

**FORM NO. 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**

1. We have examined the balance sheet as at 31st March 2020 and the Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020 attached herewith, of DELTA AUTOCORP LLP 4TH FLOOR, IDEAL CENTRE, 9, A J C BOSE ROAD, A J C BOSE ROAD, KOLKATA, WEST BENGAL, 700017 AAMFD3535B,

2. 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 4TH FLOOR, IDEAL CENTRE, 9, A J C BOSE ROAD, A J C BOSE ROAD, KOLKATA, and 0 branches.

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

(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 knowledge and belief, were necessary for the 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 view:-

(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2020 ;and

(ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.

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

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

Sl No.	Qualification Type	Observations/Qualifications
1	Records produced for verification of payments through account payee cheque were not sufficient.	The assessee has not made any payments exceeding the limit in section 40A(3)/269SS/269T in Cash. However, it is not possible for us to verify whether the payments in excess the specified limit in section 40A(3) /269SS/269T have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence are not in possession of the assessee.

Place New Delhi  
Date 28/12/2020

Name Padam Kumar Gupta  
Membership Number 087747  
FRN (Firm Registration Number) 0009061N  
Address 11/6B, IInd Floor, Shanti Chambers,, Pusa Road,, PUSA ROAD, New Delhi, DELHI, 110005

**FORM NO. 3CD**

[See rule 6G(2)]

**Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961**

1	Name of the assessee		<b>DELTA AUTOCORP LLP</b>				
2	Address		<b>4TH FLOOR, IDEAL CENTRE, 9, A J C BOSE ROAD, A J C BOSE ROAD, KOLKATA, WEST BENGAL, 700017</b>				
3	Permanent Account Number (PAN)		<b>AAMFD3535B</b>				
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same		<b>Yes</b>				
	Sl No.	Type	Registration Number				
	<b>1</b>	<b>Goods and Services Tax WEST BENGAL</b>	<b>19AAMFD3535B1ZM</b>				
5	Status		<b>LLP</b>				
6	Previous year from		<b>01/04/2019 to 31/03/2020</b>				
7	Assessment Year		<b>2020-21</b>				
8	Indicate the relevant clause of section 44AB under which the audit has been conducted						
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted					
	<b>1</b>	<b>Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits</b>					
9	a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?					
		Name				Profit Sharing Ratio (%)	
		<b>ANKIT AGARWAL</b>				<b>90</b>	
		<b>UNITED Management Consultancy Pvt Ltd</b>				<b>10</b>	
9	b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.					
		Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
		<b>01/04/2019</b>	<b>Ankit Agarwal</b>	<b>CHANGE</b>	<b>33.33</b>	<b>90.00</b>	<b>Increase in Profit Sharing ratio</b>
		<b>01/04/2019</b>	<b>UNITED MANAGEMENT CONSULTANCY PRIVATE LIMITED</b>	<b>ADD</b>	<b>0</b>	<b>10.00</b>	<b>Incoming of Partner</b>
		<b>01/04/2019</b>	<b>SUBODH AGARWALLA</b>	<b>DEL</b>	<b>33.33</b>	<b>0</b>	<b>Outgoing of Partner</b>
		<b>01/04/2019</b>	<b>SUDHANSHU AGARWALLA</b>	<b>DEL</b>	<b>33.34</b>	<b>0</b>	<b>Outgoing of Partner</b>
10	a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).					
		Sector	Sub Sector			Code	
		<b>MANUFACTURING</b>	<b>Manufacture of motor vehicles</b>			<b>04084</b>	
10	b	If there is any change in the nature of business or profession, the particulars of such change					<b>No</b>
		Business	Sector	SubSector		Code	
		<b>Nil</b>					
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					<b>No</b>
		Books prescribed					
11	b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above					
		Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
		<b>Cash Book (Computerized)</b>	<b>4th FLOOR, IDEAL CENTRE</b>	<b>9, A.J.C. BOSE ROAD POLICE STATION - SHAKESPEARE SARANI</b>	<b>KOLKATA</b>	<b>WEST BENGAL</b>	<b>700017</b>
		<b>Bank Book (Computerized)</b>	<b>4th FLOOR, IDEAL CENTRE</b>	<b>9, A.J.C. BOSE ROAD POLICE STATION - SHAKESPEARE SARANI</b>	<b>KOLKATA</b>	<b>WEST BENGAL</b>	<b>700017</b>

	General Ledger (Computerized)	4th FLOOR, IDEAL CENTRE	9, A.J.C. BOSE ROAD POLICE STATION - SHAKESPEARE SARANI	KOLKATA	WEST BENGAL	700017
	Subsidiary Ledgers For Creditors/Debtors/Advances etc. (Computerized)	4th FLOOR, IDEAL CENTRE	9, A.J.C. BOSE ROAD POLICE STATION - SHAKESPEARE SARANI	KOLKATA	WEST BENGAL	700017
	Journal (Computerized)	4th FLOOR, IDEAL CENTRE	9, A.J.C. BOSE ROAD POLICE STATION - SHAKESPEARE SARANI	KOLKATA	WEST BENGAL	700017
	Fixed Assets Register (Computerized)	4th FLOOR, IDEAL CENTRE	9, A.J.C. BOSE ROAD POLICE STATION - SHAKESPEARE SARANI	KOLKATA	WEST BENGAL	700017
	Stock Register (Computerized)	4th FLOOR, IDEAL CENTRE	9, A.J.C. BOSE ROAD POLICE STATION - SHAKESPEARE SARANI	KOLKATA	WEST BENGAL	700017
	Purchase & Sales Register (Computerized)	4th FLOOR, IDEAL CENTRE	9, A.J.C. BOSE ROAD POLICE STATION - SHAKESPEARE SARANI	KOLKATA	WEST BENGAL	700017
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
	Books Examined					
	Cash Book					
	Bank Book					
	General Ledger					
	Subsidiary Ledgers For Creditors/Debtors/Advances etc.					
	Journal					
	Fixed Assets Register					
	Stock Register					
	Purchase & Sales Register					
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).					No
	Section Nil					Amount
13 a	Method of accounting employed in the previous year		Mercantile system			
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.					No
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.					
	Particulars		Increase in profit(Rs.)		Decrease in profit(Rs.)	
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).					No
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.					
	ICDS		Increase in profit(Rs.)		Decrease in profit(Rs.)	Net effect(Rs.)
	Total					
13 f	Disclosure as per ICDS.					
	ICDS		Disclosure			
	ICDS I - Accounting Policies		As per accounting policies & notes to financial statements			
	ICDS II - Valuation of Inventories		As per accounting policies & notes to financial statements			
	ICDS III - Construction Contracts		NOT APPLICABLE			
	ICDS IV - Revenue Recognition		As per accounting policies & notes to financial statements			
	ICDS V - Tangible Fixed Assets		As per Fixed Assets and Depreciation Chart annexed in FORM 3CD			
	ICDS VII - Governments Grants		NOT APPLICABLE			
	ICDS IX - Borrowing Costs		As per accounting policies & notes to financial statements			
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets		Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.			
14 a	Method of valuation of closing stock employed in the previous year.				Lower of Cost or Net realizable value. Cost is determined on FIFO basis.	
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:					No
	Particulars		Increase in profit(Rs.)		Decrease in profit(Rs.)	
15	Give the following particulars of the capital asset converted into stock-in-trade					

	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade							
	Nil										
16	Amounts not credited to the profit and loss account, being:-										
16 a	The items falling within the scope of section 28										
	Description			Amount							
	Nil										
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned										
	Description			Amount							
16 c	Escalation claims accepted during the previous year										
	Description			Amount							
	Nil										
16 d	Any other item of income										
	Description			Amount							
	Nil										
16 e	Capital receipt, if any										
	Description			Amount							
	Nil										
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:										
	Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable			
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-										
	Description of Block of Assets	Rate of depreciation (In Percent-age)	Opening WDV (A)	Purchase Value (1)	MOD-VAT (2)	Change in Rate of Ex-change (3)	Subsidy/Grant (4)	Total Value of Purchases (B) (1+2+3+4)	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
	Plant & Machinery @ 15%	15%	477930	332973	0	0	0	332973	0	152829	658074
	Plant & Machinery @ 40%	40%	117851	352249	0	0	0	352249	0	121990	348110
	Furnitures & Fittings @ 10%	10%	23792	10000	0	0	0	10000	0	2879	30913
	Intangible Assets @ 25%	25%	1323402	508151	0	0	0	508151	0	420479	1411074
	* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page										
19	Amounts admissible under sections :										
	S.No	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.							
	Nil										
20 a	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]										
	Description									Amount	
20 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 the concerned authorities		
	Provident Fund					15223	15/05/2019	15223	16/05/2019		
	Provident Fund					14385	15/06/2019	14385	11/06/2019		
	Provident Fund					15426	15/07/2019	15426	15/07/2019		
	Provident Fund					15039	15/08/2019	15039	13/08/2019		

		Provident Fund		15986	15/09/2019		15986	10/09/2019				
		Provident Fund		20850	15/10/2019		20850	11/10/2019				
		Provident Fund		22627	15/11/2019		22627	11/11/2019				
		Provident Fund		29466	15/12/2019		29466	11/12/2019				
		Provident Fund		26927	15/01/2020		26827	09/01/2020				
		Provident Fund		27293	15/02/2020		27293	11/02/2020				
		Provident Fund		25986	15/03/2020		25986	09/03/2020				
		Provident Fund		24384	15/05/2020		24384	09/04/2020				
		Any Fund set up under the provisions of ESI Act,1948		3699	15/05/2019		3699	16/05/2019				
		Any Fund set up under the provisions of ESI Act,1948		3885	15/06/2019		3885	13/06/2019				
		Any Fund set up under the provisions of ESI Act,1948		4181	15/07/2019		4181	15/07/2019				
		Any Fund set up under the provisions of ESI Act,1948		1912	15/08/2019		1912	14/08/2019				
		Any Fund set up under the provisions of ESI Act,1948		2086	15/09/2019		2086	13/09/2019				
		Any Fund set up under the provisions of ESI Act,1948		2388	15/10/2019		2388	14/10/2019				
		Any Fund set up under the provisions of ESI Act,1948		2277	15/11/2019		2277	13/11/2019				
		Any Fund set up under the provisions of ESI Act,1948		2914	15/12/2019		2914	13/12/2019				
		Any Fund set up under the provisions of ESI Act,1948		2848	15/01/2020		2848	15/01/2020				
		Any Fund set up under the provisions of ESI Act,1948		3069	15/02/2020		3069	13/02/2020				
		Any Fund set up under the provisions of ESI Act,1948		2989	15/05/2020		2989	13/03/2020				
		Any Fund set up under the provisions of ESI Act,1948		2769	15/05/2020		2769	14/04/2020				
21	a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc										
		Capital expenditure										
		Particulars					Amount in Rs.					
		Personal expenditure										
		Particulars					Amount in Rs.					
		Vehicle Running and Maintenance					9000					
		Donation Expenses					4500					
		Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party										
		Particulars					Amount in Rs.					
		Expenditure incurred at clubs being entrance fees and subscriptions										
		Particulars					Amount in Rs.					
		Expenditure incurred at clubs being cost for club services and facilities used.										
		Particulars					Amount in Rs.					
		Expenditure by way of penalty or fine for violation of any law for the time being force										
		Particulars					Amount in Rs.					
		Expenditure by way of any other penalty or fine not covered above										
		Particulars					Amount in Rs.					
		Expenditure incurred for any purpose which is an offence or which is prohibited by law										
		Particulars					Amount in Rs.					
(b)	Amounts inadmissible under section 40(a):-											
	(i) as payment to non-resident referred to in sub-clause (i)											
	(A) Details of payment on which tax is not deducted:											
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section200(1)												
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	
(ii) as payment referred to in sub-clause (ia)												
	(A) Details of payment on which tax is not deducted:											
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139.												
		Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee,if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any

(iii) as payment referred to in sub-clause (ib)											
(A) Details of payment on which levy is not deducted:											
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.											
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
(iv) fringe benefit tax under sub-clause (ic)											
(v) wealth tax under sub-clause (iia)											
(vi) royalty, license fee, service fee etc. under sub-clause (iib).											
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).											
	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode			
(viii) payment to PF /other fund etc. under sub-clause (iv)											
(ix) tax paid by employer for perquisites under sub-clause (v)											
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;											
	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks					
(d) Disallowance/deemed income under section 40A(3):											
	(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:										Yes
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account of the payee, if available					
	(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)										Yes
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account of the payee, if available					
(e) Provision for payment of gratuity not allowable under section 40A(7)											
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)											
(g) Particulars of any liability of a contingent nature											
	Nature Of Liability						Amount in Rs.				
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income											
	Nature Of Liability						Amount in Rs.				
(i) Amount inadmissible under the proviso to section 36(1)(iii)											
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006										
23	Particulars of any payment made to persons specified under section 40A(2)(b).										
	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)						
	Ankit Agarwal		PARTNER	Remuneration	1600000						
	PRIYANKA AGARWAL		Director in United Management Consultancy P Ltd	Consultancy fees	1200000						
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA.										
	Section	Description	Amount								
	Nil										
25	Any amount of profit chargeable to tax under section 41 and computation thereof.										
	Name of Person	Amount of income	Section	Description of Transaction	Computation if any						
	Nil										
26	(i)*	In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-									

26	(i)A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-													
26	(i)(A)(a)	Paid during the previous year													
		Section Nil				Nature of liability				Amount					
26	(i)(A)(b)	Not paid during the previous year													
		Section Nil				Nature of liability				Amount					
26	(i)B	was incurred in the previous year and was													
26	(i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)													
		Section				Nature of liability				Amount					
		Tax,Duty,Cess,Fee etc				GST payable				22986					
		Tax,Duty,Cess,Fee etc				TDS Payable				110384					
		Tax,Duty,Cess,Fee etc				ESI Payable				2769					
		Tax,Duty,Cess,Fee etc				Provident fund Payable				24384					
26	(i)(B)(b)	not paid on or before the aforesaid date													
		Section Nil				Nature of liability				Amount					
		(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)				No									
27	a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts										No			
		CENVAT/ITC		Amount				Treatment in Profit and Loss/Accounts							
		Opening Balance													
		Credit Availed													
		Credit Utilized													
		Closing/Outstanding Balance													
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-													
		Type		Particulars		Amount		Prior period to which it relates (Year in yyyy-yy format)							
		Nil													
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)											No			
		Name of the person from which shares received		PAN of the person, if available		Name of the company from which shares received		CIN of the company		No. of Shares Received		Amount of consideration paid		Fair Market value of the shares	
		Nil													
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same														
		Name of the person from whom consideration received for issue of shares		PAN of the person, if available		No. of Shares		Amount of consideration received		Fair Market value of the shares					
		Nil													
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? (b) If yes, please furnish the following details:											No			
		SI No.		Nature of Income				Amount							
		Nil													
B(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub-section (2) of section 56? (Yes/No) (b) If yes, please furnish the following details:											No			
		SI No.		Nature of Income				Amount							
		Nil													
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)											No			
		Name of the person	PAN of the person	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due	Amount repaid	Date of Repayment		

		from whom amount borrowed or repaid on hundi	person, if available							including interest		
Nil												
A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.											No
(b) If yes, please furnish the following details												
	Sl No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money					
Nil												
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B.											No
(b) If yes, please furnish the following details												
	Sl No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.	Details of interest expenditure carried forward as per sub-section (4) of section 94B:	Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)		
Nil												
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year.(This Clause is kept in abeyance till 31st March, 2020).											
(b) If yes, please furnish the following details												
	Sl No.	Nature of the impermissible avoidance arrangement				Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement						
Nil												
31	a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-										
	S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number(if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.			
	1	PRIYANKA AGARWAL	26/53, , , WEST PUNJABI BAGH, NEW DELHI, , DELHI, 1100	AOTPK2429N	3700000	No	3700000	Yes-Electronic clearing system				
	2	Sanwarmall Agarwalla	NAGALAND NURSING HOME, , , NEAR HOLY CROSS SCHOOL, CIRCULAR ROAD, DIMAPUR, , NAGALAND, 7971	ABZPA6349L	3000000	No	3000000	Yes-Electronic clearing system				



		3	Parsuram Sanwarmall Agarwalla	Ground Floor, Nagaland Nursing Home, , Circular road, Near Holy Cross School, Dimapur, , NAGALAND, 7971	AAGHP0476F	3000000	No	3000000	Yes-Electronic clearing system	
31	b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-								
		S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.		
		Nil								
(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)										
31	b(a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account								
		S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt	Date Of receipt		
		Nil								
31	b(b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-								
		S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt				
		Nil								
31	b(c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year								
		S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Payment	Date Of Payment		
		Nil								
31	b(d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year								
		S.No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment				
		Nil								
(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)"										

31	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 :-								
		S.No.	Name of the payee	Address of the payee	Permanent Account Number(if available with the assessee)of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.	
		1	Parsuram San warmall Agar walla	Ground Floor, Nagaland Nursing Home, , , Circular road, Near Holy Cross School, Dimapur, , NAGALAND, 7971	AAGHP0 476F	20000 00	2000000	Yes- Electronic clearing system		
31	d	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—								
		S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee)of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year				
		Nil								
31	e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—								
		S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee)of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year				
		Nil								
Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)										
32	a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available								
		S.No	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/ S and Date	Remarks		
		1	2018-19	BUSLOSS	3223926	3223926	143(1)	143 (1)		
32	b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.								Not Applicable
32	c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.								No
		If yes, please furnish the details below								
32	d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year								No
		If yes, please furnish details of the same								

32	e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73										
If yes, please furnish the details of speculation loss if any incurred during the previous year												
33		Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA) <b>No</b>										
		S.No	Section	Amount								
		Nil										
34	a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish <b>Yes</b>										
		S.No	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
		1	CALD10495C	194C	Payments to contractors	13884949	13884949	13884949	195092	0	0	0
		2	CALD10495C	194J	Fees for professional or technical services	2540141	2385001	2385001	240001	0	0	0
		3	CALD10495C	194H	Commission or brokerage	64000	64000	64000	3200	0	0	0
		4	CALD10495C	194-IB	Payment on Rent of Property	1497979	1423676	1423676	142368	0	0	0
		5	CALD10495C	192	Salary	9844146	425797	425797	1255	0	0	0
34	b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details: <b>Yes</b>										
		S.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.	If not, please furnish list of details/transactions which are not reported.				
		1	CALD10495C	24Q	31/07/2019	30/07/2019	Yes					
		2	CALD10495C	26Q	31/07/2019	30/07/2019	Yes					
		3	CALD10495C	26Q	31/10/2019	31/10/2019	Yes					
		4	CALD10495C	26Q	31/01/2020	29/01/2020	Yes					
		5	CALD10495C	26Q	30/06/2020	02/06/2020	Yes					
34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish <b>Yes</b>										
		S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment						
		1	CALD10495C	400	400	2019-07-06						
		2	CALD10495C	140	167	2020-01-07						
		3	CALD10495C	1303	1303	2020-05-29						
		4	CALD10495C	97	97	2020-03-23						
35	a	In the case of a trading concern, give quantitative details of principal items of goods traded										
		S.No	Item Name	Unit	Opening stock	Purchases during the	Sales during the previous year	Closing stock	Shortage/excess, if any			

						previous year						
		Nil										
35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35	bA	Raw materials :										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Consumpti- on during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percent- age of yield	Shortage/ excess, if any
		1	ALLOY RIM	numbers	38	266	199	2	103	0 0		0
		2	BATTERY CHARGER	numbers	41	3581	2283	331	1008	0 0		0
		3	CHASSIS	numbers	152	2611	2469	52	242	0 0		0
		4	SIDE FRAME	numbers	0	2792	2465	7	320	0 0		0
		5	FM COVER	numbers	0	2692	2465	20	207	0 0		0
		6	FRONT BUMPER	numbers	0	2664	2465	0	199	0 0		0
		7	MIDDLE FRAME	numbers	0	2670	2465	0	205	0 0		0
		8	PASSENGER BOX	numbers	0	2648	2465	0	183	0 0		0
		9	REAR BUMPER	numbers	0	2675	2465	5	205	0 0		0
		10	REAR FRAME	numbers	0	2676	2465	0	211	0 0		0
		11	ROOF FRAME	numbers	0	2731	2465	6	260	0 0		0
		12	DRIVER ARMREST	numbers	0	2802	2465	1	336	0 0		0
		13	DRIVER BOX	numbers	0	2669	2465	1	203	0 0		0
		14	ROOF SUPPORT	numbers	0	2749	2465	0	284	0 0		0
		15	CONTROLLER	numbers	268	3611	2606	379	894	0 0		0
		16	DIFFERENTIAL	numbers	99	2343	1988	8	446	0 0		0
		17	BATTERIES	numbers	235	8914	8616	242	288	0 0		3
		18	EASTMEN BATTERY (110AH)	numbers	96	5913	5679	242	85	0 0		3
		19	EASTMEN BATTERY(120AH)	numbers	0	20	20	0	0	0 0		0
		20	EASTMEN BATTERY(130AH)	numbers	20	625	597	0	48	0 0		0
		21	EASTMEN BATTERY (140 AH)	numbers	15	179	181	0	13	0 0		0
		22	E RIDE BATTERY	numbers	104	631	673	0	62	0 0		0
		23	SF SONIC	numbers	0	108	108	0	0	0 0		0
		24	LEADER BATTERY(125AH)	numbers	0	688	623	0	65	0 0		0
		25	LEADER BATTERY(130AH)	numbers	0	750	735	0	15	0 0		0
		26	MOTOR	numbers	274	3748	2737	324	924	0 0		37
		27	IRON ROOF	numbers	0	1920	1606	33	273	0 0		8
		28	SHOCKER 43MM	numbers	282	2880	2476	11	675	0 0		0
		29	TUBE(AUTO)	numbers	779	10800	10712	99	767	0 0		1
		30	TYRE	numbers	826	10800	10630	108	811	0 0		77
		31	WHEEL RIM	numbers	682	10430	9880	278	910	0 0		44
		32	WIRING HARNESS	numbers	8	2848	2497	38	305	0 0		16
		33	E-RICKSHAW OTHER	numbers	68810	1882903	1640685	7716	301967	0 0		1345
		34	MOTOR SCOOTER	numbers	0	300	23	4	273	0 0		0
		35	CHASSIS SCOOTER	numbers	0	250	23	0	227	0 0		0
		36	CHARGER SCOOTER	numbers	0	320	23	5	292	0 0		0
		37	CONTROLLER SCOOTER	numbers	0	300	25	4	270	0 0		1

		38	HARNESS SCOTER	numbers	0	300	24	2	274	0	0	0
		39	FRONT ALLOY RIM	numbers	0	300	27	0	272	0	0	1
		40	BATTERY SCOTER	numbers	0	259	59	0	199	0	0	1
		41	OTHER PARTS	numbers	0	87459	8155	47	79025	0	0	232
35	bB	Finished products :										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
		Nil										
35	bC	By products :										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
		Nil										
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-											
		S.No	(a) Total amount of distributed profits	(b) Amount of reduction referred to in section 115-O(1A) (i)	(c) Amount of reduction as referred to in section 115-O(1A) (ii)	(d) Total tax paid thereon	(e) Total tax paid thereon Amount	Dates of payment				
		Nil										
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2.If yes, please furnish the following details:-											No
		SI No.	Amount received (in Rs.)					Date of receipt				
		Nil										
37	Whether any cost audit was carried out											Not Applicable
		If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor										
38	Whether any audit was conducted under the Central Excise Act, 1944											No
		If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor										
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services as may be reported/identified by the auditor											No
		If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor										
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:											
SI No	Particulars	Previous Year				Preceding previous Year						
a	Total turnover of the assessee	234517160				111955560						
b	Gross profit / Turnover	38756924	234517160	16.53%	17231701	111955560	15.39%					
c	Net profit / Turnover	7509402	234517160	3.2%	127676	111955560	0.11%					
d	Stock-in-Trade / Turnover	22823775	234517160	9.73%	9578441	111955560	8.56%					
e	Material consumed/ Finished goods produced	0	0	0%	0	0	0%					
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)												
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											

		Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks	
		Nil						
42	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If yes, please furnish							No
		SI No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported.	If not, please furnish list of the details/ transactions which are not reported.
		Nil						
43	(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286							No
		SI No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report		
		Nil						
	A(c) If Not due , please enter expected date of furnishing the report							
44	Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is kept in abeyance till 31st March, 2020)							
		SI No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	Expenditure relating to entities not registered under GST
		Nil						

Place  
Date

New Delhi  
28/12/2020

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

Padam Kumar Gupta  
087747  
0009061N  
11/6B, IInd Floor, Shanti Chambers,, Pusa Road,, PUSA ROAD, New Delhi, DELHI, 110005,

#### Form Filing Details

Revision/Original	Original
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Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Plant & Machinery @ 15%	1	08/05/2019	08/05/2019	159068	0	0	0	159068
	2	20/03/2020	20/03/2020	8140	0	0	0	8140
	3	01/06/2019	01/06/2019	4765	0	0	0	4765
	4	29/02/2020	29/02/2020	11000	0	0	0	11000
	5	10/04/2019	10/04/2019	150000	0	0	0	150000
Total of Plant & Machinery @ 15%								332973
Plant & Machinery @ 40%	1	01/04/2019	01/04/2019	22000	0	0	0	22000
	2	21/10/2019	21/10/2019	330249	0	0	0	330249

Total of Plant & Machinery @ 40%								352249
Furnitures & Fittings @ 10%	1	13/11/2019	13/11/2019	10000	0	0	0	10000
Total of Furnitures & Fittings @ 10%								10000
Intangible Assets @ 25%	1	01/09/2019	01/09/2019	208879	0	0	0	208879
	2	10/10/2019	10/10/2019	134042	0	0	0	134042
	3	20/01/2020	20/01/2020	165230	0	0	0	165230
Total of Intangible Assets @ 25%								508151

Deduction Details(From Point No. 18)					
Description of Block of Assets		Sl.No.	Date of Sale etc.	Amount	
Plant & Machinery @ 15%					
Total of Plant & Machinery @ 15%				0	
Plant & Machinery @ 40%					
Total of Plant & Machinery @ 40%				0	
Furnitures & Fittings @ 10%					
Total of Furnitures & Fittings @ 10%				0	
Intangible Assets @ 25%					
Total of Intangible Assets @ 25%				0	

This form has been digitally signed by **ANKIT AGARWAL** having PAN **AFHPA7238J** from IP Address **180.151.92.182** on **2020-12-28** .  
Dsc Sl No and issuer **17102706CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN**

