

FORM 3CD

[See rule 6 G(2)]

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

PART A

1	Name of the assessee			
2	Address	HO & Branch both need to mention.	Pin Code	
3	PAN (Permanent Account Number)			

4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and servicetax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same				No
	Type	State (optional)	Other Indirect Tax Type	Registration / Identification No.	

5	Status	U/s 2(31) Definition of Person			
6	Previous year from	From : 01/04/2018	To : 31/03/2019		
7	Assessment year	2019-20			
8	Indicate the relevant clause of section 44AB under which the audit has been conducted				
	Clause (a) – If total sales, turnover or gross receipt in business exceeds Rs. 1 Crore Clause (b) – If gross receipts in profession exceed Rs.50 lakh Clause (c) – If Profits u/s 44AE, 44BB or 44BBB claimed to be lower than the presumptive profits and gains Clause (d) – If Profits u/s 44ADA claimed to be lower than the presumptive profits and gains. Clause (e) – If Profit)s u/s 44AD claimed to be lower than the presumptive profits and gains.				

PART - B

9a	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 (%)

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

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

10 b	If there is any change in the nature of business or profession, the particulars of such change				
	Business	Sector	Sub Sector		Code

11a	Whether books of accounts are prescribed under section 44AA , if yes, list of books so prescribed.	Yes
	Books prescribed	

11b	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	Address Line 1	Address Line 2	City /Town/District	State	PinCode

11c	List of books of account and nature of relevant documents examined .
	Books examined

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	No
	Section	Amount
		Discription (In case OTHER)

13a	Method of accounting employed in the previous year	
B	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No

C	If answer to 13(b) is in the affirmative, give details of such change , and the effect thereof on the profit or loss.	Nil
	Particulars	Increase in profit
		Decrease in profit

d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of (ICDS) income computation and disclosure standards notified under section 145(2).	Nil
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e	If answer to (d) above is in the affirmative, give details of such adjustments	Nil
	ICDS	Increase in profit (Rs.)
		Decrease in profit (Rs.)
		Net effect (Rs.)

f	Disclosure as per ICDS	Nil
	ICDS	Disclosure

14a	Method of valuation of closing stock employed in the previous year	NA
14b	In case of deviation from the method of valuation prescribed u/s 145A, and the effect thereof on the profit or loss, please furnish	---No Deviation---
	Particulars	Increase in profit
		Decrease in profit

15	Give the following particulars of the capital asset converted into stock-in-trade				Nil
	Description of capital asset	Date of acquisition	Cost of acquisition	Amount at which the asset is converted into stock-in trade	

16a	Amounts not credited to the profit and loss account, being - The items falling within in the scope of section 28		Nil
	Description	Amount	

16b	Amounts not credited to the profit and loss account, being 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		Nil
	Description	Amount	

16c	Amounts not credited to the profit and loss account, being Escalation claims accepted during the previous year		Nil
	Description	Amount	

16d	Amounts not credited to the profit and loss account, being any other item of income		Nil
	Description	Amount	

16e	Amounts not credited to the profit and loss account, being Capital receipt , if any		Nil
	Description	Amount	

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 Nil							
	Details of property	Address Line 1	Address Line 2	City	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 following form :-		As per Annexure-A attached
	a. Description of asset/ Class block of assets		
	b. Rate of depreciation		
	c. Actual cost of written down value, as the case may be		
	d. Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of		
	i) Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994,		
	ii) Change in rate of exchange of currency, and		
	iii) Subsidy or grant or reimbursement, by whatever name called		
	e. Depreciation allowable		
	f. Written down value at the end of the year		

19	Amounts admissible under sections (Exp. Dr. In P/L related to Sec 32AC, to 35E)		
	Section	Amount debited to profit and loss account	Amounts admissible

20a	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)]		Nil
	Description		Amount

20b	Details of contributions received from employees for various funds as referred to in section 36(1)(va)				Nil
	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	Actual date of payment to the concerned authorities

21a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc		Nil
	Nature Of Expenditure	Particulars	Amount

21b	Amounts inadmissible under section 40(a):-	
i	As payment to non-resident referred to in sub-clause (i)	

21a	Details of payment on which tax is not deducted								Nil
	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

21b	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)										Nil
	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	Pin-code	Amount of tax deducted	

21b	As payment referred to in sub-clause (ia)									
21a	Details of payment on which tax is not deducted								Nil	
	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	

21b	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.											Nil
	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	Pin-code	Amount of tax deducted	Amount out of (VI) deposited, if any	

biii	As payment referred to in sub-clause (ib)									Nil
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											Nil
	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	Pin-code	Amount of tax deducted	Amount out of (VI) deposited, if any	

iv	Fringe benefit tax under sub-clause (ic)				Nil
v	Wealth tax under sub-clause (ia)				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)									Nil
	Date of payment	Amount of payment	Name of the payee	PAN of the Payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		

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

d	Disallowance/deemed income under section 40A(3):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:					Nil
A	Date Of Payment	Nature Of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	

B	On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A):					Nil
	Date Of Payment	Nature Of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	

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 :	Nil
	Nature Of Liability	Amount

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 :	Nil
	Particulars	Amount

i	Amount inadmissible under the proviso to section 36(1)(iii). (Interest on borrowing for assets)	Nil
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22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	Nil
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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)

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

25	Any amount of profit chargeable to tax under section 41 and computation thereof					Nil
	Name of Related Person	Amount of income	Section	Description of Transaction	Computation if any	

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 preceeding previous year and was				
a	Paid during the previous year:				Nil
	Section	Nature of liability	Amount		

b	Not paid during the previous year:				Nil
	Section	Nature of liability	Amount		

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 under section 139(1):				
	Nil				
	Section	Nature of liability	Amount		

b	Not paid on or before the aforesaid date				Nil
	Section	Nature of liability	Amount		

C	State whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account	Nil
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27a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts..	No	
CENVAT	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	Nil	
CENVAT Availed	Nil	
CENVAT Utilized	Nil	
Closing /outstanding Balance	Nil	

b Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	Nil		
Type	Particulars	Amount	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)(viia), if yes, please furnish the details of the same	Nil					
	Name of the person from which shares received	PAN of the person, if available	Name of the company whose shares are received	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)(viib), if yes, please furnish the details of the same	Nil			
	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares issued	Amount of consideration received	Fair Market value of the shares

Aa	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?	Nil
	Nature of income	Amount

Ba	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?	Nil
	Nature of income	Amount(in Rs)

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]	Nil
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Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	PIN	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment

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

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

Ca	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) (b)If yes, please furnish the following details						Nil	
	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			Other		

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 :						Nil
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Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Pervious 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.

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

ba	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 . Nil					
	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

bb	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 Nil					
	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt		

bc	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 . Nil					
	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Nature of transaction	Amount of Payment	Date Of Payment

bd	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. Nil			
	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment

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 Nil						
	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.

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: Nil			
	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	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

e	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 which is not an account payee cheque or account payee bank draft during the previous year : Nil			
	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of repayment 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

32 a	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available. Nil					
	Assessment Year	Nature of loss / allowance	Amount as returned	Amount as assessed (give reference to relevant order)		Remark
				Amount U/S Date	Order U/S & Date	

b	Whether a change in share holding 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.	NA
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c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. Select If yes, please furnish the details of the same	NA
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d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year If yes, please furnish details of the same.	NA
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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	NA
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33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	Nil
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	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.
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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:	Nil
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	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)

b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes ,please furnish the details:							NA
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	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported.

c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:			NA
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	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.	
			Amount	Date of payment

35	In the case of a trading concern, give quantitative details of principal items of goods traded: Not Applicable						
	Item Name	Unit Name	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any

35 b	In the case of manufacturing concern,give quantitative details of the principal items of raw materials, finished products and by-products.									
A	Raw materials: Not Applicable									
	Item Name	Unit Name	Opening Stock	Purchases during the previous year	Sales during the previous year	Consumption during the previous year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any

B	Finished products: Not Applicable									
	Item Name	Unit Name	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		

C	By-Products: Not Applicable									
	Item Name	Unit Name	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		

36	In the case of Domestic Company,details of tax on distributed profits under section 115-O in the following forms Not Applicable						
	(a) Total amount of distributed profits	(b) Amount of reduction as 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)Date of Payment with Amounts		
					Amount	Dates of payment	

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 Not Applicable						
b	If yes, please furnish the following details:-						
	Amount received (in Rs.)			Date of receipt			

37	Whether any cost audit was carried out ?	NA

38	Whether any audit was conducted under the Central Excise Act, 1944 ?	NA

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. ?	NA

40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:							
	Particulars	Previous Year			Preceding previous Year		
a	Total turnover of the assessee						
b	Gross profit / Turnover						
c	Net profit / Turnover						
d	Stock-in-Trade / Turnover						
e	Material consumed / Finished goods produced						

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 Nil								
	FY to which demand/refund relates to	Name of other Tax law	Type	Date of demand raised/refund received	Amount	Remarks	State	Other Tax Law

42 Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B								Nil
a	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/transactions which are not reported.		

43 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								Nil
a	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		

c	If Not due , please enter expected date of furnishing the report	/ /
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44 Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is applicable from 1st April,2019)							Nil
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			

Place :NAGPUR

 *(Signature and Stamp/Seal of the signatory)

Date: 11/09/2019

Name of the signatory : NAMRATA SACHIN NIMODIA
 Designation :
 Firm Name : S.M. NIMODIA& CO.
 Membership Number :
 Firm Registration Number :
 UDIN :
 Full Address : NAGPUR
 : 9922700606
 : Maharashtra

Pincode: 440003

ANNEXURE-A
 Depreciation as per IT Act

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										
	Block of Assets	Rate of Depreciation	Opening WDV (A)	Additions					Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)*
Purchase Value (1)				CENVAT (2)	Change in Rate of Exchange (3)	Subsidy/Grant (4)	Total Value of Purchases (B) (1+2+3+4)				
1	Plant and Machinery @ 15%										
2	Plant and Machinery @ 40%										
3	Furnitures and Fittings @ 10%										

Addition Details

	Date of Purchase	Date Put to Use	Purchase Value	CENVAT	Change in Rate of Exchange	Subsidy/Grant	Total Value of Purchases (1+2+3+4)

Deduction Details

	Date of Sale	Amount