

TAX AUDIT REPORT

**M/S. HIGHYIELD AGRITECH
CORPORATION**

✦ Financial Year Ended On 31.03.2021 ✦

Auditor:

M P V & Company
Chartered Accountants
(C.A. M. K. Jain)

201, Amit Chambers, 5-6 Jaora Compound, M.Y.H. Road, Indore, Mob .No. 9300837969

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2021-22

PAN	AAFFH4174B		
Name	M/S HIGHYIELD AGRITECH CORPORATION		
Address	305 , UTSAV AVENUE , 12/5,USHA GANJ,JAORA COMPOUND , INDORE , 18-Madhya Pradesh , 91-India , 452001		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	963194420220122

		Sl. No.	Amount
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		3,45,880
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	3,45,880
	Net tax payable	4	1,07,915
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	1,07,915
	Taxes Paid	7	4,82,057
(+)Tax Payable /(-)Refundable (6-7)	8	(-) 3,74,140	
Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
(+)Tax Payable /(-)Refundable (17-18)	19	0	

This return has been digitally signed by **MOHIT AIREN** in the capacity of **Managing Partner** having PAN **ABXPA1053F** from IP address **10.1.36.239** on **22-01-2022 19:24:00**
DSC Sl. No. & Issuer **4915091 & 21983262CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN**

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Barcode/QR Code



AAFFH4174B05963194420220122082400AA331ADD1166BD30A6D6EF0852E7852EA6

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

CODE NO.	: H3	
NAME OF ASSESSEE	: M/S HIGHYIELD AGRITECH CORPORATION	
PAN	: AAFFH4174B	
OFFICE ADDRESS	: 305, UTSAV AVENUE, 12/5, USHA GANJ, JAORA COMPOUND, INDORE, MADHYA PRADESH-452001	
STATUS	: FIRM	ASSESSMENT YEAR : 2021 - 2022
WARD NO	: 1(1) 51(1)	FINANCIAL YEAR : 2020 - 2021
D.O.I.	: 29/08/2009	
EMAIL ADDRESS	: mahendrajain_ca@yahoo.co.in	
STOCK VALUATION	: COST OR NRV (WHICH IS LESS)	
METHOD		
METHOD OF ACCOUNTING	: MERCANTILE	
NAME OF BANK	: INDUSIND BANK	
MICR CODE	: 452234002	
IFSC CODE	: INDB0000011	
ADDRESS	: INDORE	
ACCOUNT NO.	: 200999120363	
RETURN	: ORIGINAL (FILING DATE : 22/01/2022 & NO. : 963194420220122)	

COMPUTATION OF TOTAL INCOME

<u>PROFITS AND GAINS FROM BUSINESS AND PROFESSION</u>		317188
<u>HIGHYIELD AGRITECH CORPORATION</u>		
PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT	345880	
LESS : INTEREST ON IT REFUND	<u>-28692</u>	
	<u>317188</u>	
 <u>INCOME FROM OTHER SOURCES</u>		28692
INTEREST INCOME ON INCOME TAX REFUND	28692	
TOTAL	<u>28692</u>	
 GROSS TOTAL INCOME		<u>345880</u>
TOTAL INCOME		345880
TOTAL INCOME ROUNDED OFF U/S 288A		345880

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. 345880 @ 30%	<u>103764</u>
	103764
ADD: HEALTH AND EDUCATION CESS @ 4%	<u>4151</u>
	107915
 <u>LESS TAX DEDUCTED AT SOURCE</u>	
SECTION 194A: OTHER INTEREST	<u>482057</u>
	482057
	<u>-374142</u>
 REFUNDABLE	(374142)
TAX ROUNDED OFF U/S 288B	<u>(374140)</u>

MOHIT AIREN
(Managing Partner)

Information regarding Turnover/Gross Receipt Reported for GST

GSTR No.	23AAFFH4174B1ZV
Amount of turnover/Gross receipt as per the GST return filed	4893026

Financial Particulars of Business	
Sundry creditors	308407
Total capital and liabilities	308407
Inventories	Nil
Sundry debtors	171490
Cash-in-hand	336919
Total assets	508409

M/S. HIGHYIELD AGRITECH CORPORATION
305, UTSAV AVENUE 12/5 USHA GANJ, JOARA COMPOUND INDORE
BALANCE SHEET
AS ON 31ST MARCH 2021

LIABILITIES	SCHEDULE	AMOUNT	ASSETS	SCHEDULE	AMOUNT
PARTNER'S CAPITAL AC	1	45,62,613.00	<u>STOCK IN HAND</u>	5	-
			Sundry Debtors	6	1,71,490.00
<u>UNSECURED LOAN</u>	2	1,63,97,975.00	<u>LOANS & ADVANCES</u>	7	3,43,53,969.00
<u>CURRENT LIABILITIES A</u>	3	1,62,57,307.00	<u>DEPOSITS</u>	8	1,25,000.00
<u>Sundry Creditors for Exp</u>	4	1,39,344.00	<u>CASH AND BANK BALANCES</u>		27,06,780.00
			Cash in Hand		3,36,919.00
			Indusind Bank C/a		23,69,861.00
Total		3,73,57,239.00			3,73,57,239.00

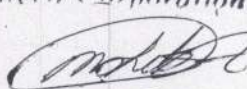
Subject to our report of even date attached

For Highyield Agritech Corporation

For M P V & Company
Chartered Accountants

Highyield Agritech Corporation.
Highyield Agritech Corporation,

Partner.

Mohit Airen

Partner.

Indore
Dated: 15/01/2022

Alok Gupta
(Partner)

Mohit Airen
(Partner)

(M.K. Jain)
Partner
M.No. 071913



M/S. HIGHYIELD AGRITECH CORPORATION
305, UTSAV AVENUE 12/5 USHA GANJ, JOARA COMPOUND INDORE
TRADING AND PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2021

PARTICULARS	AMOUNT (Rs)	PARTICULARS	AMOUNT (Rs)
To, Opening Stock	4,06,800.00	By Sales	48,93,026.00
To, Purchases	42,32,047.00		
To, Gross Profit	2,54,179.00	By Closing Stock	-
Total	48,93,026.00	Total	48,93,026.00
To, Bank Charges	7,837.00	By, Gross Profit	2,54,179.00
To, Bonus to Staff	82,250.00	By Interest Recieved	48,49,695.00
To, Interest on Unsecured Loan	28,62,155.00		
To, Interest on TDS	578.00		
To, Audit Fees	24,500.00		
To, Salary	17,68,364.00		
To, Profesional Tax	5,000.00		
To, Licence Fees	3,500.00		
To, Stationary & Printing	1,440.00		
To, Interest On Gst	1,870.00		
To, Fees Charged on GST	500.00		
To Net profit	3,45,880.00		
Total	51,03,874.00	Total	51,03,874.00

Subject to our report of even date attached

For Highyield Agritech Corporation
Highyield Agritech Corporation,
Highyield Agritech Corporation,

Partner.

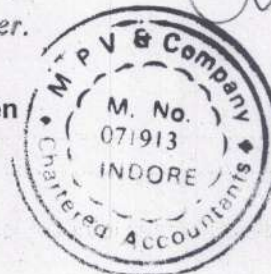
Alok Gupta
(Partner)

Indore

Dated: 15/01/2022

For M P V & Company
Chartered Accountants

Mohit Airen
(Partner)



(M.K. Jain)
Partner
M.No. 071913

M/S. HIGHYIELD AGRITECH CORPORATION
305, UTSAV AVENUE 12/5 USHA GANJ, JOARA COMPOUND INDORE
PROFIT AND LOSS APPROPRIATION ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2021

PARTICULARS	AMOUNT (Rs)	PARTICULARS	AMOUNT (Rs)
To Remuneration To Partners		By Net Profit	3,45,880.00
Mohit Airen	-		
Alok Gupta	-		
To Provision For Tax	1,07,915.00		
By, Balance Trfd to Partner's Capital A/c :			
Mohit Airen	1,18,982.50		2,37,965.00
Alok Gupta	1,18,982.50		
Total	3,45,880.00		3,45,880.00

For Highyield Agritech Corporation
Highyield Agritech Corporation,
Highyield Agritech Corporation,

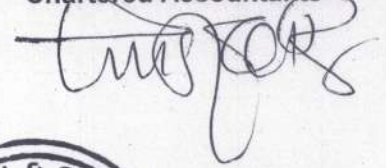
Partner.

Alok Gupta
(Partner)


Partner.

Mohit Airen
(Partner)

For M P V & Company
Chartered Accountants



(M.K. Jain)
 Partner
 M.No. 071913



Indore
 Dated: 15/01/2022

CAPITAL ACCOUNTSCAPITAL ACCOUNT OF MOHIT AIREN

PARTICULARS	AMOUNT (Rs)	PARTICULARS	AMOUNT (Rs)
To, Drawings	-	By Balance B/d	21,65,969.54
To, Balance C/d	22,84,952.04	By Remuneration	-
		By, Share in Profit	1,18,982.50
Total	22,84,952.04		22,84,952.04

CAPITAL ACCOUNT OF ALOK GUPTA

PARTICULARS	AMOUNT (Rs)	PARTICULARS	AMOUNT (Rs)
By, Drawings	-	By Balance B/d	21,58,678.00
To, Balance C/d	22,77,660.50	By Remuneration	-
		By, Share in Profit	1,18,982.50
Total	22,77,660.50		22,77,660.50



Schedule 2**Unsecured loans**

Alok Gupta (H.U.F)	20,00,000.00
Anshuma Jain	15,00,000.00
GJ Enterprises	8,35,000.00
Hanuman prasad gangashay	1,20,000.00
Kishi Banthiya	1,01,350.00
Lalit Bindal	1,00,000.00
Mahendra Kumar Dixit HUF	40,36,000.00
Mahesh Joshi	10,00,000.00
Neeta Doshi	5,05,625.00
Pragati Bindal	2,25,000.00
Prakash patidar	5,00,000.00
Ritu Traders	1,50,000.00
Savita Bindal	2,25,000.00
Shri Ram Metal	1,00,000.00
Vinas Tiwari	15,00,000.00
Vijay Kumar Gupta	35,00,000.00

Total	1,63,97,975.00
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Schedule 3**Current Liabilities & Provisions**

Sundry Creditors	3,08,407.00
Advances from Customers & others	1,59,48,900.00

Total	1,62,57,307.00
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Schedule 4**Sundry Creditors for Expenses**

Provision for tax	1,19,569.00
Tds on Unsecured loan	4,775.00
Audit Fees Payable	15,000.00

Total	1,39,344.00
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Schedule 5**STOCK IN HAND**

Closing Stocks

-

Total

-

Schedule 6

Debtors

1,71,490.00

Total**1,71,490.00****Schedule 7****LOANS & ADVANCES**

Coromandal International

57,352.00

Mohit Airen

33,89,250.00

Balaji Phosphate Pvt. Ltd.

82,52,641.00

Alok Gupta

37,64,250.00

Divya Shakti Foods Pvt Ltd

1,73,86,335.00

Madhav Sales Corporation

2,52,195.00

Surya Trading Co.

1,34,528.00

Advance to Employee

91,854.00

GST Recievables

28,814.00

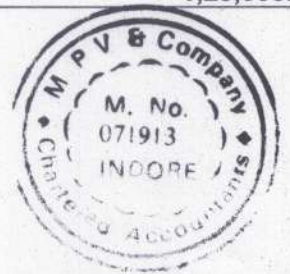
TDS Recievable

9,96,750.00

Total**3,43,53,969.00****Schedule 8****DEPOSITS**

Coromandal International

1,25,000.00

Total**1,25,000.00**

Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



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

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number

963161190220122

Date of e-Filing

22/Jan/2022

Name	:	HIGHYIELD AGRITECH CORPORATION
PAN/TAN	:	AAFFH4174B
Address	:	305, UTSAV AVENUE, 12/5, USHA GANJ, JAORA COMPOUND, INDORE, Indore, Indore G.P.O., Madhya Pradesh, 452001
Form No.	:	Form 3CB-3CD
Form Description	:	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
Assessment Year	:	2021-22
Financial Year	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	071913

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

**M P V AND COMPANY**

Chartered Accountants

201, Amit Chamber, M.Y Road, Jaora Compound, Indore-452001 Madhya Pradesh

Phone : 9300837969, 731-2704235, E-Mail : mahendrajain_ca@yahoo.co.in

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 on 31/03/2021, and the Profit and loss account for the period beginning from 01/04/2020 to ending on 31/03/2021, attached herewith of M/S HIGHYIELD AGRITECH CORPORATION, 305, UTSAV AVENUE, 12/5, USHA GANJ, JAORA COMPOUND, INDORE, MADHYA PRADESH-452001. PAN - AAFFH4174B.
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 305, UTSAV AVENUE, 12/5, USHA GANJ, JAORA COMPOUND, INDORE, MADHYA PRADESH-452001 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 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, 2021 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 are true and correct subject to following observations/qualifications, if any

**For M P V AND COMPANY
Chartered Accountants****Mahendra Kumar Jain
(Partner)**

M. No. : 071913

FRN : 0003995C

201, Amit Chamber, M.Y Road, Jaora
Compound, Indore-452001 Madhya PradeshDate : 15/01/2022
Place : Indore

FORM NO. 3CD
[See rule 6G(2)]

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

PART-A

- 1 Name of the assessee : M/S HIGHYIELD AGRITECH CORPORATION
- 2 Address : 305, UTSAV AVENUE, 12/5, USHA GANJ, JAORA COMPOUND, INDORE, MADHYA PRADESH-452001
- 3 Permanent Account Number : AAFFH4174B
- 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 : **Yes**

SN	Type	Registration Number
1	Goods and Services Tax (MADHYA PRADESH)	23ACHPG2799K1ZB

- 5 Status : **Firm**
- 6 Previous year from : **01/04/2020 to 31/03/2021**
- 7 Assessment year : **2021-22**
- 8 Indicate the relevant clause of section 44AB under which the audit has been conducted

SN	Type
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

- 8a Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC/ 115BAD? : **No**

Section under which option exercised :

PART-B

- 9 a If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios

Name	Profit Sharing Ratio (%)
Alok Gupta	50.00
Mohit Airen	50.00

- b If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such Change. : **No**

Date of change	Name of partner/member	Type of change	Old profit sharing ratio	New profit sharing ratio	Remarks
NA	NA	NA	NA	NA	NA

- 10 a Nature of business or profession.

Sector	Sub sector	Code
WHOLESALE AND RETAIL TRADE	Wholesale of fertilizers and pesticides(09017)	09017

- b If there is any change in the nature of business or profession, the particulars of such change. : **No**

Business	Sector	Sub sector	Code
Nil	Nil	Nil	

- 11 a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed. : **No**



Nil

- b List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Books maintained	Country	Address Line 1	Address Line 2	Zip Code / Pin Code	City / Town / District	State
Cash Book, Bank Book, Ledger, Journal, Sales Book, Purchase Book	INDIA	305, UTSAV AVENUE	12/5, USHA GANJ, JAORA COMPOUND	452001	INDORE	MADHYA PRADESH

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

Cash Book, Bank Book, Ledger, Journal, Sales Book, Purchase Book

- 12 Whether the profit and loss account includes any profits and gains assessable : No 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.)

Section	Amount
Nil	Nil

- 13 a Method of accounting employed in the previous year. : Mercantile system

- b Whether there has been any change in the method of accounting : No employed vis-à-vis the method employed in the immediately preceding previous year.

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

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

- d Whether any adjustment is required to be made to the profits or loss for : No complying with the provisions of income computation and disclosure standards notified under section 145(2).

- e If answer to (d) above is in the affirmative, give details of such adjustments:

ICDS	Increase in profit	Decrease in profit	Net Effect
Nil	Nil	Nil	Nil
Total			

- f Disclosure as per ICDS:

ICDS	Disclosure
ICDS I-Accounting Policies	1)The financial statements are prepared under the historical cost convention and in accordance with the applicable Accounting Standards except where otherwise stated. The concern has followed Mercantile System of accounting in respect of all the material expenditure and income. 2) The assessee follows Mercantile System of accounting and recognizes Income and Expenditure on accrual basis. 3) Fixed Assets are stated at Historical Cost less Depreciation. Depreciation on Fixed Assets as per WDV.
ICDS II-Valuation of Inventories	Inventories are valued at cost or net realisable value whichever ever is lower basis. The value of inventories has been taken as valued and certified by the Partners.
ICDS III-Construction Contracts	As per Information and explanation given to us, this ICDS is not applicable to the assessee.
ICDS IV-Revenue Recognition	The assessee follows Mercantile System of



	accounting and recognizes Income and Expenditure on accrual basis.
ICDS V-Tangible Fixed Assets	In respect of Disclosure of Tangible Fixed Assets, refer Clause No. 18 of Tax Audit Report in Form No. 3CD
ICDS VII-Governments Grants	As per Information and explanation given to us, this ICDS is not applicable to the assessee as no government grants has been received by it during the previous year.
ICDS IX Borrowing Costs	1) Borrowing costs that are attributable to acquisition, construction or production of a qualifying asset are capitalised as cost of such assets. 2) As per Information and explanation given to us, During the previous year, the assessee has not capitalized any of its borrowing cost to any of its asset.
ICDS X-Provisions, Contingent Liabilities and Contingent Assets	Provision, Contingent Liabilities & 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 Market rate**

b In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish. : **No**

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

15 Give the following particulars of the capital asset converted into stock-in-trade: -

Description of capital asset	Date of acquisition	Cost of acquisition	Amount at which asset is converted in to stock in trade
Nil	Nil	Nil	Nil

16 Amounts not credited to the profit and loss account, being: -

a The items falling within the scope of section 28.

Description	Amount
Nil	Nil

b The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned.

Description	Amount
Nil(Nil)	Nil

c Escalation claims accepted during the previous year.

Description	Amount
Nil	Nil

d Any other item of income.

Description	Amount
Nil	Nil

e Capital receipt, if any.

Description	Amount
Nil	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	Country	Address Line 1	Address Line 2	Zip Code / Pin Code	City / Town / District	State	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of subsection (2) of section 56 applicable?
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following Form :-

Description of the block of assets	Rate of depreciation	Opening WDV	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions				Deductions	Other Adjustments, if Any	Depreciation allowable	Written down value at the end of the year	
						Purchase value	Adjustment on account of							Total value of purchase
							CEN VAT	Change in rate of exchange	Subsidy /Grant					
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total		0	0	0	0	0	0	0	0	0	0	0	0	0

19 Amount admissible under sections 32AC / 33AB / 33ABA / 35 / 35ABB / 35AC / 35CCA / 35CCB / 35D / 35DD / 35DDA / 35E

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	Nil	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
Nil	Nil

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

Nature of fund	Sum received	Due date for	The actual	The actual date
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	from employees	payment	amount paid	of payment to the concerned authorities
Nil	Nil	Nil	Nil	Nil

- 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
Nil	Nil

Personal expenditure

Particulars	Amount
Nil	Nil

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Particulars	Amount
Nil	Nil

Expenditure incurred at clubs being entrance fees and subscriptions

Particulars	Amount
Nil	Nil

Expenditure incurred at clubs being cost for club services and facilities used

Particulars	Amount
Nil	Nil

Expenditure by way of penalty or fine for violation of any law for the time being force

Particulars	Amount
Nil	Nil

Expenditure by way of any other penalty or fine not covered above

Particulars	Amount
Nil	Nil

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Particulars	Amount
Nil	Nil

- 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	Aadhaar of the payee	Address of the payee
Nil	Nil	Nil	Nil	Nil	Nil	Nil

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of tax deducted
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

(A) Details of payment on which tax is not deducted:

Date of	Amount of	Nature of	Name of the	PAN of	Aadhaar of	Address of the payee
---------	-----------	-----------	-------------	--------	------------	----------------------



payment	payment	payment	payee	the payee	the payee	
Nil	Nil	Nil	Nil	Nil	Nil	Nil

(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 payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of tax deducted	Amount out of (VI) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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	Aadhaar of the payee	Address of the payee
Nil	Nil	Nil	Nil	Nil	Nil	Nil

(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 payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of levy deducted	Amount out of (VI) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

iv. Fringe benefit tax under sub-clause (ic)

: Nil

v. Wealth tax under sub-clause (iia)

: Nil

vi. Royalty, license fee, service fee etc. under sub-clause (iib)

: Nil

vii. Salary payable outside india/to a non resident without TDS etc. Under sub-clause (iii)

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

viii. Payment to PF/other fund etc. under sub-clause (iv)

: Nil

ix. Tax paid by employer for perquisites under sub-clause (v)

: Nil

c. Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof

Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
Nil	Nil	Nil	Nil	Nil	Nil

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

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

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



deemed to be the profits and gains of business or profession under section 40A(3A)

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

e provision for payment of gratuity not allowable under section 40A(7) : Nil

f any sum paid by the assessee as an employer not allowable under section 40A(9) : Nil

g Particulars of any liability of a contingent nature

Nature of liability	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

i amount inadmissible under the proviso to section 36(1)(iii) : Nil

22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. : Nil

23 Particulars of any payment made to persons specified under section 40A(2)(b).

Name of related party	PAN	Aadhaar	Relation	Nature of Transaction	Payment Made (Amount)
Divya Jyoti Organics Farm	AANFD2797A		Partner Mgt Company	Purchase	2025000
E-FASAL	AAECE6037A		Partner Mgt Company	Purchase	430228
Balaji Phosphates Pvt Ltd	AADCB5654R		Partner Mgt. Company	Purchase	727125

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

Section	Description	Amount
Nil	Nil	Nil

25 Any amounts of profits chargeable to tax under section 41 and computation thereof

Name of party	Amount of income	Section	Description of transaction	Computation
Nil	Nil	Nil	Nil	Nil

26 (i) In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

A Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was:-

(a) Paid during the previous year

Section	Nature of Liability	Amount
Nil	Nil	Nil

(b) Not paid during the previous year;

Section	Nature of Liability	Amount
Nil	Nil	

B Was incurred in the previous year and was:-

(a) paid on or before the due date for furnishing the return of income of the previous year 139(1);



Section	Nature of Liability	Amount
Sec 43B(a) -tax , duty,cess,fee etc	TDS	4775

(b) Not paid on or before the aforesaid date.

Section	Nature of Liability	Amount
Nil	Nil	Nil

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

- 27 a Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed : Yes
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	20160	0
Credit Availed	81450	0
Credit Utilized	99650	0
Closing / outstanding Balance	1960	0

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

Type	Particular	Amount	Prior period
Nil	Nil	Nil	Nil

- 28 Whether during the previous year the assessee has received any property, : No
being share of a company not being a company in which the public are
substantially interested, without consideration or for inadequate consideration
as referred to in section 56(2)(viiia), if yes, please furnish the details of the
same.

Name of the person from which shares received	PAN of the person	Aadhar of the person	Name of the company from which shares received	CIN of the company	No. of shares received	Amount of consideration paid	Fair market value of shares
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

- 29 Whether during the previous year the assessee received any consideration for : No
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 which consideration received for issue of shares	PAN of the person	Aadhar of the person	No. of shares	Amount of consideration received	Fair market value of the shares
Nil	Nil	Nil	Nil	Nil	Nil

- A Whether any amount is to be included as income chargeable under the : No
head 'income from other sources' as referred to in clause (ix) of sub-section (2)
of section 56, If yes, please furnish the following details:

Nature of income	Amount
Nil	Nil

- B Whether any amount is to be included as income chargeable under the : No
head 'income from other sources' as referred to in clause (x) of sub-section (2)
of section 56, If yes, please furnish the following details:

Nature of income	Amount
Nil	Nil

- 30 Details of any amount borrowed on hundi or any amount due thereon (including : No
interest on the amount borrowed) repaid, otherwise than through an account
payee cheque,(Section 69D)



Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Aadhaar of the person	Address of the person	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

- A Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year, If yes, please furnish the following details

Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount 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	Nil	Nil	Nil	Nil	Nil

- B Whether the assessee has incurred expenditure during the previous year : No by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B, If yes, please furnish the following details

Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Details of interest expenditure brought forward as per sub-section (4) of section 94B		Details of interest expenditure carried forward as per sub-section (4) of section 94B	
			Assessment Year	Amount	Assessment Year	Amount
Nil	Nil	Nil	Nil	Nil	Nil	Nil

- C Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is applicable from 1st April, 2022)

Nature of the impermissible avoidance arrangement	Specify Others	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:
NA	NA	NA

- 31 a Particulars of each loan or deposit in an amount exceeding the limit : AS PER ANNEXURE 'I' specified in section 269SS taken or accepted during the previous year :-

- b Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	PAN of the person from whom specified sum is received	Aadhaar 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	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an



					clearing system through a bank account	account payee cheque or an account payee bank draft
Nil	Nil	Nil			Nil	Nil

(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

Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
Nil	Nil	Nil			Nil	Nil

(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 :-

Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar of the Payer	Amount of receipt
Nil	Nil	Nil	Nil	

(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

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar of the Payee	Nature of transaction	Amount of Payment	Date Of Payment
Nil	Nil	Nil			Nil	Nil

(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

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar of the Payee	Amount of Payment
Nil	Nil	Nil	Nil	

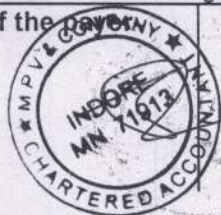
c Particulars of each repayment of loan or deposit or any specified advance : AS PER ANNEXURE 'II' in an amount exceeding the limit specified in section 269T made during the previous year:—

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:—

Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount 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	Nil	Nil	Nil	

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:—

Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or



				account payee bank draft during the previous year
Nil	Nil	Nil	Nil	

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

SN	Assessment Year:	Nature of loss /Depreciation allowance	Amount as returned	All losses / allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC / 115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed	Order No and Date	Remarks
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

- b Whether a change in shareholding of the company has taken place in the : **No**
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.
- c Whether the assessee has incurred any speculation loss referred to in : **No**
section 73 during the previous year, If yes, please furnish the details of the same.
- d Whether the assessee has incurred any loss referred to in section 73A in : **No**
respect of any specified business during the previous year.
- e In case of a company, please state that whether the company is deemed : **No**
to be carrying on a speculation business as referred in explanation to section 73.

33 Section-wise details of deductions, if any, admissible under Chapter VIA or : **No**
Chapter III (Section 10A, Section 10AA).

Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
Nil	Nil

34 a Whether the assessee is required to deduct or collect tax as per the : **Yes**
provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:

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 of (6) and (8)



			previous year	the pervious year	previous year		any
NA	NA	NA	NA	NA	NA	NA	NA

- 36 A Whether the assessee has received any amount in the nature of dividend : No as referred to in sub-clause (e) of clause (22) of section 2, If yes, please furnish the following details:-

Amount received	Date of receipt
Nil	Nil

- 37 Whether any cost audit was carried out. ?" : No
- 38 Whether any audit was conducted under the Central Excise Act, 1944. ? : No
- 39 Whether any audit was conducted under section 72A of the Finance Act,1994 : No in relation to valuation of taxable services, finance act 1994 in relation to valuation of taxable service as may be reported/identified by the auditor. ?

- 40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Particulars	Previous year			Preceding previous year		
	Total turnover of the assessee	4893026			35686819	
Gross profit/turnover	254179	4893026	5.19	892336	35686819	2.50
Net profit/turnover	345880	4893026	7.07	299812	35686819	0.84
Stock-in-trade/turnover	0	4893026	0.00	683125	35686819	1.91
material consumed/Finished goods produced			Nil	Nil	Nil	Nil

- 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	Nil	Nil	Nil	Nil	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

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/transacti ons which are not reported
Nil	Nil	Nil	Nil	Nil	Nil

- 43 Whether the assessee or its parent entity or alternate reporting entity is liable to : No furnish the report as referred to in sub-section (2) of section 286: if yes, please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report
Nil	Nil	Nil	Nil

If Not due , please enter expected date of furnishing the report



- 44 Break-up of total expenditure of entities registered or not registered under the GST.
(This Clause is applicable from 1st April,2022)

Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not 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	
NA	NA	NA	NA	NA	NA

For M P V AND COMPANY
Chartered Accountants



Mahendra Kumar Jain
Mahendra Kumar Jain
Partner

M. No. : 071913
FRN : 0003995C

201, Amit Chamber, M.Y Road, Jaora Compound,
Indore-452001 Madhya Pradesh

Date : 15/01/2022
Place : Indore

Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year.

SN	Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Aadhaar of the lender or depositor	Amount of loan or deposit taken or accepted	Whether the loan/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	GJ Enterprises	INDORE			835000	No	835000	Yes-Cheque	Account payee cheque
2	Kishi Banthiya	INDORE			350000	No	1621600	Yes-Cheque	Account payee cheque
3	Mahendra Kumar Dixit HUF	INDORE			600000	No	4036000	Yes-Cheque	Account payee cheque
4	Mahesh Joshi	INDORE			1000000	No	1000000	Yes-Cheque	Account payee cheque
5	Rajkumar Saraogi	INDORE			100000	Yes	300000	Yes-Cheque	Account payee cheque
6	Vinas Tiwari	INDORE			1500000	No	1500000	Yes-Cheque	Account payee cheque



Annexure 'II'

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.

SN	Name of the payee	Address of the payee	PAN of the payee	Aadhaar of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time	Whether the repayment was made by cheque or bank draft	In case the repayment was made by cheque or bank
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						during the previous year	or use of electronic clearing system through a bank account	draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft	
1	Acumen Paper Binders	INDORE				2650000	2650000	Yes-Cheque	Account payee cheque
2	Amolika jain	INDORE				250000	250000	Yes-Cheque	Account payee cheque
3	Anant pankaj jain	INDORE				500000	500000	Yes-Cheque	Account payee cheque
4	Anubhuti jain	INDORE				250000	250000	Yes-Cheque	Account payee cheque
5	Asha Arun Choure	INDORE				1700000	1700000	Yes-Cheque	Account payee cheque
6	Ahok Kumar Agrawal HUF	INDORE				500000	500000	Yes-Cheque	Account payee cheque
7	Bhagwatilal Jain	INDORE				627000	627000	Yes-Cheque	Account payee cheque
8	Brajbhushan purushuttam	INDORE				900000	900000	Yes-Cheque	Account payee cheque
9	Deepak agarwal	INDORE				1100000	1100000	Yes-Cheque	Account payee cheque
10	Dhanvanti Devi Jain	INDORE				418000	418000	Yes-Cheque	Account payee cheque
11	Govind agarwal	INDORE				160000	160000	Yes-Cheque	Account payee cheque
12	Jyoti Goyal	INDORE				200000	200000	Yes-Cheque	Account payee cheque
13	jagdish chandra	INDORE				500000	500000	Yes-Cheque	Account payee cheque
14	Kishi Banthiya	INDORE				1500000	1621600	Yes-Cheque	Account payee cheque
15	Krishnadevi Purshottam Bagdi	INDORE				500000	500000	Yes-Cheque	Account payee cheque
16	Maha devi Nikhra	INDORE				300000	300000	Yes-Cheque	Account payee cheque
17	manju jain	INDORE				500000	500000	Yes-Cheque	Account payee cheque



18	Manorama Saraogi	INDORE			1250000	1250000	Yes-Cheque	Account payee cheque
19	Maya Soni	INDORE			425000	425000	Yes-Cheque	Account payee cheque
20	Navneet purushuttam	INDORE			875000	875000	Yes-Cheque	Account payee cheque
21	Neeraj Gupta	INDORE			100000	100000	Yes-Cheque	Account payee cheque
22	Nikhil Rajesh Koolwla	INDORE			300000	300000	Yes-Cheque	Account payee cheque
23	Padma W/o navneet bagdi	INDORE			900000	900000	Yes-Cheque	Account payee cheque
24	Praveen kumar lalawat	INDORE			1529420	1529420	Yes-Cheque	Account payee cheque
25	Praveen kumar narbada	INDORE			1500000	1500000	Yes-Cheque	Account payee cheque
26	Premchand Bhagwati Sahay	INDORE			600000	600000	Yes-Cheque	Account payee cheque
27	Purusuttam bhikulal bagdi huf	INDORE			500000	500000	Yes-Cheque	Account payee cheque
28	Radhika lalwat	INDORE			1000000	1000000	Yes-Cheque	Account payee cheque
29	Rajendra Kumar Lalawat HUF	INDORE			500000	500000	Yes-Cheque	Account payee cheque
30	Rajkumar Saraogi	INDORE			400000	300000	Yes-Cheque	Account payee cheque
31	Rajkumar Saraogi HUF	INDORE			700000	700000	Yes-Cheque	Account payee cheque
32	Rama maheshwari	INDORE			450000	450000	Yes-Cheque	Account payee cheque
33	Sagar Khandelwal	INDORE			1600000	1600000	Yes-Cheque	Account payee cheque
34	Santoshee gupta mrs	INDORE			700000	700000	Yes-Cheque	Account payee cheque
35	Santosh Agrawal HUF	INDORE			500000	500000	Yes-Cheque	Account payee cheque
36	Shree Ram Ji Patwari	INDORE			2200000	2200000	Yes-Cheque	Account payee cheque
37	Tarun Hiralal Doshi	INDORE			1000000	1000000	Yes-Cheque	Account payee cheque
38	Uttam Chand Jain	INDORE			400000	400000	Yes-Cheque	Account payee cheque
39	Vinas Tiwari	INDORE			900000	1500000	Yes-Cheque	Account payee



40	Vishnu Prasad Patwari	INDORE			200000	200000	Yes-Cheque	cheque Account payee cheque
41	Vishnu Singh Suner	INDORE			2150000	2150000	Yes-Cheque	Account payee cheque
42	Vranda lalawat	INDORE			1500000	1500000	Yes-Cheque	Account payee cheque

Annexure 'III'

In the case of a trading concern, give quantitative details of principal items of goods traded.

S N	Item name:	Unit:	Opening stock:	Purchases during previous year:	Sales during previous year	Closing stock:	Shortage/excess, if any
1	Ratnam S.S.P.(Granulated)	109-ton		20	20		
2	Ratnam S.S.P.(Zincated Powder)	109-ton		25	25		
3	Ratnam S.S.P (FORTIFIED WITH ZINC AND BORAN GRANULATED)	109-ton		45	45		
4	Double Horse S.S.P (Powder)	109-ton		30	30		
5	SSP POWDER	109-ton		30	30		
6	UREA	109-ton		50	50		
7	WHEAT BLACK	108-quintal		280	280		
8	CFCL UTTAM NC UREA	109-ton	76	69	145		
9	VEGETABLES	107-numbers		4789	4789		

