD

Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation + under section 115BAC/115BAD(To be

Amount as assessed (give reference to relevant order)

Remarks

| | | | | n take | | | d in for assessi | nent | | |
|------------|---|--|--|--|--|--|--|--|---|--|
| | | | ass | essed) | | | 2021-22 only) | | mount | Order U/s & Date |
| | | | | | No records | added | | | | ouic |
| | • | | 3 | * | | | | | | |
| . v | Vhether a change i he previous year ca | n share holdir | ig of the company | has taken place | in the previous ye | ear due to which t | the losses incuri | ed prior | | Not Ap |
| | Vhether the assess | and se anon | cu to be cameu it | orward in terms o | r section 79 ? | | | | | , |
| | es, please furnish th | | | noss releffed to | in section 73 duri | ng the previous y | ear ? | | | |
| | /hether the assess | | | d to in section 73 | A in respect of ar | ly specified busin | ess during the r | Irevious | | |
| | | | | | | | | revious | | |
| | s, please furnish th | | | | | | | | | |
| ex | case of a company planation to sectio | y, please state n 73. | e that whether the | company is deer | ned to be carrying | g on a speculatior | n business as re | ferred | | Not App |
| /es | s, please furnish th | e details of th | e same. | | | | | | | |
| | 2 | | | | | | | | | |
| 0 | Potion | | | -12-2 | - Sala | 10 | 1 | | | |
| S | ection-wise details | of deductions | s, if any _c admissible | e under Chapter V | VIA or Chapter III | (Section 10A, Se | ction 10AA), | | | |
| | Section unde deduction is | | | a second of me | the provision of come-tax Act, 19 | the Income-tax / 161 or Income-ta | Act,1961 and fu x Rules, 1962 d | Ifils the condi | tions, if any | , specified ur |
| | | | in this behall | f. | | | | and the gr | andennies, ci | icular, etc, is |
| | | | | | | | | | | |
| | ••• | ** | | 4 | No records ad | lded | | | | |
| | | | | | | 2 | | • | | |
| (a) 156 | . Whether the asse 9 furnish ? | essee is requir | red to deduct or co | ollect tax as per ti | | 2 | Chapter XVII-BI | 3, | | |
| a) ase | . Whether the asse e furnish ? (1)Tax | (2)Sectio | (3)Nature of | (4)Total | ne provisions of C (5)Total | 2 | Chapter XVII-BI (7)Amount | | (9)Amoun | f (10)Ar |
| (a) ase | . Whether the asse e furnish ? (1)Tax deduction and | | - | (4)Total amount of | he provisions of C (5)Total amount on | hapter XVII-B or (6)Total amount on | (7)Amount of tax | (8)Total amount | (9)Amoun of ta: | x i |
| (a) ase | . Whether the asse 9 furnish ? (1)Tax deduction and collection | (2)Sectio | (3)Nature of | (4)Total amount of payment or receipt of | ne provisions of C (5)Total | hapter XVII-B or (6)Total | (7)Amount of tax deducted | (8)Total amount on which | of ta: deducted | x deduct |
| a) ase | . Whether the asse e furnish ? (1)Tax deduction and collection Account | (2)Sectio | (3)Nature of | (4)Total amount of payment or receipt of the nature | he provisions of C (5)Total amount on which tax | hapter XVII-B or (6)Total amount on which tax | (7)Amount of tax | (8)Total amount on which tax was | of ta: deducted o | x deduct r collecte |
| a) ISE | . Whether the asse 9 furnish ? (1)Tax deduction and collection | (2)Sectio | (3)Nature of | (4)Total amount of payment or receipt of the nature specified in | the provisions of C (5)Total amount on which tax was required to be | hapter XVII-B or (6)Total amount on which tax was deducted or collected | (7)Amount of tax deducted or | (8)Total amount on which | of ta: deducted o collected | x deduct d deduct r collecte d deposit |
| a) ase | (1)Tax (1)Tax deduction and collection Account Number | (2)Sectio | (3)Nature of payment | (4)Total amount of payment or receipt of the nature | ne provisions of C (5)Total amount on which tax was required to be deducted | chapter XVII-B or (6)Total amount on which tax was deducted or collected at specified | (7)Amount of tax deducted or collected | (8)Totai amount on which tax was deducted or collected | of ta: deducted o | x deduct d deduct r collecte d deposit |
| (a) ase | (1)Tax (1)Tax deduction and collection Account Number | (2)Sectio | (3)Nature of | (4)Total amount of payment or receipt of the nature specified in | ne provisions of C (5)Total amount on which tax was required to be deducted or collected | chapter XVII-B or (6)Total amount on which tax was deducted or collected at specified rate out of | (7)Amount of tax deducted or collected | (8)Total amount on which tax was deducted or collected at less | of ta: deducted o collected | x deduct r collecte d deposit) the cree the Ce Govern |
| (a) ase | (1)Tax (1)Tax deduction and collection Account Number | (2)Sectio | (3)Nature of payment | (4)Total amount of payment or receipt of the nature specified in | ne provisions of C (5)Total amount on which tax was required to be deducted | chapter XVII-B or (6)Total amount on which tax was deducted or collected at specified | (7)Amount of tax deducted or collected | (8)Total amount on which tax was deducted or collected at less than | of ta: deducted o collected | x d d deduct r collecte d deposit) the creation the Ce Governing out o |
| a) ase | (1)Tax (1)Tax deduction and collection Account Number | (2)Sectio | (3)Nature of payment | (4)Total amount of payment or receipt of the nature specified in | ne provisions of C (5)Total amount on which tax was required to be deducted or collected | chapter XVII-B or (6)Total amount on which tax was deducted or collected at specified rate out of | (7)Amount of tax deducted or collected | (8)Total amount on which tax was deducted or collected at less than specified rate out | of ta: deducted o collected | x deduct r collecte d deposit) the cree the Ce Govern |
| a) | (1)Tax (1)Tax deduction and collection Account Number | (2)Sectio | (3)Nature of payment | (4)Total amount of payment or receipt of the nature specified in | ne provisions of C (5)Total amount on which tax was required to be deducted or collected | chapter XVII-B or (6)Total amount on which tax was deducted or collected at specified rate out of | (7)Amount of tax deducted or collected | (8)Total amount on which tax was deducted or collected at less than specified | of ta: deducted o collected | x deduct r collected deposit) the creative Governin out and (8) |
| (a) | . Whether the asse e furnish ? (1)Tax deduction and collection Account Number (TAN) | (2)Sectio n | (3)Nature of payment | (4)Total amount of payment or receipt of the nature specified in column (3) | the provisions of C (5)Total amount on which tax was required to be deducted or collected out of (4) | chapter XVII-B or (6)Total amount on which tax was deducted or collected at specified rate out of (5) | (7)Amount of tax deducted or collected out of (6) | (8)Total amount on which tax was deducted or collected at less than specified rate out of (7) | of ta: deducted o collected on (8 | x deduct r collected deposit) the creative Governin out and (8) |
| (a) | . Whether the asse e furnish ? (1)Tax deduction and collection Account Number (TAN) | (2)Sectio n | (3)Nature of payment | (4)Total amount of payment or receipt of the nature specified in column (3) | the provisions of C (5)Total amount on which tax was required to be deducted or collected out of (4) | chapter XVII-B or (6)Total amount on which tax was deducted or collected at specified rate out of (5) | (7)Amount of tax deducted or collected out of (6) | (8)Total amount on which tax was deducted or collected at less than specified rate out of (7) | of ta: deducted o collected on (8 | x deduct r collected deposit) the creative Governin out and (8) |
| a) asse | . Whether the asse e furnish ? (1)Tax deduction and collection Account Number (TAN) | (2)Sectio n | (3)Nature of payment | (4)Total amount of payment or receipt of the nature specified in column (3) | the provisions of C (5)Total amount on which tax was required to be deducted or collected out of (4) | chapter XVII-B or (6)Total amount on which tax was deducted or collected at specified rate out of (5) | (7)Amount of tax deducted or collected out of (6) | (8)Total amount on which tax was deducted or collected at less than specified rate out of (7) | of ta: deducted o collected on (8 | x deduct r collected deposit) the creative Governin out and (8) |
| a) ase | Whether the asse e furnish ? (1)Tax deduction and collection Account Number (TAN) JPRS18928A | (2)Sectio n 194C | (3)Nature of payment | (4)Total amount of payment or receipt of the nature specified in column (3) | the provisions of C (5)Total amount on which tax was required to be deducted or collected out of (4) | Chapter XVII-B or (6)Total amount on which tax was deducted or collected at specified rate out of (5) ₹17,28,848 | (7)Amount of tax deducted or collected out of (6) | (8)Total amount on which tax was deducted or collected at less than specified rate out of (7) ₹0 | of ta: deducted o collected on (8 | x deduct r collected deposit) the creative Governin out and (8) |
| (a) | Whether the asse e furnish ? (1)Tax deduction and collection Account Number (TAN) JPRS18928A | (2)Sectio n 194C | (3)Nature of payment (3)Nature of payment (3)Nature of payments (3)Contractor (3)Contr | (4)Total amount of payment or receipt of the nature specified in column (3) | the provisions of C (5)Total amount on which tax was required to be deducted or collected out of (4) | Chapter XVII-B or (6)Total amount on which tax was deducted or collected at specified rate out of (5) ₹17,28,848 | (7)Amount of tax deducted or collected out of (6) ₹19,345 | (8)Total amount on which tax was deducted or collected at less than specified rate out of (7) ₹0 | of ta: deducted o collected on (8 ₹0 | x deduct r collected deposit) the creative Governin out and (8) |
| (a) | Whether the asse furnish ? (1)Tax deduction and collection Account Number (TAN) JPRS18928A | (2)Sectio n 194C | (3)Nature of payment (3)Nature of payment (3)Nature of payments (3)Nature of payments (3)Nature of payments (5)Nature of payments (5 | (4)Total amount of payment or receipt of the nature specified in column (3) | the provisions of C (5)Total amount on which tax was required to be deducted or collected out of (4) ₹17,28,848 | Chapter XVII-B or (6)Total amount on which tax was deducted or collected at specified rate out of (5) ₹17,28,848 | (7)Amount of tax deducted or collected out of (6) ₹19,345 ₹16,900 ₹25,608 | (8)Total amount on which tax was deducted or collected at less than specified rate out of (7) ₹0 | of ta: deducted o collected on (8 | x deduct r collected deposit) the creative Governin out and (8) |
| | Whether the asse e furnish ? (1)Tax deduction and collection Account Number (TAN) JPRS18928A JPRS18928A | (2)Sectio n 194C 194J 194A | (3)Nature of payment (3)Nature of payment (3)Nature of payments (3)Nature of payments (3)Nature of payments (5)Nature of payment (5 | (4)Total amount of payment or receipt of the nature specified in column (3) ₹17,28,848 ₹1,69,000 | the provisions of C (5)Total amount on which tax was required to be deducted or collected out of (4) ₹17,28,848 ₹1,69,000 | Chapter XVII-B or (6)Total amount on which tax was deducted or collected at specified rate out of (5) ₹17,28,848 ₹1,69,000 ₹2,56,075 | (7)Amount of tax deducted or collected out of (6) ₹19,345 ₹16,900 | (8)Total amount on which tax was deducted or collected at less than specified rate out of (7) ₹0 | of ta: deducted o collected on (8 ₹0 | x deduct r collected deposit) the creative Governin out and (8) |
| | Whether the asse furnish ? (1)Tax deduction and collection Account Number (TAN) JPRS18928A | (2)Sectio n 194C 194J 194A | (3)Nature of payment (3)Nature of payment (3)Nature of payments (3)Nature of payments (3)Nature of payments (5)Nature of payment (5 | (4)Total amount of payment or receipt of the nature specified in column (3) ₹17,28,848 ₹1,69,000 | the provisions of C (5)Total amount on which tax was required to be deducted or collected out of (4) ₹17,28,848 ₹1,69,000 | Chapter XVII-B or (6)Total amount on which tax was deducted or collected at specified rate out of (5) ₹17,28,848 ₹1,69,000 ₹2,56,075 | (7)Amount of tax deducted or collected out of (6) ₹19,345 ₹16,900 | (8)Total amount on which tax was deducted or collected at less than specified rate out of (7) ₹0 | of ta: deducted o collected on (8 ₹0 | x deduct r collected deposit) the creative Governin out and (8) |

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| SI. No. | Tax deduction and collection Account Number (TAN) | Type of Form | Due date for furnishing | Date of furnishing, if furnished | Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported | Please furnish list of details/transactions which are not reported. |
|------------|---|--------------------|-------------------------------|---|--|---|
| ĺ | JPRS18928A | 26Q | 31-Jul- 2022 | 25-Jul-2022 | Yes . | |
| 2 | JPRS18928A | 26Q | 31-Oct- 2022 | 18-Oct- 2022 | Yes | |
| 3 | JPRS18928A | 26Q | 31-Jan- 2023 | 24-Jan- 2023 | Yes | |
| 4 | JPRS18928A | 26Q | 31-May- 2023 | 24-May- 2023 | Yes | |

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

Please furnish:

| SI. No. | Tax deduction and co Number (TAN)(1) | ollection Account | Amount of interest 201(1A)/206C(7 | under section) is payable(2) | Amount paid out of column (2) along with date of payment.(3) | | |
|------------|---|-------------------|--------------------------------------|----------------------------------|---|-----------------|--|
| 1 | 100000000 | | | | Amount | Date of payment | |
| T | JPRS18928A | | | ₹ 109 | ₹ 109 | 07-Jul-2022 | |
| 2 | JPRS18928A | | | ₹ 627 | ₹ 627 | | |

35.(a). In the case of a trading cond

| SI. No. | ltem Name | | Init Iame | Opening stock | Purchases d pervious yea | | | Sales during t pervious year | | Closing stock | Shortage/excess, if any |
|------------|--------------|--------------|------------------|---|------------------------------|-------------------|--|---------------------------------|----------------------------------|------------------------|----------------------------|
| | | | | | | No recor | ds added | | | | |
| b). In t | he case of I | manufactu | Iring concern | , give quantitativ | e details of the pr | inicipal ito | me of row m | | | | |
| . Raw | materials; | | | | s solution of the pr | inicipal lie | ins of raw ma | aterials, finishe | d products and | by-products. | |
| ю. | ltem Name | Unit Name | Opening stock | Purchase during th pervious year | Concum | ne | Sales during the pervious year | Closing stock | Yield of finished products | Percentage of yield | Shortage/excess if any |
| | | | | | | No record | ls added | | | | |
| Finish | ied product | s: . | | \$ | * | | × | | | | |
| ». | ltem Name | Unit Name | Openi stock | | hases during ervious year | Quantin during | ty manufact the perviou | ureu | lles during e pervious ar | Closing stock | Shortage/excess, any ' |

C. By-products

SI. Item No. Name

Unit

Name

Purchases during Opening stock the pervious year

Quantity mamifactured during the pervious year 0 rds added FRN001795C red *

Ne

Sales during the pervious year

Closing stock

Shortage/excess, if any

Yes

| 36.(a | | | | | | | | | |
|--|---|--|--------------|--|--|---------------------------------------|-----------------------------------|--------------------------|--------------------|
| Conti | a). Whether the assessee has re on 2 ? se furnish the following details | eceived any amou | int in the n | ature of dividend | | | | | |
| Plea | se furnish the following details:- | 2 | | | s referred to in sub | o-clause (e) o | f clause (22) of | | |
| | the following details:- | | | | | | | | |
| | | | | | | | | | |
| SI. N | 0. | Amount receive | d | | | | | 4 | |
| | | | | | | Date | e of receipt | • | , |
| | | | | No reco | ords added | | | | |
| | · · · | | | | | | | | |
| | | 3 ⁹ | | 8 | | | 24 | | |
| 37. WI | hether any cost audit was carrie | d out 2 | | | | | | | |
| | | | | | | | | | |
| cost au | ne details, if any, of disqualificati uditor | ion or disagreeme | nt on any i | matter/item/value/o | juantity as may be | reported/id- | | | Not Applica |
| | 1.944.948.950. | | | | , and the state of the | reported/idei | ntified by the | | |
| | | | | | * | | | | |
| | | | | | | | | | |
| 38 Wh | offor any and | | | | | | | | |
| | ether any audit was conducted i | under the Central | Excise Act | , 1944 ? | | | | | |
| Give the | e details, if any, of disqualificatio | n or disagreemon | | | | | | | Not Applicat |
| auditor. | | \ | it on any m | hatter/item/value/qu | lantity as may be r | eported/iden | tified by the | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | 8 A | | | | | | | |
| | | | 110 | | | | | | |
| 9. Whet | ther any audit was conducted u | a i s | <u>A</u> | 2010 | 1 Date | | 1 | | |
| 9. Whet hay be n | ther any audit was conducted un eported/identified by the auditor | nder section 72A c | of the Final | nce Act, 1994 in re | lation to valuation | of taxable se | NiCes as | | |
| 9. Whet nay be n | ther any audit was conducted un eported/identified by the auditor | nder section 72A c | of the Final | nce Act, 1994 in re | lation to valuation | of taxable se | rvices as | | , Not Applicabl |
| 19. Whet hay be n ive the c uditor. | ther any audit was conducted un eported/identified by the auditor details, if any, of disqualification | nder section 72A c ? or disagreement o | of the Final | nce Act, 1994 in re tter/item/value/qua | lation to valuation | of taxable se | rvices as | | , Not Applicabl |
| 89. Whet nay be r ive the c uditor. | ther any audit was conducted un eported/identified by the auditor details, if any, of disqualification | nder section 72A o ? or disagreement o | of the Final | nce Act, 1994 in re tter/item/value/qua | lation to valuation ntity as may be rep | of taxable se | rvices as | | , Not Applicabl |
| 9. Whet hay be n ive the c uditor, | ther any audit was conducted un eported/identified by the auditor details, if any, of disqualification | nder section 72A o ? ? or disagreement o | of the Final | nce Act, 1994 in re tter/item/value/qua | lation to valuation ntity as may be rej | of taxable se Dorted/identifi | rvices as ied by the | | , Not Applicabl |
| 9. Whet hay be n ive the c uditor, | ther any audit was conducted un eported/identified by the auditor details, if any, of disqualification | nder section 72A o ? or disagreement o | of the Finan | nce Act, 1994 in re tter/item/value/qua | lation to valuation ntity as may be rej | of taxable se | rvices as ied by the | | , Not Applicabl |
| ive the c uditor. | details, if any, of disqualification | or disagreement d | on any mai | tter/item/value/qua | ntity as may be rep | of taxable se | rvices as led by the | | , Not Applicabl |
| ive the c uditor. | details, if any, of disqualification | or disagreement d | on any mai | tter/item/value/qua | ntity as may be rep | of taxable se | rvices as led by the | | , Not Applicabl |
| ive the c uditor, . Details | details, if any, of disqualification | or disagreement d | on any mai | tter/item/value/qua | ntity as may be rep | of taxable se | rvices as ied by the | | , Not Applicabl |
| ve the c uditor. . Details | details, if any, of disqualification | or disagreement d | on any mai | tter/item/value/qua and preceding pre | ntity as may be rej vious year: | Dorted/identifi | rvices as ied by the | | , Not Applicabl |
| ive the c uditor. | details, if any, of disqualification s regarding turnover, gross profi Particulars | or disagreement o t, etc., for the prev | on any mai | tter/item/value/qua and preceding pre Previous Ye | ntity as may be rej vious year: | of taxable se ported/identifi % | ed by the | Vevious Year | |
| ive the c uditor. | details, if any, of disqualification s regarding turnover, gross profi Particulars Total turnover of the assess | or disagreement o t, etc., for the prev | on any mai | tter/item/value/qua and preceding pre | ntity as may be rej vious year: | Dorted/identifi | ed by the ' Preceding p | Vevious Year | Not Applicabl |
| ve the c Iditor. Details | details, if any, of disqualification s regarding turnover, gross profi Particulars | or disagreement o t, etc., for the prev | on any mai | tter/item/value/qua and preceding ⁻ pre Previous Ye 24897000 | ntity as may be rej vious year: ar | Dorted/identifi | ed by the | Vevious Year | |
| ve the c Iditor. Details | details, if any, of disqualification s regarding turnover, gross profi Particulars Total turnover of the assess Gross profit / Turnover | or disagreement o t, etc., for the prev | on any mai | tter/item/value/qua and preceding pre Previous Ye | ntity as may be rej vious year: | Dorted/identifi | ed by the ' Preceding p | revious Year 64029859 | 96 |
| ve the c Iditor. Details | details, if any, of disqualification s regarding turnover, gross profi Particulars Total turnover of the assess Gross profit / Turnover Net profit / Turnover | or disagreement o t, etc., for the prev | on any mai | tter/item/value/qua and preceding ⁻ pre Previous Ye 24897000 | ntity as may be rej vious year: ar | ported/identifi % 28.51 | Preceding p 64029859 414520 | 64029859 | |
| ve the c Iditor. Details | details, if any, of disqualification s regarding turnover, gross profi Particulars Total turnover of the assess Gross profit / Turnover | or disagreement o t, etc., for the prev | on any mai | tter/item/value/qua and preceding pre Previous Ye 24897000 7098123 | ntity as may be rep vious year: ar 24897000 | Dorted/identifi | Preceding p 64029859 | | 96 |

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.

0.00

| SI. No. | Financial year to which demand/refund relates t | to · | Name of othe Tax law | she locuit | and nd received) | Date of demand raised/refund receiv | red Amount | Remarks |
|------------------|--|--------------------|----------------------------|--|---|--|---|--------------------------|
| | | | | No records | added | r. | | |
| 42.a. b. Plea | Whether the assessee is requir ase furnish | ed to futnish | statement in Form | No.61 or Form No. | 61A or Form No. 61B | 1ªL | RN001795C | No |
| | | • | | | | (Serve | Pate | |
| SI. No. | Income-tax Department Reporting Entity Identification Number | Type of Form | Due date for furnishing | Date of furnishing, if furnished | Whether the For information abo furnished transa required to be re | out all details/ actions which are | If not, please furnish details/transactions v not reported. | list of the vhich are |

No records added

| 43.ą. Whether the a section (2) of section | assessee or on 286 ? | its parent entity | y or alterna | te reporting enti | ty is liable to furnis | sh the report as referred | I to in sub- | No |
|--|-----------------------------|--------------------------------|--------------------------|-------------------------------------|--|--|--|---|
| b. Please furnish th | e following | details: | | | | e 1 * | i. | |
| Whether report has | been furnis | hed by the asse | essee or its | parent entity or | an alternate repo | rting entity? | | |
| Name of parent enti | | | | | | | | |
| Name of alternate re | eporting ent | ity (if applicable | •) | | • | | * | |
| Date of furnishing of | f report | | | | | | | |
| c.Please enter expe | cted date of | furnishing the i | report | | | | | |
| | | | | | ×* | | | |
| | | | <u>.</u> | | | | | |
| 44. Break-up of total | expenditure | e of entities regi | istered or n | ot registered un | der the GST. | | | |
| SI. Tot | tal amount | of | | Evnanditura ir | | | | |
| No. Expendi | ture incurr Iring the ye | ed 👌 | ing to goo | | | ies registered under G | | Expenditure relating to entities not registered |
| | | | rices exem from G | pt | lating to entities falling under position scheme | Relating to other registered entities | Total payment to registered entities | under GST |
| 1 | ₹ 50,70,2 | 51 | ₹ 11,61,3 | 71 | ₹0 | ₹ 21,42,370 | ₹ 33,03,741 | ′ ₹ 17,66,510 |
| | | | | | puntant De | A C | | Sandelward Aso |
| CCOUNTANT Det | ails | | | | anadu sa W yeh a | al a | (D) | A CHACHA |
| | ails | | | | nadu sa | | (A) | Nitin Khablewarcov |
| Name | | | | | | | Ø | Nitin Khandewarcow 414141 |
| lame Aembership Number | | | | | | | F-34 Dwarika Tower Ce Nagar , 27-Rajastha | Nitin Rhanewarcou 414141 0001795C |
| Name Aembership Number RN(Firm Registration | | | | | | | F-34 Dwarika Tower Ce Nagar , 27-Rajastha | Nitin Khandelmarcou 414141 0001795C ntral Spine, Vidhyadhar an , 91-India , Pincode - 302039 |
| Vame Nembership Number RN(Firm Registration udress | | | | | | | F-34 Dwarika Tower Ce Nagar , 27-Rajastha | Nitin Khabdewa A14141 0001795C Intral Spine, Vidhyadhar an , 91-India , Pincode - 302039 147.242.40.11 |
| Vame Aembership Number RN(Firm Registration udress lace ate | | | | | | | F-34 Dwarika Tower Ce Nagar , 27-Rajastha | Nitin Khandelmarcou 414141 0001795C ntral Spine, Vidhyadhar an , 91-India , Pincode - 302039 |
| Vame Nembership Number RN(Firm Registration Jdress Jace | | | | | | | F-34 Dwarika Tower Ce Nagar , 27-Rajastha | Nitin Khabdewa A14141 0001795C Intral Spine, Vidhyadhar an , 91-India , Pincode - 302039 147.242.40.11 |
| Vame Aembership Number RN(Firm Registration udress lace ate | | Date of | Date | Additions | * | | Nagar , 27-Rajastha | Nitin Khabdewa A14141 0001795C Intral Spine, Vidhyadhar an , 91-India , Pincode - 302039 147.242.40.11 |
| Vame Aembership Number RN(Firm Registration udress lace ate escription of the lock of ssets/Class of | n Number) | | put to | Additions | Details (From Poi | int No.18) Adjustments on A Change in | Nagar , 27-Rajastha ccount of subsidy or grant or | Nitin Khabewa 414141 0001795C ntral Spine, Vidhyadhar an , 91-India , Pincode - 302039 147.242.40.11 17-Sep-2023 |
| lame Aembership Number RN(Firm Registration adress lace ate escription of the lock of ssets/Class of ssets | n Number) | Date of | put | Additions | * | int No.18) Adjustments on A | Nagar , 27-Rajastha | Nitin Khadewa 414141 0001795C ntral Spine, Vidhyadhar an , 91-India , Pincode - 302039 147.242.40.11 17-Sep-2023 Total Value of Purchases(B) |
| Vame Aembership Number RN(Firm Registration udress lace ate escription of the | n Number) | Date of | put to | Additions | Details (From Poi | int No.18) Adjustments on A Change in Rate of | Nagar , 27-Rajastha ccount of subsidy or grant or reimbursement, by | Nitin Khadewa 414141 0001795C ntral Spine, Vidhyadhar an , 91-India , Pincode - 302039 147.242.40.11 17-Sep-2023 Total Value of Purchases(B) |
| Vame Aembership Number RN(Firm Registration adress lace ate escription of the lock of ssets/Class of ssets unitures & Fittings 10% escription of the | Number) | Date of Purchase Date of | put to Use Date | Additions T Purchase Value(1) | Details (From Poi | int No.18) Adjustments on A Change in Rate of Exchange (3) | Nagar , 27-Rajastha ccount of subsidy or grant or reimbursement, by whatever name called (4) | Nitin Khadewa 414141 0001795C ntral Spine, Vidhyadhar an , 91-India , Pincode - 302039 147.242.40.11 17-Sep-2023 Total Value of Purchases(B) |
| lame Aembership Number RN(Firm Registration adress lace ate escription of the lock of ssets/Class of ssets unitures & Fittings | SI. No. | Date of Purchase | put to Use | Additions T Purchase Value(1) | Details (From Poi | int No.18) Adjustments on A Change in Rate of Exchange (3) | Nagar , 27-Rajastha ccount of subsidy or grant or reimbursement, by whatever name called (4) | Nitin Khaudewar cour At4141 0001795C ntral Spine, Vidhyadhar an , 91-India , Pincode - 302039 147.242,40.11 17-Sep-2023 Total Value of Purchases(B) (1+2+3+4) |

| Description of the Block of | SI. No. | Date of Purchase | Date put | Purchase Value(1) | - | Adjustments o | n Account of | Total Value o |
|--------------------------------|------------|---------------------|---------------------|----------------------|-----------|--------------------------------------|--|---------------------------|
| Assets/Class of Assets | 195474010 | | to Use | Value(1) | CENVAT(2) | Change in Rate of Exchange (3) | subsidy or grant or reimbursement, by whatever name called (4) | Purchases(B) (1+2+3+4) |
| Plant and Machinery @ 15% | 1 | 03-Nov- 2022 | 03- Nov- 2022 | ₹ 13,000 | ₹0 | ₹0 | ₹0 | ₹ 13,000 |
| | 2 | 29-Sep- 2022 | 29- Sep- 2022 | ₹ 2,84,983 | | ₹0 | ₹0 | ₹ 2,84,983 |
| × | 3 | 27-Sep- 2022 | 27- Sep- 2022 | ₹ 19,87,731 | ₹0 | ₹0 | ₹0 | ₹ 19,87,731 |
| | 4 | 21-Jun- 2022 | 21- Jun- 2022 | ₹1,400 | ₹0 | ₹0 | ₹0 | ₹ 1,400 |
| Description of the Block of | SI. No. | Date of Purchase | Date | Purchase | | Adjustments on | Account of | , Total Value of |
| Assets/Class of Assets | | Furchase | put to Use | Value(1) | CENVAT(2) | Change in Rate of Exchange (3) | subsidy or grant or reimbursement, by whatever name called (4) | Purchases(B) (1+2+3+4) |
| Plant and Machinery @ 40% | | | | | No re | ecords added | | |

| | | Deductions Det | ails (From P | oint No.18) |
|---|------------|-----------------|--------------|--|
| Description of the Block of Assets/Class of Assets | SI. No. | Date of Sale | Amount | Whether deletions are out of purchases put to use for less than 180 days |
| Furnitures & Fittings @ 10% | 1. | • | | No records added |
| Description of the Block of Assets/Class of Assets | SĮ. No. | Date of Sale | Amount | Whether deletions are out of purchases put to use for less than 180 days |
| Building @ 10% | 1 | 01-Apr- 2022 | ₹ 26,191 | |
| Description of the Block of Assets/Class of Assets | SI. No. | Date of Sale | Amount | Whether deletions are out of purchases put to use for less than 180 days |
| lant and Machinery @ 15% | | | | No records added |
| Description of the Block of Assets/Class of Issets | SI. No. | Date of Sale | Amount | Whether deletions are out of purchases put to use for less than 180 days |
| lant and Machinery @ 40% | | | | No records added |

This form has been digitally signed by having PAN from IP Address 117.242.40.11 on Dsc SI.No and issuer

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| | MARCH 2023 | |
|--|------------|-----------------------|
| Particulars | NOTE NR. | As at 31,43,2023 |
| L EQUITY AND LIABILITIES | | Amount in Rapees |
| (1) Pariners's Funds | 1 | |
| (a) Partners' Contribution | | |
| (b) Reserves and Surplus | . 1 | 48,055,489. |
| (2) Shore Application memory pending allotment | | |
| | | |
| (5) Non-Carrowr Liabilities | | |
| (a) Long-Tann Borrowings | 2 | |
| (b) Other Long Term Liabilities & Provision | - | 2,559,795,0 |
| (4) Carrent Liabilities | | a line to the line of |
| (a) Short-Term Borrowings | | |
| (b) Trade Payables | | |
| :) Other Carront Liabilities | 3 | 2,268,308.0 |
| (d) Short-Term Provisions | 4 | 8,614,767.8 |
| | 5 | |
| ILASSETS Total Equity & Lieblini | a . | 61,528,360.2 |
| (1) Nen-Current Assets | | |
| (a) Fixed Assets (Net Block) | | · |
| (i) Tangible Assets | 6 | |
| (ii) Intergible Assets | | 2,301,980.5 |
| (iii) Capital Work In Progress | | |
| | | |
| (b) Non-current investments | | 2,301,981.53 |
| (c) Long term loans and advances | 1 1 | |
| (d) Other non-carrent assets | | |
| (2) Current Assets | | |
| (a) Current investments- FD | | |
| Instories | | 7,120,000.00 |
| (c) Trade receivables | | 13,755,930.11 |
| (d) Cash and cash equivalents | 7 | 4,755,100,00 |
| (c) Short-term loans and advances | 8 | 2,823,100.41 |
| () Other current assets | - 9 . | 25,660,926.00 |
| | 10 | 5,111,323.20 |
| - Total Asunts | | 61.50R.368.24 |

| STAR DEVELOPERS F-126, Ununti Tower, Central Spine, Vidhyadhar Nagar, Jaipur | | | | | |
|---|---------------------------------|----------------|------------------|-------|--|
| F-126, Linearti Tenere, Control Sider, Mills, and | STAR DEV | LOPERS | | | |
| Contrast Spine, Vickyadkar Nagar, Jakaar | F-126, Unnati Tower, Central Sp | ine, Vidhyadha | er Nagar, Jainer | · · · | |

| No | Particulars | Note No. | For the F.Y. anding on 31.03.2023 |
|-------|--|-------------|--------------------------------------|
| 1 | Revenue from operations | | Amount in Ruppers |
| п | Other Income | 11 | 24,897,000.00 |
| 111 | | 1 L | 172,874.55 |
| IV | Expension III. Total Revenue (I + II) | (C | 25,069,874,55 |
| | Cost of Construction & Development | | |
| | Parchase of Stock-in-Tride | 12 | 1,972,106.42 |
| | Changes in leventories of finished goods, work-in-progress and Stock-in- Trade | 13 | - |
| * | Trade | | 12.000 000 00 |
| | Employee Benefit Expense | 14 | 15,826,770.23 |
| | Pinancial Costs | 15 | 240,422.00 |
| | Depreciation and Amortization Expanse | 16 | - 65,173,06 |
| | Other Expenses | 6 | 406.315.00 |
| | | 17 | 2,380,399,59 |
| r | Total Exprases (IV) Profit before Remaneration and Interest to Partners and tax | | 20,992,186.30 |
| - 1 | interest of Partners and tax | (III-IV) | 4,177,688.25 |
| a | Remuneration and Interest to Partners | Г | |
| | A DESCRIPTION OF THE PARTY OF T | 18 | 2,440,107.55 |
| ar b | Profit before outraordinary items and tax (V - VI) | | |
| m | Estuordinary Dema | | 1,737,589.70 |
| x | Profit before tax (VII - VIII) | | |
| | terre and (en - vill) | | 1,737,588,70 |
| : b | Tux aspense: | | |
| 1 | (1) Current tax | | |
| 1 | (2) Deferred Provious Year Tax | | |
| τb | holls(Loss) from the period from continuing operationa | | |
| | contraction and period from contracting operations | (IX-X) | 1,737,580.70 |
| սխ | wf0(Loss) from discontinuing operations - | | |
| | the state of the s | | |
| աի | as expense of discounting operations | | |
| w p | reflo(Loss) from Discontinuing operations (XII - XIII) | - | |
| | | | |
| r IP | ofti(Loss) for the period (XI + XIV) | Por St | AR DEVELOPHER |
| Hei b | Accounts Forming Part of Financial Statements | _ | 1,737,580(70 |
| | | | 11. |
| Ters | as of our attached report of even date | | PARTNER |
| r for | R P Khundelwal & Associates For Star Deve | laners - | STAR DEVELOPERS |
| arter | red Accountants | abus For | STAR DEVELOPEDO |
| - | And 1001 A L Tara Chand Che | a floor | 001 640 |
| 12 | | | |
| (I | 1 TEVACI795C + | GIL | CI THEIR |
| A THE | (Khanddwal) 2. Anits Chendha | Por 8 | TAR DEVELOPERS |
| m. N | 0. 414141 | 9 | DEVELOPERS |
| m Re | p. No.: 001795C 3. Binod Maheslow | and a | a slaw |
| eN; 2 | 2414141BGYFCE2004 | | PARTNER |
| | aipar 4. Sri Krishna Cree | tors But Y | AR DEVELOPERS |
| ed: | 4. Sri Krishia Cru | -181 St | AR DRURI OPP |
| | | _ | AUGPERS |
| | | | Alles - |
| | | | DARTNER |

For STAR DEVELOPERS
 Stare
 Opsiling Capital
 Addition/WithIof
 Indirection
 Resturemention
 Profit
 Coling Publics

 30%
 17.5430.056.56
 -6.358.440.59
 Capital
 Resturemention
 Profit
 Coling Publics

 30%
 17.5430.056.56
 -6.358.440.59
 Capital
 Resturemention
 Profit
 Caling Publics

 30%
 64.5531.72
 -0.358.440.59
 4.204.440.71
 300.000
 531.377.21
 12.338.450.59

 20%
 64.5531.72
 -0.31.390.50
 21.44.406.20
 347.44.71
 500.500.59
 345.54.51
 50.54.55.53

 20%
 550.7519.51.71
 -9.964.300.20
 24.44.71.20
 300.500.61
 347.55.74
 501.24.45.11
 501.24.55.75

 20%
 550.7519.51.71
 -9.964.300.20
 24.44.70.20
 347.64.64
 24.777.56
 347.56.75
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 345.56.75.56.75
 A. W. W. For STAR DEVELOPERS F14K DEVELOPERS F14K Unwall Tower, Central Space, Withyoshue Neger, Jupue SCHEDULE ANNEXED TO AND FORMING PART OF BALMACK SHEET AS ON \$143-1823 NOTE 1 PARTNERS JUND DETAILS OF PARTNERS CAPITAL ACCOUNT FOR THE YEAR ENDED AS ON 31ST MARCH, 2023 For STAR DEVELOPERS For STAR DEVELOPARS Time Chevel Choodbary Artine Chevel Choodbary Blined Mahetharari Sel Krifshene Comaton Pot Lid Tetal Pariners Name 50

| | | STAR DEVELOPERS F-124, Unneti Tower, Central Spine, Vidhyadhar Nagar, Jaipur | |
|------|---------------|---|--|
| Note | s Forming Int | legral Part of the Plaancial Statement for F.Y. 2022-23 | |
| NOT | ENO. 11 | | |

| Sr. No | Perticulars | Amount |
|--------|---|----------------|
| Α | Secured Loans - HDFC Bank Car Loan | |
| B | Unsecured Loans:- | 1,924,114.0 |
| 1 1 | Babito Choudhary , | |
| 2 | Baxsa Ram Choudhary | 300,000.0 |
| 3 | Binod Maheshwari & Sons HUF | 50,000.0 |
| 4 | Kawia Devi | 35,681.0 |
| | Total | 250,000.0 |
| NOTE | NO : 3 Trade Payables | 2,200,198,0 |
| Sr. No | Particulars | |
| 1 | Creditors for Goods and Services | Amount |
| | Tetal | 2,268,308.00 |
| | | 2,268,348.04 |
| NOTE | SO 14 Other Carrent Liabilities | |
| Sr. No | Particulars | Amount |
| | TDS Payable | 5,577.00 |
| | Landlord Booking | 4,707,065.80 |
| 41 | Advance from Castomers - Booking Cancel | 1,000,000.00 |
| | Audit Fees Payable | 25,000.00 |
| | Expenses Payable | 18,127,00 |
| | Salary Payable | 85,223.00 |
| | FMD (SD For Maintanance) Landlord | 1,268,150.00 |
| - | FMD (SD For Maintanance) Builders | 1,505,625.00 |
| - 19 | (Gal) | 8,614,767.80 |
| NOTE N | O.: 5 Short Term Provision | |
| Sr. No | Particulars | Amount |
| 1 P | tovision for Taxation | |
| 1 | 'etal | |
| OTH N | | |
| r. No | 0.2 7 Trade Receivables | |
| | Particulars Rush Agravalla A 207 | Amount |
| 2 8 | # Associates / Shri Ram 5 A -301 | 1,456,675.00 |
| 3 0 | itesh Chandra Bihani B-201 | 610,000.00 |
| 4 - M | Shark Kampa Mahada at a san | 2,460,000.00 |
| T | Had Por STAR DRVELOUD POR | STA1228425-00. |
| | 18/ CA NO | 4,755,100.00 |
| | (Temperation | Stinde I Tal |
| | For STAR DEVELOPERS For STA | R DEVELONER |
| | A MARCO | a pren. |

STAR DEVELOPERS F-126, Unnati Tower, Central Spine, Vidhyadhar Nagar, Juipar

Notes Forming Integral Part of the Financial Stalement for F.Y. 2022-23 NOTE NO.: 8 Cash & Cash Equivalent Sr. No.

| Sr. No | Particulars | | Amount |
|--------|--|---------------|--------------------------|
| 1 | Cash-in-Hand Cash Balance | | |
| 2 | Bank Bolance | Sab Total (A) | 585,557.00 585,557.00 |
| | IDBI Bank - 1278162000010140 IDBI Bank- RERA Acc IDBI Bank- Cheque in Hand | | 223,923.60 |
| | · 1 | | 2,000,000.0 |
| - | Total [A + B] | Sub Total (B) | 2,237,543.41 |
| | | | 2,823,100.41 |

NOTE NO.9 LOANS & ADVANCES RECOVERABLE IN CASH

| Sr. No | Particulars | Amount |
|-----------|---|---|
| 1 2 3 4 5 | (Subject to Confirmation) Margin Devi Orn Prakaba Katadhik Rajeto Lonadhary Loan Riemarchar Singh Jakhar Shri Salasar Judantala Park: SKG 83B LLP | 250,050,0 8,350,090,0 5,059,000,0 1,291,786,0 2,950,000,0 7,780,156,00 |
| | Total in Rs. | 25,668,926.00 |

| ie. No | Particulars | Amount |
|--------|--------------------------------------|---------------------------|
| 1.7 | Depaits | |
| | IVVNL Security Deposit | |
| 1 | Ranveer Singh Choudsury - Land Owner | 75,000.00 1,000,000.00 |
| | Sakhbir Singh - Land Owner | 3,000,000,00 |
| 2 | | |
| | Advance to Suppliar/Creditors | 274,666.00 |
| 3 | TCS Assets | |
| 1 | 1001000 | 19,778.00 |
| 4 | TDS Assets 2 | |
| _ | For STAR DEVELOPIES FOR | STAR DEVELOP |
| | Total in Rs. | |
| | Conto hora | \$111,323.20 |
| | - MATHER | O PART |
| | | Sundarah |
| | For STAR DEVELOPERS | T STAR DEVELO |
| | (R) (N) | 0.060 |
| | A ROAD | 2 Car |
| | PARTIER | CHR |

STAR DEVELOPERS F-126, Uanati Towar, Central Spine, Vidkyadher Nagar, Jaipur

 Notes Forming Integral Part of the Pinancial Statement for F.Y. 2022-23

 NOTE NO: 11 Revenue from Operation

 Sr. Nu

 Particulars

| Sr. No | Particulars | Amount |
|--------|---------------------------|---------------|
| _ | Income from Sale of Plats | 24,897,000.00 |
| _ | Total is Rs. | 24,897,000,00 |

| Sr. No | Particulars | Amount |
|--------|---------------------------------|------------------|
| 1 | Bricks Expenses | |
| 2 | Cornert Expenses | 15,600.0 |
| 3 | Chumical Expenses | 29,709.5 |
| 4 | Contractor Expenses | 21,349.8 |
| 5 | Electrical Item Expenses | 58,000.0 |
| 6 | Glass Expenses | 88,856.3 |
| | M-Sand / Dust | 19,617.0 |
| 8 | Marti Expenses | 43,686.0 |
| 9 | Other Site Expension . | 50,000.0 |
| 10 | Playts Expenses | 386,960.0 |
| 11- | Pipe Expenses | 151,015.0 |
| 12 | Rodi/Grit Expanses | 20,428.1 |
| 13 | Saintary & Hardware Expenses | 2,700.60 |
| 14 | Stone Expenses | 30,136.3; |
| 15 | Wooden and Fixture Expenses | 4,000.00 |
| 16 | Tike Expenses | 122,122.46 |
| | Conveyance Expenses | 42,316.31 |
| 18 1 | Ittesia/ Indoor Games Expenses | 10,240.66 |
| 19 8 | Teetricity Expenses | (2,500.00 |
| 20 F | reight & Unloading Charges | 27,193.00 |
| 21 6 | mutance Expanses | 17,150.00 |
| 22 1 | ntorest Paid Borrowed Funds | 34,556.93 |
| 23 8 | leversal of ITC-GST Rule 42(3) | 256,075.00 |
| 24 18 | ate Difference AParihase Raturn | 139,408.52 |
| 25 8 | alary Ske Staff Expenses | (1,107,644.00 |
| . 1 | etal in Rs. | 1,511,130.00 |
| - | | 1,972,106.42 |

| Sr. No | | Parties | thes | Amount |
|--------|---------------------------------|---------|------------------------|---------------------|
| | Purchase of Cor Total in Rs. | | Maxindr STAR DEVELOPER | For STAR DEVELOPERS |
| | | | For STAR DEVELOPERS | Por STAR DEVELORERS |

STAR DEVELOPERS F-126, Unsati Tower, Central Spine, Vidtyathar Nagar, Jaipur

| Notes Forming Integral NOTE NO : 14 Change | Part of the Financial Statement for F.Y. 2022-23 in Inventorics | |
|---|--|--|
| Sr. No | Particulars | |
| 1 Oceanian Security 6 | | |

| | STAR DEVELOPERS | |
|--|--|--|
| | F-126, Unnati Tower, Central Spine, Vidhyadha | r Nagar, Jainer |
| Nates | | |
| NOT | Forming Integral Part of the Financial Statement for F.Y. 2022- ENO : 14 Change in Inventories | 23 |
| _ | to the courge in ravendorica | |
| Sr. N | • Particulars | |
| 1 | Opening Stock -Filias | Annut |
| 2 | Closing Stock - Plats | 29,582,700.3 |
| | Total in Rs. | 13,755,930.1 |
| | | 15,826,970.23 |
| NOTE | NO : 15 Employement Benefit Expenses | |
| Sr. No | | |
| 1 | | Amount |
| ź | Salary to Office Employees Incentive Boran to staff | 239,046.00 |
| ŝ. | Staff Welfare Expenses | |
| 4 | Mobile Expenses | |
| - | Total in Rs. | 1,376.00 |
| | | 240,422.00 |
| OTE | NO : 16 Finance Costs | |
| | | |
| ir. No | 2 Particulars | Amant |
| 1 | Interest paid on Secured Loan-Car Loan | |
| 2 | Interest paid on Others | 66,173.06 |
| | Total in Rs. | |
| | | 66,173.06 |
| OTEN | NO: 17 Operational & other Expenses | |
| | | |
| | Busicalas | |
| r. No | Particulars | Amount |
| r. No | AMC Charges | |
| 1 Z | AMC Charges Advertisement and Marketine Exe | Ament 48,147,64 17,140,00 |
| 1 2 3 | AMC Charges Adventisement and Marketing Exp Audit Fees | 68,147,64 |
| r. No | AMC Charges Advertisement and Markering Exp And? Fees Wril Bird Net Expenses | 68,147,64 17,140.00 |
| 1 2 3 4 4 5 E | AMC Charges Advertisement and Macketing Exp Add/Frees Vrif Birth Net Expenses Bank Charge | 68,147,64 17,140,00 25,000,00 |
| 7. No 2 3 4 5 6 | AMC Charges Advertisement and Marketing Exp AddIf Feas Veti Bird Net Expenses Jank Charge Zenning Expenses | 48,147.64 17,140.00 25,000.00 66,428.00 |
| r. No 1 2 3 4 5 6 7 E | AMC Charges Advertisement and Markering Exp Add Frees Will Bird Net Expenses Bank Charge Dinating Expenses Dinating Expenses | 68,147,64 17,140,00 25,000,00 66,428,00 1,386,43 |
| r. No 1 2 3 4 5 6 7 8 6 | AMC Charges Advantisonment and Markering Exp Advantisonment and Markering Exp Well Bind Net Expenses Bank Charge Exerting Expenses Exerting Expenses | 46,147,64 17,140,00 25,000,00 66,428,09 1,336,43 6,617,00 |
| r. No | AMC Charges Advertisement and Markering Exp Add Frees Will Bird Net Expenses Bank Charge Dinating Expenses Dinating Expenses | 68,147,64 17,160,00 25,600,00 66,428,09 1,358,43 6,617,00 544,817,80 16,785,00 125,059,09 |
| 7. No 1 2 3 4 5 6 7 8 10 10 10 10 10 10 10 10 10 10 | AMC Charges AdvantSourcert and Marketing Exp AdvantSourcert and Marketing Exp Adville Tean Weil Bind Net Expanses Bank Charge Siming Expenses Source Expenses Source Expenses Source Expenses At & Lane Filling Fean GST Hore Expenses/Mise. Expresses | 68,147,64 17,140,00 25,000,80 66,428,00 1,336,43 6,617,00 16,617,00 16,735,00 125,5550 125,5550,0 737,00 |
| 1 2 3 4 7 2 3 4 7 4 5 4 5 4 5 4 5 4 5 4 5 4 5 4 5 4 5 | AMC Charges Advertisencer and Marketing Exp Advertisencer and Marketing Exp Mark Dange Deathing Expenses Deathing Expenses Source Expenses Source Expenses Source Expenses Source Expenses Net & Lan Filling Feen GST Infere Expenses/Mise: Expenses Infere Expenses/Mise: Expenses | 68,147,64 17,140,00 25,000,00 66,428,00 1,386,43 6,617,00 54,487,800 16,785,00 125,050,00 725,00 41,017,00 |
| 1 2 3 4 7 5 5 6 7 5 6 7 5 6 7 5 6 10 10 10 10 10 10 10 10 10 10 10 10 10 | AMC Charges AdvantSoncer and Markering Exp. AdvantSoncer and Markering Exp. Advant Feen Well Bind Net Expenses Bank Charge Bank Charge Ban | 68,147,64 17,140,00 25,600,00 66,428,00 1,336,43 6,617,00 544,817,60 15,555,00 125,0550,00 737,00 41,017,60 30,607,00 |
| 1 2 3 4 5 6 7 E 9 10 11 2 9 10 11 11 11 11 11 11 11 11 11 11 11 11 | AMC Charges Advertisencer and Markering Exp Advertisencer and Markering Exp Mark Darge Searing Expenses Searing Expenses Searing Expenses Searing Searces Searing Searces Second Data Second Searces Second Searces Sea | 48,147,64 17,140,00 25,000,80 66,438,00 1,386,43 6,612,00 16,785,00 16,785,00 125,056,00 737,00 41,017,00 30,067,00 27,889,00 |
| 1 2 3 4 5 6 7 E 9 10 11 2 8 M P | AMC Charges Advertisement and Marketing Exp Advertisement and Marketing Exp Advertisement and Advertise Blank Charge Distanting Expenses Nextric Expenses Sentration (Expenses) Hit & Lan Pilling Fees (ST Hiters Lapreseu/Mise, Expenses Hitring & Stationary, Office Expenses Hitring & Stationary, Office Expenses Hearing Depreseuration Hearing Depresent | 68,147,64 17,140,00 25,600,00 66,428,00 1,356,43 6,617,00 544,817,200 16,785,00 125,556,00 737,00 40,107,00 27,585,00 55,858,00 55,858,00 |
| 7. No 1 2 3 4 5 6 7 8 9 10 1 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | AMC Charges Advertisement and Marketing Exp Advertisement and Marketing Exp Mark Teng Watility and Separates Tank Charge Seating Expenses Source Expenses Source Expenses Heat Law Filler Frenc GAT Wore Lay Filler Frenc GAT Wore Composed Statement Processing Fore With Expenses Mediational Expenses Prefision Expenses Prefision Expenses | 68,147,64 17,140,00 25,600,00 66,428,00 1,386,43 6,617,00 16,785,00 125,656,00 737,00 41,017,70 30,667,00 27,889,00 55,558,00 |
| r. No | AMC Charges Advertisencer and Markering Exp Advertisencer and Markering Exp Advertisencer and Adverting Exp Advertise Expenses Beatrie Expenses Beatrie Expenses Beatrie Expenses Beatrie Expenses Storeit on TDS Wrieriu an TDS Wrieri | 48,147,64 17,140,00 25,000,80 64,438,00 544,817,80 16,617,80 16,715,06 16,715,06 17,75,06 12,755,00 737,00 31,0477,00 77,883,00 55,838,00 55,838,00 |
| r. No 1 2 3 4 5 6 7 8 9 10 1 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | AMC Charges Advertisement and Marketing Exp Advertisement and Marketing Exp Mark Teng Watility and Separates Tank Charge Seating Expenses Source Expenses Source Expenses Heat Law Filler Frenc GAT Wore Lay Filler Frenc GAT Wore Composed Statement Processing Fore With Expenses Mediational Expenses Prefision Expenses Prefision Expenses | 48,147,64 17,140,00 25,000,90 66,438,09 1,358,43 6,617,00 54,487,200 16,738,50 125,059,00 737,00 41,017,00 30,467,30 25,858,00 55,858,00 55,858,00 55,858,00 55,858,00 55,858,00 55,858,00 55,858,00 56,000,00 56,000,00 56,000,00 56,000,00 56,000,00 56,000,00 56,000,00 55,858,00 56,000,00 56,000,00 56,000,00 56,000,00 55,000,00 55,000,00 56,000,000,00 56,000,00 56,000,00 56,000,00 56,000,00 56,000,00 56,000,00 56,000,00 56,000,00 56,000,00 56,000,00 56,000,000,000,00 56,000,000,000,000,00 56,000,000,000,000,000,000,000,000,000,0 |

S TRANKLINSK BOD

For STAR DEVELOPERS

| Sr. No | NO : 18 Partners' Remaneration and Interest Particulars | |
|--------|---|--------------------------|
| 1 | Data Chund Chitofhury - 30% | Amount |
| | Inforest on Capital | |
| | Reneperation | 420,630.74 300.000.00 |
| 2 | Anita Cheadbary Partner -36% | |
| | itterest on Copital | |
| - 1 | Remoneration | 420,445.71 |
| 3 1 | Binod Maheshwari - 20% | 300,000.00 |
| | flerent on Copital | |
| þ | Remuneration | 284,832,90 |
| 4 1 | With a fear and a fear a fe | 300,000.00 |
| | iri Krishna Creatora Prz. Lot - 20% | |
| þ | ternaration | 414,198.20 |
| - | otal in Rs. | |
| - 10 | No. II NA | 2,440,107.55 |
| | | |
| | For STAR DEVEL PERS | T STAR DEVELOPE |
| | SCO 1 | เปลือ เป็น |
| | PARTNER | PARTN |
| | 2 | |
| | For STAR DEVELOPERS | STAR DEVELOPES |
| | O COA | 22000 |
| | PARTICER | CRIRTON |
| | | |
| | | |
| | | |

| PLAN (waith The CHART AND THE | | | TATES CLASSE WAY | ł | | 10 NO | | 2010k m | | | 11 March 2 March 12 | | 1 TBHE CE | HINAS FOI STAR DEVIEL | | Parage Discussion | | IDMIN LOL | THERE MORE AND | 1000.0 | decision 2 Ministration | For STAR DEVELOPERS | The second secon | | Aman |
|--|------------------|---------------------------|------------------|---|---------|-------|---|-------------|-----------|------------|---------------------|----------|-----------|-----------------------|---|-------------------|---------------|-----------|--|--------------|-------------------------|---------------------|--|---|----------------------|
| A Martin Control of Co | Ann Yogor, Asjum | INCOMPLETE | | | 10 | | | | 11007.000 | - CONTRACT | 1216.40 | Disk(30) | | 100014 D | | | | | | | | 00 100 | | | Í |
| A Martin Control of Co | STATEAULOUNG | NI CRIAT FOR THE VEHICLE. | Ĕ | Ł | | | 2 | | | | | Ĩ | | | 1 | | | | | ľ | L | | 111 | 4 | + |
| A constraint of the second sec | P426, Less | DIGPRICIATIO | RAT | | Date of | | | | | | | | | 100 | 2 | | MTTHA MA BTHA | | NULL N NULL N | 41203.40 152 | | 11 | 194 | 1 | 1404.00 110714.00 |

STAR DEVELOPERS F-126, Unnati Tswer, Castral Spine, Vidbyadhar Nagar, Jaipar NOTE NO : 3 Trade Payables

| Particulars | As as 31st Mar, 2023 |
|---|-------------------------|
| Creditors for Goods and Services | |
| Alea Kitchans | |
| Aravañ Hardwere | 22,114.00 |
| Annuli Timbers | 27,569.00 |
| Global Gloss Agencies | 68,349.00 |
| Jugitish Raigar | 23,148.00 |
| Khashi Enterprises | 90,160.00 |
| Kone Elevator India Pvt.Ltd | 25,000.00 |
| Lawa Care Services | 119,136.00 |
| Machiwal Robit & Associates | - 38,014.00 |
| M/S Sanitary House | 9,000.00 |
| Neeraj Pep Contractor | 23,533.00 |
| Nidhi Electrotech | 9,826.22 |
| Practise World Build Square Pvt. Ltd | 41,000.00 |
| Prakash Hardward | 214,242.00 |
| Rajat Khuteta | 11,483.00 |
| Rajesh Choudbary Petty A/c | 12,000.00 |
| Raj Traders | 1,155,051,00 |
| Samriduce Sales Corporation | 30,000.00 |
| Senoca Tradelink PytLtd. | 7,960.00 |
| Shree Nath And Company | 32,733.00 |
| Shri Hinglaj Glass And Art Palace | 4,950.00 |
| Siri Nath Building Material | 232,058.78 |
| Sri Krishna Enterprises | 27,200.00 |
| S.R. Tiles Home | 12,235.00 |
| Sunil Sharma(Modahar Kitahen Labour Work) | 17,790.60 |
| Grand Tetal | 13,728.00 |
| 0.0011001 | 2,268,368.60 |

| Particulars | As as 31st Mar, 2023 |
|--|---|
| Anhuja Genera Linited Niroso Vista Corp Lal Ceneri Sir Ran Taden Ster Pratistra Ovroris Welfan SocietFor: STAR DEVELOPERS | 5,000,00 255,00 For ST/66,124001LOP |
| Sab Tetal | 274,666.00 \$0.40 |
| For STAR DEVELOPERS | For STAR DEVELOP |

Chartered Accountants F-34, DWARIKA TOWER, CENTRAL SPINE, VIDHYADAHAR NAGAR. JAIPUR-302039(RAJ)

Tel:- . 91-9024854941, 8740977111

Email:

canitinkhandelwal@ymail.com

ANNEXURE TO FORM 3CB

NOTES TO THE ACCOUNTS FORMING PART OF THE BALANCE SHEET AS ON 31.03.2023 AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON THAT DATE OF STAR DEVELOPERS SIG. PARTNERS: TARA CHAND CHOUDHARY

A. SIGNIFICANT ACCOUNTING POLICIES

1 METHOD OF ACCOUNTING

These accounts have been prepared under historical cost convention and on accrual basis.

2 INVENTORY VALUATION :-

Stock in trade : At cost OR at realisable value whichever is less.

3. FIXED ASSET AND DEPRECEIATION

Fixed assets are capitalized on cost inclusive of all direct expenses incurred to put in use. Depreciation on fixed assets is provided in books of accounts at applicable rates prescribed under Income Tax act, 1961.

4. REVENUE RECOGNITION

Revenue from real estate developmental projects under development is recognized based on 'Percentage Completion Method'. The Percentage Completion Method is applied when the stage of completion of the project reaches a reasonable level of development. For projects that commenced on or after 1st April 2012 or where revenue on a project is being recognized for the first time on or after that date, the threshold for 'reasonable level of development' is considered to have been met when the criteria specified in the Guidance Note on Accounting for Real Estate Transactions (Revised 2012) issued by the Institute of Chartered Accountants of India are satisfied, i.e., when:

- (a) All critical approvals necessary for commencement of the project have been obtained.
- (b) The expenditure incurred on construction and development costs is not less than 25 % of the construction and development costs.
- (c) At least 25% of the saleable project area is secured by contracts or agreements with buyers.



Chartered Accountants

F-34, DWARIKA TOWER, CENTRAL SPINE, VIDHYADAHAR NAGAR. JAIPUR-302039(RAJ)



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canitinkhandelwal@ymail.com

At least 10 % of the total revenue as per the agreements of sale or any other legally enforceable documents are realised at the reporting date in respect of each of the contracts and it is reasonable to expect that the parties to such contracts will comply with the payment terms as defined in the contracts.

5. TAXATION

i) Income tax

The firm provides for Income Tax on self Assessment Basis.

6. CONTINGENT LIABILITY

Contingent liabilities are usually not provided unless it is probable that future outcome be materially detrimental to the business.

B. <u>EXPLANATORY STATEMENTS</u>

- 1. The Partnership Firm STAR DEVELOPERS is carrying on the business of Real Estate, Constructing Residential Building and Sell of Flats.
- 2. Balances of sundry creditors, Customer advances and banks are subject to confirmation and reconciliation from the respective parties yet the same are assumed be genuine and receivable and payable by the proprietor (as the case may be) in ordinary course of the business.
- 3. The amount of GST paid is not debited to Profit & Loss Account as the same is treated as a liability of the firm when collected from the customers and payment is treated as discharge of the liability.
- 4. It is explained by the assessee that no delayed payment has been made to any supplier by the assessee ,however the assessee did not obtain certificate from the concerned suppliers regarding their being an enterprise covered under the provisions of Micro, Small and Medium Enterprises Development Act, 2006, as such the necessary details as required to be reported under para 17A of form 3CD is not provided, however it is noted that no amount of interest is charged to profit and loss account, which is inadmissible u/s 23 of MSMED Act, 2006.
- Purchases are recorded in the books net of discount and rebate allowed by the suppliers.
- 6. It has been observed by us that some of the expenditure made by the assessee are not supported with third party invoice and it has been explained by the partner of the firm that looking to the nature of business of the firm, it seems genuine.



Chartered Accountants F-34, DWARIKA TOWER, CENTRAL SPINE, VIDHYADAHAR NAGAR. JAIPUR-302039(RAJ)



Tel:- 91-9024854941, 8740977111

Email:

canitinkhandelwal@ymail.com

- 7. It has been observed that the assessee, had made Fixed Deposits for the short period and the interest earned had been considered as indirect income and the same had been taxable under B&P head only.
- 8. It has been observed that the assesse had taken completion certificate from the authority ending in March 22. Afterwards all the expenses which were incurred and booked under Direct expenses/construction expenses during the FY 2022 -23 were expenses in continuation of expenses from March 2022. There were no major/material expenses incurred.
- 9. Advance received from Customer as recorded in books of account of the firm are subject to verification and reconciliation from GST returns.
- 10. The provisions of Chapter XVII-B regarding deduction of tax at source and payment thereof to the credit of Central Government are duly complied.
- 11. Partners had mutually decided to charge Interest on Capital Balance @ 3%.
- 12. No Provision is debited for current year or deferred periods in respect of income tax in the profit and loss account, it is explained that the Income Tax is personal Liability of the assessee, hence the same is charged to his capital account when paid, hence the provision of AS-22 issued by ICAI regarding accounting for taxation stands un-complied with to that extent.
- 13.

Other Observations/Explanation with reference to queries in "Form 3CD"

FRN001795C

| Observations to "Form 3CD" |
|---|
| The Profit and loss does not include any Expenditure of personal nature as explained by the proprietor, however expenses on Telephone and conveyance may include personal expenditure, the same could not be verified by us. Necessary certificate in this regard has been obtained from the assessee. |
| The firm is carrying on business of Real Estate, Constructing Residential Building and Sell of Flats. As POC applicable as all the conditions were fulfilled, as stated above. The value of stock certified by Partner calculated considering POC, as follows:- Closing Stock :- 1,37,55;930.11/- |
| Gross Profit -70,98,123.35/- Net Profit 17,37,580.70/- |
| |

F-34, DWARIKA TOWER, CENTRAL SPINE, VIDHYADAHAR NAGAR. JAIPUR-302039(RAJ)

Tel:- 91-9024854941, 8740977111

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canitinkhandelwal@ymail.com

Annexure 'A' IN CASE OF STAR DEVELOPERS, PARTNER TARA CHAND CHOUDHARY (Asst Year 2023-24) NOTES TO THE REPORT

Email:

(Forming part of Form 3CB and 3CD being audit report under Sec. 44AB of the I-tax Act, 1961)

- 1. The report is to be read in conjunction with the audited accounts and notes appearing thereon, which forms an integral part of this report.
- 2. The figure and information furnished in the report have been compiled by the management and have been verified by us on the basis of such test checks as considered appropriate. Further, wherever the information is stated to be "NIL" or "Not Applicable" (N.A.), these have been concluded on the basis of management certificate/representation.
- 3. The accompanying financial statements and Form No. 3CD is the responsibility of the management. The management is responsible for the preparation of these statements that give a true and fair view of the Financial Position and Financial Performance of their concern in accordance with Accounting Standards applicable to them and in accordance with the accounting principles generally accepted in India.
- 4. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
- 5. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

In terms of Our Audit Report of even Date FRN001795C

Chartered Accountants

F-34, DWARIKA TOWER, CENTRAL SPINE, VIDHYADAHAR NAGAR. JAIPUR-302039(RAJ)

Tel:- 91-9024854941, 8740977111

Email:

canitinkhandelwal@ymail.com

Annexure 'B'-

IN CASE OF STAR DEVELOPERS, PARTNER TARA CHAND CHOUDHARY OBSERVATIONS REGARDING FORM 3CD- Asst Year 2023-24 (Forming part of the report under Sec. 44AB of the Income-tax Act, 1961)

1. Clause 13f Disclosure under ICDS

ICDS I- Accounting Policies

The significant accounting policies adopted for preparation of financial statements forms part and have been disclosed separately in Notes to the Accounts forming part of the financial statements and there is no change in accounting policy regularly employed by the assessee. However, for the purpose of making compliance of Income Computation and Disclosure Standards, the assessee has adopted policies to modify the computation of income, in terms of applicable 'Income Computation and Disclosure Standards' which are separately disclosed hereinafter.

ICDS II- Inventory

Total carrying amount of inventories and its classification appropriate to the assessee and the accounting policies adopted in measuring inventories including the cost formulae used have been disclosed separately and forms part of the financial statements and there is no change in the accounting policies adopted in measuring inventories. Wherever the inventories are valued at cost, while considering the cost of purchases in inventory, it doesn't include the amount of taxes/duties which are subsequently recoverable from taxing authorities. Similarly, the amounts of purchases are also stated net of such taxes/duties.

ICDS 4- Revenue Recognition

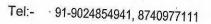
The significant accounting policies adopted for recognition of revenue forms part and have been disclosed separately in the financial statements and there is no change in accounting policy regularly employed by the assessee. The assessee has adopted a policy to modify the computation of income for the purpose of making compliance of Income Computation and Disclosure Standard-IV. The disclosures as per ICDS-4 are as under:

- (a) In a transaction involving sale of good, total amount not recognised as revenue during the previous year due to lack of reasonably certainty of its ultimate collection along with nature of uncertainty: Rs Nil
 (b) The amount of revenue from continue transaction
 - The amount of revenue from service transactions recognised as revenue during the previous year



Chartered Accountants

F-34, DWARIKA TOWER, CENTRAL SPINE, VIDHYADAHAR NAGAR. JAIPUR-302039(RAJ)





Email:

canitinkhandelwal@ymail.com

- The assessee is not engaged in service contracts during the year. (c) (d)
- For service transactions in progress at the end of previous year: Not Applicable (e)
- Interest on refund of any tax, duty or cess is deemed to be the income of the previous year in which such interest is received.

Dividends are recognised in accordance with the provisions of the Income Tax Act, (f) 1961.

ICDS 5- Tangible Fixed Assets

The significant accounting policies adopted for 'Tangible Fixed Assets' forms part and have been disclosed separately in the financial statements and there is no change in accounting policy regularly employed by the assessee. However, for computation of income, depreciation on 'tangible fixed assets' has been computed in accordance with the provisions of the Income Tax Act. 1961.

ICDS 7- Government Grants

Not applicable

ICDS 9- Borrowing Cost

In the business of the assessee there no qualifying asset which necessarily require a period of twelve months or more for its acquisition, construction or production, however, where funds are borrowed specifically for the purposes of acquisition, construction or production of a qualifying asset, the amount of actual borrowing costs incurred during the period on the funds so borrowed is capitalized on that respective asset following ICDS-IX and the provisions of Income Tax Act, 1961. In view of this policy an amount of Rs NIL pertaining to borrowing costs was capitalized during the previous year.

ICDS-10- Provisions

f)

In respect of Provisions:-Nature of obligation, Audit fees,

its carrying amount at the beginning: a)

25,000/its carrying amount at the at the end of the Previous Year b) 25,000/additional provisions made during the previous year, c)

including increases to existing provisions

amounts used, that is incurred and charged against the provision, d) during the previous year e)

25,000/-

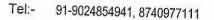
unused amounts reversed during the previous year

the amount of any expected reimbursement, stating the amount



25,000/-NIL

Chartered Accountants F-34, dwarika tower, central spine, vidhyadahar nagar. Jaipur-302039(Raj)



Email:

canitinkhandelwal@ymail.com

NIL

of any asset that has been recognised for that expected reimbursement

In respect of Asset:-NIL

In terms of Our Audit Report of even Date

For STAR DEVELOPERS

(TARA CHAND CHOUDHARY)

For R P KHANDELWAL & ASSOCIATES **Chartered Accountants** Iwal 8 10/ma

FRN001795C (CA. NITIN KHANDELWAL) (PARTNER) ed Accou M.NO. 414141 FRN NO. 001795C UDIN-23414141BGYFCE6004 Place: JAIPUR Date: 17.09.2023