

WALPAR HEALTHCARE

**AUDIT REPORT U/S. 44AB OF THE
INCOME TAX ACT, 1961**

ACCT. YEAR : 2017-2018

ASST. YEAR : 2018-2019

C. K. DAMANI & ASSOCIATES

CHARTERED ACCOUNTANTS

**5, 2ND FLOOR, AGRAWAL CHAMBERS,
OPP. TOWN HALL, ELLISBRIDGE,
AHMEDABAD-380006**

FORM NO. 3CB

[See rule 6G(1)(b)]

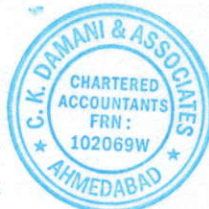
Audit report under section 44AB of the Income-tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. We have examined the balance sheet as at 31st March 2018 and the Profit and loss account for the period beginning from 01/04/2017 to ending on 31/03/2018 attached herewith, of WALPAR HEALTHCARE 6/34, VIJAY NAGAR, G.H.B. FLATS, NARANPURA, AHMEDABAD, GUJARAT, 380014 AABFW0454F.
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 6/34, VIJAY NAGAR, G.H.B. FLATS, NARANPURA, AHMEDABAD. 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, 2018 ;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	Proper stock records are not maintained by the assessee.	NO QUANTITATIVE RECORDS HAVE BEEN MAINTAINED BY THE ASSESSEE AND SO WE ARE UNABLE TO REPORT ON THE QUANTITATIVE DETAILS.
2	Records produced for verification of payments through account payee cheque were not sufficient.	VERIFICATION IS NOT POSSIBLE AS EVIDENCE IS NOT AVAILABLE WHETHER LOAN HAS BEEN TAKEN/ACCEPTED OR REPAYMENT OF THE SAME WAS MADE OTHERWISE THAN BY ACCOUNT PAYEE CHEQUE/DRAFT. SO WE ARE UNABLE TO REPORT
3	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable.	PURCHASES MADE FROM SME ENTERPRISES CANNOT BE VERIFIED AND HENCE WE ARE UNABLE TO REPORT
4	Others.	ACCORDING TO THE INFORMATION AND EXPLANATIONS PROVIDED TO US BY THE ASSESSEE, NO DEMAND IS RAISED AND NO REFUND IS ISSUED DURING THE PREVIOUS YEAR UNDER ANY TAX LAWS OTHER THAN INCOME TAX ACT AND WEALTH TAX ACT
5	Others.	AMOUNT OF DEPRECIATION FOR PLANT & MACHINERY @ 15% IN CLAUSE 18 OF FORM 3CD INCLUDES ADDITIONAL DEPRECIATION AS PER PROVISIONS OF INCOME TAX ACT

Place
DateAHMEDABAD
25/09/2018Name
Membership Number
FRN (Firm Registration Number)
Address

C. K. Damani
CHETAN KANAIVALAL DAMANI
034287
102069W
5, SECOND FLOOR, AGRAWAL CHAMBERS, OPP. TOWN HALL, ELLISBRIDGE, AHMEDABAD, GUJARAT, 380006



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		WALPAR HEALTHCARE				
2	Address		6/34, VIJAY NAGAR, G.H.B. FLATS, NARANPURA, AHMED ABAD, GUJARAT, 380014				
3	Permanent Account Number (PAN)		AABFW0454F				
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				
	Sl No.	Type	Registration Number				
	1	Sales VAT/Tax GUJARAT	24072903807				
	2	Goods and Services Tax GUJARAT	24AABFW0454F1ZJ				
5	Status		Firm				
6	Previous year from		01/04/2017 to 31/03/2018				
7	Assessment Year		2018-19				
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					
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits					
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 (%)		
		KALPESH LADHAWALA			40		
		SEJAL LADHAWALA			20		
		TANMAY SHAH			40		
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
		15/08/2017	TANMAY SHAH	ADD	0	40	NEW PARTNER
		15/08/2017	KALPESH LADHAWALA	CHANGE	51	40	CHANGE IN PROFIT/LOSS SHARING RATIO
		15/08/2017	SEJAL LADHAWALA	CHANGE	49	20	CHANGE IN PROFIT/LOSS SHARING RATIO
10	a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).					
		Sector	Sub Sector		Code		
		MANUFACTURING	Manufacture of pharmaceuticals, medicinal chemicals and botanical product		04041		
		WHOLESALE AND RETAIL TRADE	Wholesale of other products n.e.c		09027		
		WHOLESALE AND RETAIL TRADE	Retail sale of other products n.e.c		09028		
		OTHER SERVICES	Other services n.e.c.		21008		
10	b	If there is any change in the nature of business or profession, the particulars of such change					
		Business	Sector	SubSector		Code	
						No	
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					
		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
		Purchase Register	6/34, VIJAY NAGAR	G.H.B. FLATS, NARA NPURA	AHMEDABAD	GUJARAT	380014
		Sales Register	6/34, VIJAY NAGAR	G.H.B. FLATS, NARA NPURA	AHMEDABAD	GUJARAT	380014

Bank Book	6/34, VIJAY NAGAR	G.H.B. FLATS, NARA NPURA	AHMEDABAD	GUJARAT	380014
Cash Book	6/34, VIJAY NAGAR	G.H.B. FLATS, NARA NPURA	AHMEDABAD	GUJARAT	380014
Ledger	6/34, VIJAY NAGAR	G.H.B. FLATS, NARA NPURA	AHMEDABAD	GUJARAT	380014
Journal	6/34, VIJAY NAGAR	G.H.B. FLATS, NARA NPURA	AHMEDABAD	GUJARAT	380014

11 c List of books of account and nature of relevant documents examined. Same as 11(b) above

Books Examined	
Purchase Register	
Sales Register	
Bank Book	
Cash Book	
Ledger	
Journal	

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).

Section	Amount
Nil	

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	FUNDAMENTAL ASSUMPTIONS OF GOING CONCERN, A CCRUAL AND CONSISTENCY ARE FOLLOWED WHILE PREPARING THE ACCOUNTS AND THERE IS NO CHANGE IN THE ACCOUNTING POLICIES DURING THE YEAR 2017-2018
ICDS II - Valuation of Inventories	Cost of inventories Comprise of all cost of purchase, cost of service, cost of conversion and other costs incurred in bringing them to the respective location and condition. Inventory is valued at lower of cost or net realization value
ICDS III - Construction Contracts	NOT APPLICABLE
ICDS IV - Revenue Recognition	REVENUE IS RECOGNIZED WHEN REASONABLE CERTAINTY OF ULTIMATE COLLECTION EXIST.
ICDS V - Tangible Fixed Assets	REFER CLAUSE 18 OF FORM 3CD
ICDS VII - Governments Grants	DURING THE YEAR 2017-2018, THE ASSESSEE HAS RECEIVED MACHINERY SUBSIDY OF RS. 4,62,975 ON 18 AUGUST 2017, WHICH IS REDUCED FROM THE WDV OF MACHINERY (ASSETS) IN THE BALANCESHEET. THE ASSESSEE HAS ALSO RECEIVED INTEREST SUBSIDY OF RS. 86,763 ON 18 AUGUST 2017, WHICH IS REDUCED FROM THE INTEREST ON O/D FOR MACHINERY EXPENSES IN THE PROFIT AND LOSS ACCOUNT DURING THE YEAR 2017-18.
ICDS IX - Borrowing Costs	BORROWING COSTS CAPITALIZED DURING THE YEAR IS NIL
ICDS X - Provisions, Contingent Liabilities and Contingent Assets	PROVISIONS ARE RECOGNIZED AS THERE IS REASONABLE CERTAINTY OF REQUIREMENT OF OUTFLOW. A MOUNT OF CONTINGENT LIABILITY AND CONTINGENT ASSETS IS NIL

14 a Method of valuation of closing stock employed in the previous year. **AT COST OR NET REALIZABLE VALUE, WHICHEVER IS LESS, AS INFORMED BY THE PARTNER**

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**



Capital expenditure		Amount in Rs.								
Particulars										
Personal expenditure		Amount in Rs.								
Particulars		25000								
TELEPHONE, PETROL AND TRAVELLING EXPS.										
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party		Amount in Rs.								
Particulars										
Expenditure incurred at clubs being entrance fees and subscriptions		Amount in Rs.								
Particulars										
Expenditure incurred at clubs being cost for club services and facilities used.		Amount in Rs.								
Particulars										
Expenditure by way of penalty or fine for violation of any law for the time being force		Amount in Rs.								
Particulars										
Expenditure by way of any other penalty or fine not covered above		Amount in Rs.								
Particulars										
Expenditure incurred for any purpose which is an offence or which is prohibited by law		Amount in Rs.								
Particulars										
(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 section 200(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		
31/03/2018	4724	RENT	ALPESHBH AI CHAND ULAL DES AI	ABKPD42 35B	352-8 SANJA YNAGAR NR MANGALMU RTI FLATS	NARANPU RA	AHMEDAB AD	380015		
(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).										



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							
Nil			(d) Amount at which the asset is converted into stock-in trade							
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								
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/Class 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%	3807937	3325925	0	0	0	3325925	462975	1163529	5507358
Plant & Machinery @ 40%	40%	109832	248201	0	0	0	248201	0	117963	240070
Building @ 10%	10%	1001903	1085015	0	0	0	1085015	0	156716	1930202
Furnitures & Fittings @ 10%	10%	622165	454540	0	0	0	454540	0	93194	983511
* 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		
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										

	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		
(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		
(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)			
	SEJAL LADHAWALA		PARTNER	REMUNERATION	657500			
	KALPESH LADHAWALA		PARTNER	REMUNERATION	131500			
	TANMAY SHAH		PARTNER	REMUNERATION	526000			
	SEJAL LADHAWALA		PARTNER	INTEREST ON CAPITAL	378853			
	KALPESH LADHAWALA		PARTNER	INTEREST ON CAPITAL	374930			
	TANMAY SHAH		PARTNER	INTEREST ON CAPITAL	5128			
	NIDHI TANMAY SHAH		RELATIVE OF PARTNER	SALARY	200000			
	S G HEALTHCARE		PROPRIETORSHIP FIRM OF PARTNER	PURCHASE	781975			
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC 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	(iA) 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	Nature of liability	Amount					
	Tax, Duty, Cess, Fee etc	VAT	5802					
26	(i)(A)(b) Not paid during the previous year							

Section		Nature of liability		Amount	
Nil					
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		196474	
26 (i)(B)(b) not paid on or before the aforesaid date					
Section		Nature of liability		Amount	
Nil					
(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.)					
27 a Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts					
CENVAT/ITC		Amount		Treatment in Profit 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	
Nil				Prior period to which it relates (Year in yyyy-yy format)	
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)(viiia)					
Name of the person from which shares received		PAN of the person, if available		Name of the company from which shares received	
Nil				CIN of the company	
				No. of Shares Received	
				Amount of consideration paid	
				Fair Market value of the shares	
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)(viiib). If yes, please furnish the details of the same					
Name of the person from whom shares received		PAN of the person, if available		No. of Shares	
Nil				Amount of consideration received	
				Fair Market value of the shares	
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:					
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:					
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)					
Name of the person from whom amount borrowed or repaid on hundi		PAN of the person, if available		Address Line 1	
Nil				Address Line 2	
				City or Town or District	
				State	
				Pincode	
				Amount borrowed	
				Date of Borrowing	
				Amount due including interest	
				Amount repaid	
				Date of Repayment	
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.	Assessment Year	Amount (in Rs.)	Details of interest expenditure carried forward as per sub-section (4) of section 94B: 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 applicable from 1st April, 2019). No								
(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) or the lender or the depositor	Amount of loan or deposit taken or accepted during the previous year	Whether the loan or deposit was squared 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	PRAVINCH ANDRA LA DHAWALA	AHMEDABAD		795100	No	795100	Yes-Cheque	Account payee cheque
2	RONAK SH AHERAWA LA HUF	AHMEDABAD		10000 00	No	1000000	Yes-Cheque	Account payee cheque
3	VIKAS PAT EL	AHMEDABAD		150000	No	210000	Yes-Cheque	Account payee cheque
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.		

1	PRAVINCHANDRA LADHAWAL A	AHMEDABAD	703400	Yes-Cheque	Account payee cheque
2	PRAVINCHANDRA LADHAWAL A	AHMEDABAD	91700	Yes-Cheque	Account payee cheque
3	RONAK SHAHE RAWALA HUF	AHMEDABAD	1000000	Yes-Cheque	Account payee cheque
4	VIKAS PATEL	AHMEDABAD	150000	Yes-Cheque	Account payee cheque

(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						

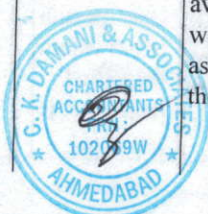
31 b(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee 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	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.



							through a bank account.	
1	PRAVINCHANDRA LADHAWALA	AHMEDABAD		14305	795100	Yes-Cheque	Account payee cheque	
2	PRAVINCHANDRA LADHAWALA	AHMEDABAD		303400	795100	Yes-Cheque	Account payee cheque	
3	VIKAS PATE L	AHMEDABAD		60000	210000	Yes-Cheque	Account payee cheque	
4	VIKAS PATE L	AHMEDABAD		150000	210000	Yes-Cheque	Account payee cheque	
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	
	Nil							
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)							No
	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							Yes

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:-									
		Sl No.	Amount received (in Rs.)					Date of receipt		
		Nil								
37	Whether any cost audit was carried out									
		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 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:									
Sl No	Particulars	Previous Year				Preceding previous Year				
a	Total turnover of the assessee	64452585				56984253				
b	Gross profit / Turnover	22237978	64452585	34.50%	20082216	56984253	35.24%			
c	Net profit / Turnover	768996	64452585	1.19%	660548	56984253	1.16%			
d	Stock-in-Trade / Turnover			%			%			
e	Material consumed/ Finished goods produced			%			%			
(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									
		Sl No.	Income-tax Department Reporting Entity	Type of Form	Due date for furnishing	Date furnished	Whether the Form contains information about	If not, please furnish list of the details/		

	Identification Number				all details/ transactions which are required to be reported.	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					
	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	No
	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 applicable from 1st April, 2019)					
	SI No.	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
	Nil					

Place
Date

AHMEDABAD
25/09/2018

Name
Membership Number
FRN (Firm Registration Number)
Address

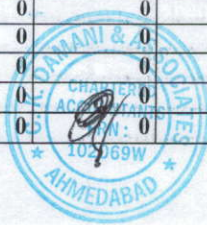
CHETAN KANAIALAL DAMANI
034287
102069W
5, SECOND FLOOR, AGRAWAL CHAMBERS, OPP. TOWN HALL, ELLISBRIDGE, AHMEDABAD, GUJARAT, 380006.

Form Filing Details

Revision/Original Original

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	01/04/2017	01/04/2017	275000	0	0	0	275000
	2	03/04/2017	03/04/2017	4880	0	0	0	4880
	3	29/04/2017	29/04/2017	45000	0	0	0	45000
	4	23/05/2017	23/05/2017	8250	0	0	0	8250
	5	27/05/2017	27/05/2017	2900	0	0	0	2900
	6	24/06/2017	24/06/2017	89400	0	0	0	89400
	7	26/07/2017	26/07/2017	44106	0	0	0	44106
	8	17/08/2017	17/08/2017	15600	0	0	0	15600
	9	25/11/2017	25/11/2017	45000	0	0	0	45000
	10	22/12/2017	22/12/2017	18500	0	0	0	18500
	11	30/12/2017	30/12/2017	550000	0	0	0	550000
	12	30/12/2017	30/12/2017	42935	0	0	0	42935
	13	06/01/2018	06/01/2018	590000	0	0	0	590000
	14	06/01/2018	06/01/2018	350000	0	0	0	350000
	15	06/01/2018	06/01/2018	350000	0	0	0	350000
	16	09/01/2018	09/01/2018	385000	0	0	0	385000
	17	09/01/2018	09/01/2018	47416	0	0	0	47416
	18	27/01/2018	27/01/2018	16280	0	0	0	16280



15

19	27/01/2018	27/01/2018	10472	0	0	0	10472
20	27/01/2018	27/01/2018	37400	0	0	0	37400
21	27/01/2018	27/01/2018	5456	0	0	0	5456
22	27/01/2018	27/01/2018	15400	0	0	0	15400
23	31/01/2018	31/01/2018	231360	0	0	0	231360
24	31/01/2018	31/01/2018	8640	0	0	0	8640
25	07/02/2018	07/02/2018	26400	0	0	0	26400
26	07/02/2018	07/02/2018	16280	0	0	0	16280
27	10/02/2018	10/02/2018	10560	0	0	0	10560
28	12/02/2018	12/02/2018	5600	0	0	0	5600
29	23/02/2018	23/02/2018	65000	0	0	0	65000
30	10/03/2018	10/03/2018	13090	0	0	0	13090
Total of Plant & Machinery @ 15%							3325925
Plant & Machinery @ 40%	1	30/05/2017	42351	0	0	0	42351
	2	30/06/2017	79600	0	0	0	79600
	3	11/10/2017	70000	0	0	0	70000
	4	03/03/2018	30397	0	0	0	30397
	5	22/11/2017	25853	0	0	0	25853
Total of Plant & Machinery @ 40%							248201
Building @ 10%	1	29/05/2017	45500	0	0	0	45500
	2	02/12/2017	33092	0	0	0	33092
	3	21/12/2017	21700	0	0	0	21700
	4	22/12/2017	8439	0	0	0	8439
	5	23/12/2017	8323	0	0	0	8323
	6	24/12/2017	8236	0	0	0	8236
	7	04/01/2018	444225	0	0	0	444225
	8	14/03/2018	310000	0	0	0	310000
	9	14/03/2018	10250	0	0	0	10250
	10	14/03/2018	10000	0	0	0	10000
	11	14/03/2018	16350	0	0	0	16350
	12	14/03/2018	129600	0	0	0	129600
	13	14/03/2018	16350	0	0	0	16350
	14	14/03/2018	22950	0	0	0	22950
Total of Building @ 10%							1085015
Furnitures & Fittings @ 10%	1	02/07/2017	50000	0	0	0	50000
	2	03/08/2017	30000	0	0	0	30000
	3	16/08/2017	85000	0	0	0	85000
	4	15/12/2017	28050	0	0	0	28050
	5	15/12/2017	25900	0	0	0	25900
	6	10/01/2018	19000	0	0	0	19000
	7	10/01/2018	14500	0	0	0	14500
	8	01/02/2018	10450	0	0	0	10450
	9	09/03/2018	191640	0	0	0	191640
Total of Furnitures & Fittings @ 10%							454540

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 15%	1	18/08/2017	462975
Total of Plant & Machinery @ 15%			462975
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			0
Building @ 10%			
Total of Building @ 10%			0
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0



WALPAR HEALTHCARE
BALANCESHEET AS ON 31-03-2018

Liabilities	Amount (Rs.)		Assets	Amount (Rs.)	
Capital Account		8,079,928	Fixed Assets		8,661,139
Kalpesh P Ladhawala	3,680,287		Investments		500,001
Sejal Kalpesh Ladhawala	3,810,914				
Tanmaybhai Shah	588,726		Current Assets		29,891,969
		15,532,853	Closing Stock	10,979,264	
Loans (Liability)			Deposits (Asset)	182,000	
Bank OD A/c	11,311,458		Loans & Advances (Asset)	65,500	
Unsecured Loans	4,221,395		Sundry Debtors	14,726,095	
		15,440,328	Cash-in-Hand	137,209	
Current Liabilities			Bank Accounts	3,551,901	
Provisions	17,500		Other Current Assets	250,000	
Sundry Creditors	15,131,918				
Other Current Liabilities	290,910				
					39,053,109
Total		39,053,109	Total		39,053,109

Date : 25/09/2018
Place : Ahmedabad

For, C. K. Damani & Associates,
Chartered Accountants
FRN 102069W

C. K. Damani

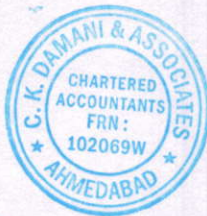
Chetan Damani
Proprietor
M. No. 034287

Date : 25/09/2018
Place : Ahmedabad

For, Walpar Healthcare,

Sejal Ladhawala

Sejal Ladhawala
Partner



WALPAR HEALTHCARE
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING ON 31-03-2018

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Opening Stock	5,068,447	By Sales	64,452,585 ✓
To Purchase	45,262,831	By Direct Incomes	95,271 ✓
To Direct Expenses	2,957,864	Cylinder Charge	74,489
Cartage Exps.	76,884	Product Permission Charges	20,782
Electric and Power Exp	357,225	By Closing Stock	10,979,264 ✓
Freight Exps.	306,800		
Transportation Exp	107,728		
Wages & Salary	2,109,227		
To Gross Profit	22,237,978		
TOTAL	75,527,120	TOTAL	75,527,120
To Indirect Expenses	21,477,848	By Gross Profit	22,237,978
Depreciation	1,531,404	By Indirect Incomes	8,866 ✓
Salary Expense	4,840,651	Kasar	8,866
Advertising Exp	32,078		
Audit Fees	17,500		
Bank Charges	79,811		
Commission Expense	5,887,354		
Computer Expense	87,593		
Consultancy Expense	5,000		
CST Reduction Expense	44,154		
Electricity Expense (Office)	178,612		
Financial Expense	25,000		
Insurance Exp	34,412		
Interest Expense (SIB Loan)	488,798		
Interest on OD for Machinery	184,975		
Interest on Partner's Capital	758,911		
Interest on Unsecured Loan	306,936		
ISO Certification Exp.	36,000		
Legal Expenses	244,526		
Machinery Repair & Maintenance	81,167		
Marketing & Sales Promotions	1,017,807		
Misc. Plant Exps.	103,784		
Office Exp	507,703		
Packing Exp	123,903		
Petrol Exp.	195,219		
Pollution Control Exps.	28,560		
Postage & Courier Exp.	69,380		
Professional Fees	103,250		
Quality Testing Charges	17,200		
Refreshment Exps.	148,404		
Remuneration to Partners	1,315,000		

Siddhanta



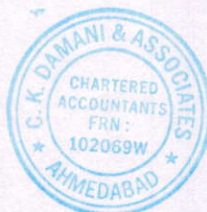
Rent Expense	1,186,587			
Repairs & Maintenance Exp.	225,981			
ROUND OFF	1			
Sales Incentives	150,000			
Seminar Exp.	133,894			
Staff Welfare Expense	426,020			
Stationery and Printing Exp	167,026			
Telephone & Internet Exp.	176,574			
Trademark and Patent Exps.	4,500			
Travelling & Hotel Exp.	355,672			
Vehicle Repairs & Maintenance	26,054			
Water Exp	130,450			
To Net Profit		768,996		
Total		22,246,844	Total	22,246,844

Date : 25/09/2018
Place : Ahmedabad

For, C. K. Damani & Associates,
Chartered Accountants
FRN 102069W

C. K. Damani

Chetan Damani
Proprietor
M. No. 034287



Date : 25/09/2018
Place : Ahmedabad

For, Walpar Healthcare,

skladhawala

Sejal Ladhawala
Partner

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, ITR-7 transmitted electronically with digital signature]

Assessment Year
2018-19

PERSONAL INFORMATION AND THE
DATE OF ELECTRONIC
TRANSMISSION

Name

WALPAR HEALTHCARE

PAN

AABFW0454F

Flat/Door/Block No

6/34

Name Of Premises/Building/Village

VIJAYNAGAR FLATS

Form No. which
has been
electronically
transmitted

ITR-5

Road/Street/Post Office

GUJ HSG BOARD FLATS

Area/Locality

NARANPURA

Status Firm

Town/City/District

AHMEDABAD

State

GUJARAT

Pin/ZipCode

380013

Aadhaar Number/Enrollment ID

Designation of AO(Ward/Circle) WARD 2(2)(5) AHMEDABAD

Original or Revised ORIGINAL

E-filing Acknowledgement Number

347359111261018

Date(DD/MM/YYYY)

26-10-2018

COMPUTATION OF INCOME
AND TAX THEREON

1	Gross total income			1	795415	
2	Deductions under Chapter-VI-A			2	0	
3	Total Income			3	795420	
3a	Current Year loss, if any			3a	0	
4	Net tax payable			4	245785	
5	Interest and Fee Payable			5	2922	
6	Total tax, interest and Fee payable			6	248707	
7	Taxes Paid	a	Advance Tax	7a	250000	
		b	TDS	7b	0	
		c	TCS	7c	0	
		d	Self Assessment Tax	7d	0	
		e	Total Taxes Paid (7a+7b+7c +7d)		7e	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	1290	
10	Exempt Income	Agriculture		10		
		Others				

This return has been digitally signed by SEJAL LADHAWALA

in the capacity of PARTNER

having PAN ACQPL2341F from IP Address 42.106.34.62 on 26-10-2018 at AHMEDABAD

Dsc SI No & issuer 1400942059CN=(n)Code Solutions CA 2014.2.5.4.51=#13133330312c20474e464320496e666f746f776572,STREET=Bodakdev\, S G Road\, Ahmedabad,ST=Gujarat,2.5.4.17=#1306333830303534,OU=Certifying Authority,O=Gujarat Narmada Valley Fertilizers and Chemicals

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

NAME Walpar Healthcare

ADDRESS 6/34, Vijay Nagar,
G.H.B. Flats,
Naranpura,
Ahmedabad-380013

STATUS Partnership Firm

PAN AABFW0454F

WARD WARD 3(3)(5), Ahmedabad

BANK Axis Bank, Ahmedabad
C. B. A/c. No. 910020034633681
IFSC Code: UTIB0000003
MICR Code: 380211002

D.O.I. 16/11/2009

R. & O.R.

P.Y. Ending on 31/03/2018

A.Y. 2018-2019

STATEMENT OF TOTAL INCOME

1 PROFITS AND GAINS FROM BUSINESS AND PROFESSION: -

As per P & L	768,996	
Add: Depreciation as per books of accounts	1,531,404	
Add: Disallowable Expenses	25,000	
Add: Disallowance u/s. 40(a)(ia) = Rs. 4,724 * 30%	1,417	
	2,326,817	
Add: Depreciation as per Income Tax Act	(1,531,402)	795,415
GROSS TOTAL INCOME		795,415
Less: Deduction		-
NET TOTAL INCOME		795,415
	Say Rs.	795,420

TAX LIABILITY : Rs. 2,38,626/- Tax + Rs. 7,159/- E.C. + Rs. 2,922/- Int. = Rs. 2,48,707/-

TAX PAID : Rs. 2,50,000/- Advance Tax

REFUND : Rs. 1,290/-