Acknowledgement Number:584602571300922

Date of filing:30-Sep-20

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
2022-23

PAN	ABLFM7631F		
Name	MEHTA & MODI REALTY KOWKUR LLP		
Address	5-4-187/3 & 4 , SOHAM MANSION , 2ND FLOOR , M.G ROAD , M.G ROAD , SECUNDERABAD , SECUNDERABAD , 36-Telangana , 91-India , 500003		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	584602571300922

Taxable Income and Tax details

Current Year business loss, if any	1	(
Total Income		9,17,10(
Book Profit under MAT, where applicable	2	(
Adjusted Total Income under AMT, where applicable	3	9,17,10(
Net tax payable	4	2,86,13:
·crest and Fcc Payablc	5	(
Total tax, interest and Fee payable	6	2,86,13:
Taxes Paid	7	3,30,61!
(+) Tax Payable /(-) Refundable (6-7)	8	(-) 44,48(
Accreted Income as per section 115TD	9	(
Additional Tax payable u/s 115TD	10	(
Interest payable u/s 115TE	11	(
Additional Tax and interest payable	12	(
Tax and interest paid	13	(
(+) Tax Payable /(-) Refundable (12-13)	14	(

is return has been digitally signed by SOHAM MODI in the capacity of Principal Officer having PAN ABMPM6725H from IP address .8[illegible]3.24 on 30-Sep-2022
C Sl. No. & Issuer 3097367 & 51172928CN=Capricorn CA 2014,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

System Generated

Barcode/QR Code

ABLFM7631F05584602571300922AEDCEE14B3322219E23B3C0A2E65B8545B7E2D4F

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name Of Assessee	: **Mehta & Modi Realty Kowkur Llp**			
PAN	: **ABLFM7631F**			
Office Address	: 5-4-187/3 & 4, Soham Mansion , 2nd Floor, M.g Road, Secunderabad, Telangana-500003			
Status	: FIRM (LIMITED LIABILITY)	Assessment Year	:	2022 - 2023
Ward No	: WARD 11(4),HYDERABAD	Financial Year	:	2021 - 2022
D.O.I.	: 15/05/2019			
Mobile No.	: 9121282859			
Email Address	: accounts@modiproperties.com			
Method Of Accounting	: Accrual			
Name Of Bank	: Yes Bank			
Micr Code	: 500532002			
Ifsc Code	: Yesb0000097			
Address	: Begumpet, Secundrabad			
Account No.	: 009763700003091			
Return	: Original (Filing Date : 30/09/2022 & No. : 584602571300922)			
Import Date	: Ais : 10-08-2022 12:52 Pm	Tis : 10-08-2022 12:53 Pm		
	26as : 29-09-2022 07:10 Pm			

COMPUTATION OF TOTAL INCOME

ofits And Gains From Business And Profession			
Mehta & Modi Realty Kowkr Llp			12288220
Add :		12102851	
Disallowed U/s 36	12892		
Disallowed U/s 37	315126		
Any Other Expenses Not Allowable	7214	335232	
		12438083	
Less :			
Interest On Fd	149617		
Interest On It Refund	246	-149863	
		12288220	
Income From Other Sources			149863
nterest On Bank Fdr		149617	
nterest On It Refund		246	
Total		149863	
Brought Forward Losses Set-off			
Business Losses For The A.y. 2020-21			-6294569
Business Losses For The A.y. 2021-22			-5226417
Gross Total Income			917097
Total Income			917097
otal Income Rounded Off U/s 288A			917100

COMPUTATION OF TAX ON TOTAL INCOME

ax On Rs. 917100 @ 30%		275130
		275130
ld: Health And Education Cess @ 4%		11005
		286135
ss Tax Deducted At Source		
Section 194a: Other Interest	14964	
Section 194-ia: Tds On Sale Of Immovable Property	315655	330619
		-44484
fundable		(44484)
: Rounded Off U/s 288B		(44480)

Information regarding Turnover/Gross Receipt Reported for GST	
GSTR No.	36ABLFM7631F1Z3
Amount of turnover/Gross receipt as per the GST return filed	119511171

LOSSES TABLE

A.Y.	HEAD	LOSSES		
		BROUGHT FORWARD	SET-OFF	CARRIED FORWARD
2020-21	Ordinary Business	6294569	6294569	-
2021-22	Ordinary Business	5226417	5226417	-

As per Form 26AS [File Creation Date: 29-09-2022] last imported on 29-09-2022 07:10 PM

Details of Tax Deducted at Source on Income other than Salary

Sl. No.	Tax Deduction Account Number (TAN) of the Deductor	Unique TDS Certificate No.	Name and address of the Deductor	Amount paid /credited	Date of Payment /Credit	Total tax deducted	Amount claimed for this year	B/F C/F
4A : Other Interest								
1.	MUMY02084F		YES BANK LIMITED	1973	31/03/2022	197	197	
2.	MUMY02084F		YES BANK LIMITED	5918	31/03/2022	592	592	
3.	MUMY02084F		YES BANK LIMITED	5918	31/03/2022	592	592	
4.	MUMY02084F		YES BANK LIMITED	5918	31/03/2022	592	592	
5.	MUMY02084F		YES BANK LIMITED	2685	28/03/2022	269	269	
6.	MUMY02084F		YES BANK LIMITED	3781	21/03/2022	378	378	
7.	MUMY02084F		YES BANK LIMITED	7452	21/03/2022	745	745	
8.	MUMY02084F		YES BANK LIMITED	3397	14/03/2022	340	340	
9.	MUMY02084F		YES BANK LIMITED	6027	07/03/2022	603	603	
10.	MUMY02084F		YES BANK LIMITED	6027	07/03/2022	603	603	
11.	MUMY02084F		YES BANK LIMITED	4822	19/02/2022	482	482	
12.	MUMY02084F		YES BANK LIMITED	9644	19/02/2022	964	964	
13.	MUMY02084F		YES BANK LIMITED	9096	14/02/2022	910	910	
14.	MUMY02084F		YES BANK LIMITED	4548	14/02/2022	455	455	
15.	MUMY02084F		YES BANK LIMITED	9096	14/02/2022	910	910	
16.	MUMY02084F		YES BANK LIMITED	11712	13/12/2021	1171	1171	
17.	MUMY02084F		YES BANK LIMITED	3781	17/11/2021	378	378	
18.	MUMY02084F		YES BANK LIMITED	6356	06/11/2021	636	636	
19.	MUMY02084F		YES BANK LIMITED	2096	25/10/2021	210	210	
20.	MUMY02084F		YES BANK LIMITED	2521	25/10/2021	252	252	
21.	MUMY02084F		YES BANK LIMITED	5041	25/10/2021	504	504	
2[illegible]	MUMY02084F		YES BANK LIMITED	3932	25/10/2021	393	393	
23.	MUMY02084F		YES BANK LIMITED	3548	25/10/2021	355	355	
24.	MUMY02084F		YES BANK LIMITED	3164	25/10/2021	316	316	
25.	MUMY02084F		YES BANK LIMITED	979	25/10/2021	98	98	
26.	MUMY02084F		YES BANK LIMITED	20185	25/10/2021	2019	2019	
			Grand Total	149617		14964	14964	

Details of Tax Deducted at Source on Sale of Immovable Property u/s 194IA

Sr. No.	TDS Certificate Number	Name of Deductor	PAN of Deductor	Acknowledgement Number	Total Transaction Amount	Transaction Date	TDS Deposited / TDS B/F	Date of Deposit	Date of Deduction	TDS Credit Claimed in own hands
1	XUJQNNA	SURXX XXEMI	AIHPP9569N	AI2429593	500000	16/06/2021	5000	10/07/2021	16/06/2021	5000
2	XQERXTA	MODX XXXSING PRIVATE LIMITED	AADCM5906D	BI4600680	7006000	31/03/2022	70060	07/04/2022	31/03/2022	70060
3	XQERXZA	MODX XXXSING PRIVATE LIMITED	AADCM5906D	BI4599394	7006000	31/03/2022	70060	08/04/2022	31/03/2022	70060
	XQERXGA	MODX XXXSING PRIVATE LIMITED	AADCM5906D	BI4600024	7006000	31/03/2022	70060	07/04/2022	31/03/2022	70060
	XVFZHKA	SURXX XXEMI	AIHPP9569N	BI0456761	1475000	21/12/2021	14750	17/01/2022	21/12/2021	14750
	XQERXFA	MODX XXXSING PRIVATE LIMITED	AADCM5906D	BI4598764	7347500	31/03/2022	73475	08/04/2022	31/03/2022	73475
	XMLBRYA	SURXX XXEMI	AIHPP9569N	AI3659073	500000	19/07/2021	5000	11/08/2021	19/07/2021	5000

8	XMVTYUA	SURXX XXEMI	AIHPP9569N	AI6501412	725000	20/09/2021	7250	19/10/2021	20/09/2021	7250
				Grand Total	31565500		315655			315655

DISALLOWED U/S 36

Sr. No.	Particulars	Amount
1	Delay in depositing the Employee Contribution to PF	10572.00
2	Emloyee Contribution of ESI	2320.00
	Total	**12892.00**

DISALLOWED U/S 37

Sr. No.	Particulars	Amount
1	Prior Period Items	315126.00
	Total	**315126.00**

ANY OTHER EXPENSES NOT ALLOWABLE

Sr. No.	Particulars	Amount
1	Penalty,Interest & Latefees	7214.00
	Total	**7214.00**

Details of Taxpayer Information Summary

S. N.	Information Category (1)	Income Head (2)	Section (3)	Processed Value (4)	Derived Value (5)	As per Computation/ ITR (6)	Difference (7)=(5)-(6)	As per 26AS (8)	Difference (9)=(8)-(6)
1	Interest from deposit	Other Source	194A	149617	149617	149617.00	Nil	149617.00	Nil
2	Sale of land or building			13580500	13580500				
3	Receipts from transfer of immovable property			31565500	31565500				
4	GST turnover			119511171	119511171	118512614.00	998557.00	119511171.00	998557.00
5	GST purchases			108342514	108342514	125762971.00	-17420457.00		
6	Purchase of time deposits			22000000	22000000				

SOHAM MODI
(Principal Officer)

Acknowledgement Number:584468720300922

FORM 3CA [See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

1. **I report that the statutory audit of**

Name	MEHTA & MODI REALTY KOWKUR LLP
Address	5-4-187/3 & 4, SOHAM MANSION , 2ND FLOOR , M.G ROAD , Secunderabad H.O , Secunderabad , HYDERABAD , 36- Telangana , 91-India , Pincode - 500003
PAN	ABLFM7631F
Aadhaar Number of the assessee, if available	

was conducted by **M/s AJAY MEHTA** in pursuance of the provisions of the **Limited Liability Partnership Act, 2008**,

and **I** annex hereto a copy of **my** audit report dated **18-Sep-2022** along with a copy each of

a. the audited **profit and loss account** for the period beginning from **01-Apr-2021** to ending on **31-Mar-2022**

b. the audited balance sheet as at **31-Mar-2022** ; and

c. documents declared by the said Act to be part of, or annexed to, the **profit and loss account** and balance sheet.

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

3. In **my** opinion and to the best of **my** information and according to examination of books of account including other relevant documents and explanations given to **me**, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any.

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	Refer Notes to Accounts- Note 2

Accountant Details

Name	**AJAY CHIRANJILAL MEHTA**
Membership Number	**035449**
FRN (Firm Registration Number)	**00000000**

Acknowledgement Number:584468720300922

Address	**5-4-187/3 AND 4, 1ST FLOORSOHAM MANSION , M G ROADRANIGUNJ , MG Road S.O , Secunderabad , HYDERABAD , 36- Telangana , 91-India , Pincode - 500003**
Date of signing Tax Audit Report	**18-Sep-2022**
Place	**SECUNDERABAD**
Date	**18-Sep-2022**

This form has been digitally signed by **AJAY CHIRANJILAL MEHTA** having PAN **AATPM6413C** from IP Address **SECUNDERABAD** on **30/09/2022 02:19:53 PM** Dsc Sl.No and issuer **,C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority**

Acknowledgement Number:584468720300922

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	**MEHTA & MODI REALTY KOWKUR LLP**
2. Address of the Assessee	**5-4-187/3 & 4, SOHAM MANSION , 2ND FLOOR , M.G ROAD , Secunderabad H.O , Secunderabad , HYDERABAD , 36- Telangana , 91-India , Pincode - 500003**
3. Permanent Account Number (PAN)	**ABLFM7631F**
Aadhaar Number of the assessee, if available	
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 /Identification Number
1	Goods and Services Tax 36- Telangana	36ABLFM7631F1Z3

5. Status	**Limited Liability Partnership**
6. Previous year	**01-Apr-2021** to **31-Mar-2022**
7. Assessment year	**2022-23**

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

8(a). 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. In case of AOP, whether shares of members are indeterminate or unknown?

Acknowledgement Number:584468720300922

Sl. No.	Name	Profit Sharing Ratio (%)
1	MODI PROPERTIES PRIVATE LIMITED	50
2	ANAND SURESH MEHTA	50

(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**

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
			No records added			

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).

Sl. No.	Sector	Sub Sector	Code
1	REAL ESTATE AND RENTING SERVICES	Purchase, sale and letting of leased buildings(residential and non-residential)	07001

(b). If there is any change in the nature of business or profession, the particulars of such change ? **No**

Sl. No.	Business	Sector	Sub Sector	Code
		No records added		

11 (a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed ? **No**

Sl.No.	Books prescribed

(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

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State

1	CASH BOOK	5-4-187/ 3 & 4, S OHAM M ANSION , 2ND FLO OR	M.G ROAD	HYDERABAD	500003	91-India	36- Telangana
2	BANK BOOK	5-4-187/ 3 & 4, S OHAM M ANSION , 2ND FLO OR	M.G ROAD	HYDERABAD	500003	91-India	36- Telangana
3	GENERAL LE DGER	5-4-187/ 3 & 4, S OHAM M ANSION , 2ND FLO OR	M.G ROAD	HYDERABAD	500003	91-India	36- Telangana
4	JOURNAL LE DGER	5-4-187/ 3 & 4, S OHAM M ANSION , 2ND FLO OR	M.G ROAD	HYDERABAD	500003	91-India	36- Telangana

(c). List of books of account and nature of relevant documents examined.

☐ Same as 11(b) above

Sl. No.	Books examined
1	CASH BOOK
2	BANK BOOK
3	GENERAL LEDGER
4	JOURNAL LEDGER
5	BILLS AND VOUCHERS VERIFIED RANDOMLY

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, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ? **No**

Sl. No.	Section	Amount
	No records added	

13.(a). Method of accounting employed in the previous year. **Mercantile system**

(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 (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
		₹ 0	₹ 0

(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**

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

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		₹ 0	₹ 0	₹ 0
Total		₹ 0	₹ 0	₹ 0

(f). Disclosure as per ICDS:

Sl. NO.	ICDS	Disclosure
1	ICDS I-Accounting Policies	As per Note 2- Notes forming part of Financial Statements
2	ICDS II-Valuation of Inventories	As per Note 2- Notes forming part of Financial Statements
3	ICDS III-Construction Contracts	As per Note 2- Notes forming part of Financial Statements
4	ICDS IV-Revenue Recognition	As per Note 2- Notes forming part of Financial Statements
5	ICDS V-Tangible Fixed Assets	NA
6	ICDS VII-Governments Grants	NA
7	ICDS IX Borrowing Costs	As per Note 2- Notes forming part of Financial Statements
8	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	As per Note 2- Notes forming part of Financial Statements

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**

Sl. NO.	Particulars	Increase in profit	Decrease in profit
No records added			

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

Acknowledgement Number:584468720300922

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
		No records added		

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

(a). The items falling within the scope of section 28;

Sl.No.	Description	Amount
		₹ 0

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

Sl. No.	Description	Amount
	No records added	

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
	No records added	

any other item of income;

Sl. No.	Description	Amount
	No records added	

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

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:

Sl. No.	Details of	Address of Property	Consideration received or	Value adopted or	Whether provisions

Acknowledgement Number:584468720300922

	property	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	accrued	assessed or assessable	of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
1								₹ 0	₹ 0	

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:-

Sl. No.	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	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(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1			₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

19. Amount admissible under section-

Sl. 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 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.

No records added

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)]

Sl. No.	Description	Amount

No records added

Acknowledgement Number:584468720300922

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

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Provident Fund	₹ 10,503	15-May-2021	₹ 22,205	15-May-2021
2	Provident Fund	₹ 10,919	15-Jun-2021	₹ 23,054	12-Jun-2021
3	Provident Fund	₹ 10,572	15-Jul-2021	₹ 22,087	16-Jul-2021
4	Provident Fund	₹ 10,506	15-Aug-2021	₹ 21,948	14-Aug-2021
5	Provident Fund	₹ 9,823	15-Sep-2021	₹ 20,555	15-Sep-2021
6	Provident Fund	₹ 9,561	15-Oct-2021	₹ 20,021	12-Oct-2021
7	Provident Fund	₹ 10,565	15-Nov-2021	₹ 22,069	15-Nov-2021
8	Provident Fund	₹ 10,191	15-Dec-2021	₹ 21,307	14-Dec-2021
9	Provident Fund	₹ 10,288	15-Jan-2022	₹ 21,506	15-Jan-2022
10	Provident Fund	₹ 9,621	15-Feb-2022	₹ 20,141	15-Feb-2022
11	Provident Fund	₹ 10,358	15-Mar-2022	₹ 21,646	15-Mar-2022
12	Provident Fund	₹ 9,476	15-Apr-2022	₹ 19,845	13-Apr-2022
13	Any fund setup under the provisions of ESI Act, 1948	₹ 489	15-May-2021	₹ 2,605	28-May-2021
14	Any fund setup under the provisions of ESI Act, 1948	₹ 518	15-Jun-2021	₹ 2,770	16-Jun-2021
1	Any fund setup under the provisions of ESI Act, 1948	₹ 475	15-Jul-2021	₹ 2,539	15-Jul-2021
16	Any fund setup under the provisions of ESI Act, 1948	₹ 481	15-Aug-2021	₹ 2,566	14-Aug-2021
17	Any fund setup under the provisions of ESI Act, 1948	₹ 393	15-Sep-2021	₹ 2,093	15-Sep-2021
18	Any fund setup under the provisions of ESI Act, 1948	₹ 381	15-Oct-2021	₹ 2,036	14-Oct-2021
19	Any fund setup under the provisions of ESI Act, 1948	₹ 496	15-Nov-2021	₹ 2,647	24-Nov-2021
20	Any fund setup under the provisions of ESI Act, 1948	₹ 489	15-Dec-2021	₹ 2,610	15-Dec-2021
21	Any fund setup under the provisions of ESI Act, 1948	₹ 494	15-Jan-2022	₹ 2,636	15-Jan-2022

22	Any fund setup under the provisions of ESI A ct, 1948	₹ 357 15-Feb-2022	₹ 1,903 16-Feb-2022
23	Any fund setup under the provisions of ESI A ct, 1948	₹ 460 15-Mar-2022	₹ 2,453 16-Mar-2022
24	Any fund setup under the provisions of ESI A ct, 1948	₹ 379 15-Apr-2022	₹ 2,021 14-Apr-2022

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.

pital expenditure

No.	Particulars	Amount
		₹ 0

sonal expenditure

No.	Particulars	Amount
	No records added	

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

lo.	Particulars	Amount
	No records added	

nditure incurred at clubs being entrance fees and subscriptions

).	Particulars	Amount
	No records added	

diture incurred at clubs being cost for club services and facilities used.

	Particulars	Amount
	No records added	

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

	Particulars	Amount
	No records added	

Acknowledgement Number:584468720300922

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

Sl. No.	Particulars	Amount
1	interest on tds	₹ 4,585
2	Interest and late fees on GST	₹ 2,268
3	Interest on Esi,PF	₹ 361

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

Sl. No.	Particulars	Amount
	Nil	₹ 0

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

as payment to non-resident referred to in sub-clause (i)

Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
	₹ 0										

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	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
	₹ 0											₹ 0

payment referred to in sub-clause (ia)

Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
	₹ 0										

Acknowledgement Number:584468720300922

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
		₹ 0											₹ 0	₹ 0

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

Details of payment on which levy is not deducted:

No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
		₹ 0										

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	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
	₹ 0											₹ 0	₹ 0

ringe benefit tax under sub-clause (ic) ₹0

ealth tax under sub-clause (iia) ₹0

oyalty, license fee, service fee etc. under sub-clause (iib) ₹0

alary payable outside India/to a non resident without TDS etc. under sub-clause i)

Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State

Acknowledgement Number:584468720300922

1	₹ 0

viii. Payment to PF /other fund etc. under sub-clause (iv) ₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v) ₹ 0

(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;

l. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
			No records added			

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. Please furnish the details ? **Yes**

No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
			No records added			

On e basis of the examination of books of account and other relevant documents/evidence, whether 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. 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	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
			No records added			

Provision for payment of gratuity not allowable under section 40A(7); ₹ 0

ny sum paid by the assessee as an employer not allowable under section 40A(9); ₹ 0

articulars of any liability of a contingent nature;

Acknowledgement Number:584468720300922

Sl. No.	Nature of Liability	Amount
1		₹ 0

(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;

Sl. No.	Particulars	Amount
No records added		

(i). Amount inadmissible under the proviso to section 36(1)(iii). ₹ 0

2. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. ₹ 0

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

Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
Modi Properties Pvt Ltd	AABCM4761E		Enterprises with same management	Admin Charges	₹ 8,97,260
Modi Housing Pvt Ltd	AADCM5906D		Enterprises with same management	Hiarding Rent Charges	₹ 1,76,000
Summit Sales LLP Logistos	ACQFS2044C		Enterprises with same management	Car Hire Charges / Service Charges	₹ 19,47,248
Summit Sales LLP Common Expenses	ACQFS2044C		Enterprises with same management	Admin & Marketting Service Charges	₹ 8,09,085
Summit Sales LLP	ACQFS2044C		Enterprises with same management	Material purchases	₹ 93,08,710
Soham Satish Modi	ABMPM6725H		Enterprises with same management	Interest on unsecured Loan	₹ 92,264

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

Section	Description	Amount
No records added		

Acknowledgement Number:584468720300922

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
No records added					

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

· paid during the previous year;

No.	Section	Nature of liability	Amount
			₹ 0

not paid during the previous year;

o.	Section	Nature of liability	Amount
			₹ 0

vas incurred in the previous year and was

aid on or before the due date for furnishing the return of income of the previous ear under section 139(1);

	Section	Nature of liability	Amount
	Sec 43B(a)- tax,duty,cess,fee etc	GST Payable	₹ 4,27,984
	Sec 43B(b)-provident/superannuation/gratuity/other fund	PF payable	₹ 19,845
	Sec 43B(a)- tax,duty,cess,fee etc	TDS Payable	₹ 5,04,561

Acknowledgement Number:584468720300922

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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 ? **No**

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts. **No**

NVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
	No records added	

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

lo.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
	Expenditure Debited	prior period items	₹ 3,15,126	2020-21

Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia) ? **No**

se furnish the details of the same

Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, 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
			No records added				

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib) ? **No**

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
			No records added			

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ? **No**

b. Please furnish the following details:

l. No.	Nature of income	Amount
	No records added	

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 ? **No**

·. Please furnish the following details:

No.	Nature of income	Amount
	No records added	

·. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D] **No**

Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
									₹ 0		₹ 0	₹ 0	

Acknowledgement Number:584468720300922

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. Please furnish the following details:

Sl. No.	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 ?	Whether the excess money has been repatriated within the prescribed time ?	The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money

No records added

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. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred (i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B. (iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B. (v)	
				Assessment Year	Amount	Assessment Year	Amount
1	₹ 0	₹ 0	₹ 0		₹ 0		₹ 0

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year.(This clause is kept in abeyance till 31st March, 2022) ? **No**

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement

No records added

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 :-

Acknowledgement Number:584468720300922

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	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	Soham Mo di	5-4-187 3 &4 Soham Mansion M G Road Se cunderab ad 500 00 3	ABMPM6725H		₹ 55,39,349	No	₹ 55,39,349	Yes-Cheque	Account payee cheque
2	Modi Hous ing Pvt LT D	5-4-187 3 &4 Soham Mansion M G Road Se cunderab ad 500 00 3	AADCM5906D		₹ 2,85,99,000	No	₹ 2,85,99,000	Yes-Cheque	Account payee cheque

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

Sl. 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	Aadhaar Number of the person from whom specified sum is received, if available	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	Mrs.Sasmith a Nanda	Safilguda 21 122 Flat no 403 Sai Plaza??Utt am Nagar Malkajgiri	ARKPN7122N		₹ 46,95,250	Yes-Cheque	Account p ayee cheq ue
2	Mr.Kiran She tty	10-3-1,3 Railway Quar ters?Rail Nilayam, Te achers Colony?East maredpally	CBIPS5608D		₹ 49,26,719	Yes-Cheque	Account p ayee cheq ue

Acknowledgement Number:584468720300922

3	Mr.MVR Murthy & Mrs.Shipra Gupta	H. No. 17-2-626 1, Saidaad, Near Dobhighat	AKVPG8094K	₹ 42,08,001	Yes-Cheque	Account payee cheque
4	Mr.Kowshik chakraborthy	Flat No E 505?Janapriya Lare, Sainikpuri,	ALDPC0190M	₹ 51,61,750	Yes-Cheque	Account payee cheque
5	Mr.Lakshmanan shanmugha sundaram	Villa No 10, Villa Springs East??Kowkur?	ATHPS3550P	₹ 54,55,800	Yes-Cheque	Account payee cheque
6	Mr.Venkataramana murthy	1-1-260 1,2,3 501, Jyothi Indre,?Kapra, ECIL	BICPP2849D	₹ 49,86,113	Yes-Cheque	Account payee cheque
7	Mrs.Rani Singh/Mr.Dharmendar Singh	5-3-106, R.K Reddy Residency, Yapral?	DOSPS8035G	₹ 26,250	Yes-Cheque	Account payee cheque
8	Mrs.Preeti pratush veer	Bollaram??Villa springs??E 19	AEEPT9598N	₹ 15,27,750	Yes-Cheque	Account payee cheque
9	Mr.Thachat Ragash & Mrs.Sikha Ragash	H.no.5-9-53/27, Near Kalyan Gardens, Yapral?	ADBPT5752J	₹ 49,89,000	Yes-Cheque	Account payee cheque
10	Dr.Alluri Suma	Flat no.40,1-1-148.RB Recidency??S P Road,?	AYHPS0510N	₹ 64,29,750	Yes-Cheque	Account payee cheque
11	K Baby Lakshmi	Flat No. 102, SKC 's Sulochana Sadan ?West Marredpally?	AXAPK7073N	₹ 79,60,100	Yes-Cheque	Account payee cheque
12	Mr.Piush Kumar	H. No. 6-3-668 17,Panjagutta?	AEAPV8757P	₹ 56,60,000	Yes-Cheque	Account payee cheque
13	Mrs.T.Geeta Rani	Block No. 36, Bagh Lingampally?	AWSPP5361M	₹ 60,98,000	Yes-Cheque	Account payee cheque
14	M/S.Modi housing pvt ltd	5-4-187 3 & 4,Soham Mansion,Sedundrabad-500003.	AABCM4761E	₹ 2,98,475	Yes-Cheque	Account payee cheque
15	M/S.Modi housing pvt ltd	5-4-187 3 & 4,Soham Mansion,Sedundrabad-500003.	AABCM4761E	₹ 2,95,060	Yes-Cheque	Account payee cheque
16	M/S.Modi housing pvt ltd	5-4-187 3 & 4,Soham Mansion,Sedundrabad-500003.	AABCM4761E	₹ 2,95,060	Yes-Cheque	Account payee cheque
17	M/S.Modi housing pvt ltd	5-4-187 3 & 4,Soham Mansion,Sedundrabad-500003.	AABCM4761E	₹ 2,95,060	Yes-Cheque	Account payee cheque
18	Mr.Dennis Antony & Mrs. Jennifer Dennis	Flat No. C-220,?Janapriya, kowkoor sec-500010	AKNPA1128E	₹ 49,83,000	Yes-Cheque	Account payee cheque
19	Mrs.Madhukara Veni/Mr. K.Srinivas	20-108,Dayanand Nagar,??Near Canara Bank Area Malkajgiri?	ARCPM8553D	₹ 37,51,000	Yes-Cheque	Account payee cheque
20	Mr.Koushik biswas	Plot - 40 1, Srinagar Colony, Lal Bazar,?	BLRPB7209R	₹ 51,86,000	Yes-Cheque	Account payee cheq

Acknowledgement Number:584468720300922

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21	Mrs.Divya Ud ay	A - 27, AWHO, ?Subha sh Nagar, Tirumalagir i	AAVPU5293N	₹ 43,95,000	Yes-Cheque	Account p ayee cheq ue
22	Mr.Gangadh ara Kiran Ku mar	?H no.2-4-108 B, Han uman Tekedi, Macha Bollarum,	AWCPG9454E	₹ 62,00,000	Yes-Cheque	Account p ayee cheq ue
23	Mr.Vikash S ahu & Mrs.M eena Sahu	33 4 DGQA Residenti al Complex,??Mono Vi thal Nagar,?	BJOPS0208N	₹ 35,08,000	Yes-Cheque	Account p ayee cheq ue
24	Mrs.Suman R Mulani / Mr .Ratan N Mul ani	Plot no.30, Inside Kus halya Estate, Kharkh ana,	AHCPM9208R	₹ 52,00,000	Yes-Cheque	Account p ayee cheq ue
25	Mrs.T Saras wathi	Plot no.503 Block-A,? ?Amsri Council Court old Lancer Line,	AXCPT5036E	₹ 51,46,000	Yes-Cheque	Account p ayee cheq ue
26	Mrs.Nidhi Si nha & Mr.SP .Vijaya Kuma r	H N 1-20-390, ?West Venkatapuram,??Alw al,	AYXPS5534L	₹ 49,83,000	Yes-Cheque	Account p ayee cheq ue
27	Mr.Prasenjit Das & Mrs.H imani Das	H.no.E19, IICT Stafff Qtrs,?? Near Habsigu da,?	ARNPP5522C	₹ 49,83,000	Yes-Cheque	Account p ayee cheq ue
28	Mr.Ratan N Mulani / Mrs. Suman R Mu lani	Plot no. 30, Surya Na gar Colony,? Kharkha na,?	AAKFN1883G	₹ 52,00,000	Yes-Cheque	Account p ayee cheq ue
29	Mrs.Deepa S uraj Premi & Mr.Suraj Pre mi	H No 3-5-138 , Ramk ote,?	AAGPV9894F	₹ 49,54,875	Yes-Cheque	Account p ayee cheq ue
30	Mrs.Tabitha Prem Kaza	Yapral??Hyderabad.	AHJPP4037C	₹ 48,32,000	Yes-Cheque	Account p ayee cheq ue
31	Mrs.Bhavan a Lulla Meht a	Flat no. 902 ,D-Block, ??Welkin Park,?Begu mpet,	ACOPL9904G	₹ 7,00,000	Yes-Cheque	Account p ayee cheq ue
32	Mrs.Rashmi Singh & Mr. Asis Singh	C-305, Bright View Ap artments,?Yapral	BLOPS3007B	₹ 35,24,000	Yes-Cheque	Account p ayee cheq ue
33	Mrs.Kamales h	H. No. 29, Sri Sai Col ony,?Risala Bazar,?	DNYPS2794P	₹ 55,13,000	Yes-Cheque	Account p ayee cheq ue
34	Mr.Sai krish na mohan	39 30-253/2/17??Lax minagar old safilguda ??AS Rao Nagar	AEKPR6205E	₹ 62,82,100	Yes-Cheque	Account p ayee cheq ue
35	Mrs.Bhavan a Lulla Meht a	Flat no. 902 ,D-Block, ??Welkin Park,?Begu mpet,	ACOPL9904G	₹ 7,00,000	Yes-Cheque	Account p ayee cheq ue
36	Mrs.Chandra P Mulani / Mr .Jayesh P Mu lani	Plat no. 30 Surya Na gar Colony,Tirumalagi ri	AHCPM9206B	₹ 52,00,000	Yes-Cheque	Account p ayee cheq ue
37	Mrs.Vibha A nand Mehta	1-8-32 21, Minister R oad,??Bapubagh	AJVPV4407G	₹ 12,50,000	Yes-Cheque	Account p ayee cheq ue
38	Mrs.Vibha A nand Mehta	1-8-32 21, Minister R oad,??Bapubagh	AJVPV4407G	₹ 12,50,000	Yes-Cheque	Account p ayee cheq

ue

Note: 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.

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

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
No records added							

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
No records added					

b.(c). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
No records added							

b.(d). Particulars of each payment made 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 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

Acknowledgement Number:584468720300922

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment

No records added

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

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

Sl. N	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
1	Soham Modi	5-4-187/3&4, Soham Mansion, MG Road, Secunderabad - 500 003.	ABMPM6725H		₹ 55,39,349	₹ 55,39,349	Yes-Cheque	Account payee cheque

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	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

No records added

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year

No records added

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

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

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	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 (give reference to relevant order)		Remarks
						Amount	Order U/s & Date	
1	2020-21	Loss from business other than loss from speculative business and specified business	₹ 62,94,569	₹ 0	₹ 0	₹ 62,94,569	0	0
2	2021-22	Loss from business other than loss from speculative business and specified business	₹ 52,26,417	₹ 0	₹ 0	₹ 52,26,417	0	0

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 ? **No**

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ? **No**

Please furnish the details of the same. **₹ 0**

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?	No
Please furnish the details of the same.	₹ 0
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.	No
Please furnish the details of the same.	₹ 0

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

Sl. No.	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.
	No records added	

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?	Yes

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was required to be deducted or collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	HYDM19819C	192	Salary	₹ 10,23,711	₹ 10,23,711	₹ 10,23,711	₹ 37,865	₹ 0	₹ 0	₹ 0
2	HYDM19819C	194A	Interest other than Interest on securities	₹ 44,54,890	₹ 44,54,890	₹ 44,54,890	₹ 4,45,490	₹ 0	₹ 0	₹ 0
3	HYDM19819C	194C	Payments to contractors	₹ 11,49,21,646	₹ 11,49,21,646	₹ 11,49,21,646	₹ 22,11,923	₹ 0	₹ 0	₹ 0
4	HYDM19819C	194H	Commission or brokerage	₹ 5,86,034	₹ 5,86,034	₹ 5,86,034	₹ 29,302	₹ 0	₹ 0	₹ 0
5	HYDM19819C	194-I	Rent	₹ 8,95,606	₹ 8,95,606	₹ 8,95,606	₹ 17,913	₹ 0	₹ 0	₹ 0

6	HYDM19819C	194J	Fees for professional or technical services	₹ 36,65,930	₹ 36,65,930	₹ 36,65,930	₹ 3,66,593	₹ 0	₹ 0	₹ 0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ? **Yes**

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/ transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	HYDM19819C	26Q	31-Jul-2021	31-Jul-2021	Yes	
2	HYDM19819C	26Q	01-Nov-2021	31-Oct-2021	Yes	
3	HYDM19819C	26Q	31-Jan-2022	31-Jan-2022	Yes	
4	HYDM19819C	24Q	31-May-2022	31-May-2022	Yes	
5	HYDM19819C	26Q	31-May-2022	31-May-2022	Yes	

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

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Amount of interest under section 201(1A)/206C(7) is payable (2)	Amount paid out of column (2) along with date of payment. (3)	
			Amount	Date of payment
1	HYDM19819C	₹ 4,599	₹ 225	04-Jan-2022
2	HYDM19819C	₹ 0	₹ 4,396	25-Jan-2022
3	HYDM19819C	₹ 14,654	₹ 8,721	01-Jun-2022
4	HYDM19819C	₹ 0	₹ 415	04-Jul-2022
5	HYDM19819C	₹ 0	₹ 4,925	15-Sep-2022
6	HYDM19819C	₹ 0	₹ 544	01-Jun-2022
7	HYDM19819C	₹ 0	₹ 415	04-Jul-2022

35.(a). In the case of a trading concern, give quantitative details of prinicipal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1			0	0	0	0	0

(b). In the case of manufacturing concern, give quantitative details of the prinicipal items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

36.(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 ? **No**

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
No records added		

37. Whether any cost audit was carried out ? **No**

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**

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**

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	118512614			0		
(b)	Gross profit / Turnover	18830192	118512614	15.89	0	0	0
(c)	Net profit / Turnover	12102851	118512614	10.21	0	0	0
(d)	Stock-in-Trade / Turnover	95614353	118512614	80.68	0	0	0
(e)	Material consumed / Finished goods produced	0	0	0	0	0	0

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.

Acknowledgement Number:584468720300922

Sl. No.	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

No records added

42.a. Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B ? **No**

b. Please furnish

Sl. 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/ furnished transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.

No records added

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ? **No**

b. Please furnish the following details:

Date of furnishing of report

..Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)

Sl. 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	
1	₹ 12,53,89,907	₹ 9,66,93,978	₹ 2,01,335	₹ 0	₹ 9,68,95,313	₹ 2,84,94,594

Accountant Details

Accountant Details

Acknowledgement Number:584468720300922

Name	AJAY CHIRANJILAL MEHTA
Membership Number	035449
FRN (Firm Registration Number)	00000000
Address	5-4-187/3 AND 4, 1ST FLOORSOHAM MANSION , M G ROADRANIGUNJ, MG Road S.O, Secunderabad, HYDERABAD, 36- Telangana, 91-India, Pincode - 500003
Place	SECUNDERABAD
Date	18-Sep-2022

Additions Details (From Point No.18)
No records added

Deductions Details (From Point No.18)
No records added

form has been digitally signed by **AJAY CHIRANJILAL MEHTA** having PAN **AATPM6413C** from IP Address **SECUNDERABAD** **30/09/2022 02:19:53 PM** Dsc Sl.No and issuer **,C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority**

M/s. MEHTA & MODI REALTY KOWKUR LLP
Balance Sheet as at 31-03-2022

(Amount in Rs.)

	Particulars	Note	31 March 2022	31 March 2021
I	**EQUITY AND LIABILITIES**			
1	**Partners' Funds**			
	Partners' Capital Account			
	(i) Partners' Contribution			
	(ii) Partners' Current Account	3a	1,00,000	1,00,000
	Reserves and surplus	3b	2,82,31,914	2,64,28,818
			-	-
			2,83,31,914	2,65,28,818
2	**Non-current liabilities**			
	Long-term borrowings			
	Deferred tax liabilities (Net)	4	6,00,68,177	1,86,32,937
	Other long-term liabilities		-	-
	Long-term provisions	5	5,62,90,399.47	5,59,59,250.00
			-	-
			11,63,58,577	7,45,92,187
3	**Current liabilities**			
	Short-term borrowings			
	Trade payables	4	2,86,82,038.00	55,39,349.00
	Other current liabilities	6	33,22,364.90	11,39,590.71
	Short-term provisions	7	11,40,460.02	13,58,777.92
		8	2,86,135.00	-
			3,34,30,997.92	80,37,717.63
	Total		**17,81,21,488.27**	**10,91,58,722.63**
II	**ASSETS**			
1	**Non-current assets**			
	Property, Plant and Equipment and Intangible assets			
	Property, Plant and Equipment			
	Non-current investments		-	-
	Deferred tax assets (Net)		-	-
	Long Term Loans and Advances		-	-
	Other non-current assets	9	3,37,04,591.96	-
		10	1,65,27,474.31	1,58,40,287.23
			5,02,32,066.27	1,58,40,287.23
2	**Current assets**			
	Current investments			
	Inventories		-	-
	Trade receivables	11	9,56,14,352.72	6,95,33,803.27
	Cash and bank balances	12	3,19,14,249.10	71,40,549.98
	Short Term Loans and Advances	13	3,60,820.18	12,54,201.03
	Other current assets	8	-	1,53,89,881.26
			-	-
			12,78,89,422.00	9,33,18,435.54
	Total		**17,81,21,488.27**	**10,91,58,722.77**
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

As per my report of even date

AJAY CHIRANJILAL MEHTA
Digitally signed by AJAY CHIRANJILAL MEHTA Date: 2022.09.18 17:24:43 +05'30'

Ajay Mehta
Chartered Accountant
M.NO.035449
Place: Secunderabad
Date : 18.09.2022
UDIN: 22035449ASXYOH3348

For MEHTA & MODI REALTY KOWKUR LLP

SOHAM SATISH MODI
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SOHAM MODI
DIN:00522546

Anand Suresh Mehta
Digitally signed by Anand Suresh Mehta Date: 2022.09.18 17:21:48 +05'30'

ANAND MEHTA
DIN:01314936

M/s. MEHTA & MODI REALTY KOWKUR LLP

Statement of Profit and Loss for the year ended 31-03-2022

(Amount in Rs.)

	Particulars	Note	31 March 2022	31 March 2021
I	Revenue from operations	14	11,85,12,614	-
II	Other Income	15	1,49,953	1,44,525
III	**Total Income (I+II)**		11,86,62,567	1,44,525
IV	**Expenses:**			
	Cost of goods sold			
	Employee benefits expense	16	9,96,82,421	-
	Finance costs	17	14,66,744	14,63,912
	Depreciation and amortization expense	18	4,590	-
	Other expenses		-	-
		19	54,05,960	41,23,333
	Total expenses		**10,65,59,715**	**55,87,245**
V	**Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax (III- IV)**		1,21,02,851	-54,42,720
VI	Exceptional items (specify nature & provide note/delete if none)		-	-
VII	**Profit/(loss) before extraordinary items, partners' remuneration and tax (V-VI)**		1,21,02,851	-54,42,720
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-
IX	**Profit before Partners' Remuneration and tax (VII-VIII)**		1,21,02,851	-54,42,720
X	**Partners' Remuneration**		-	-
XI	Profit before Tax (IX-X)		1,21,02,851	-54,42,720
XII	Tax expense:			
(a)	Current tax		2,86,135	-
(b)	Excess/ Short provision of tax relating to earlier years		-	-
(c)	Deferred tax charge/ (benefit)		-	-
			2,86,135	-
XIII	**Profit/(Loss) for the period from continuing operations (XI-XII)**		1,18,16,716	-54,42,720
XIV	Profit/(loss) from discontinuing operations		-	-
XV	Tax expense of discontinuing operations		-	-
XVI	**Profit/(loss) from discontinuing operations (after tax) (XIV-XV)**		-	-
XVII	**Profit/(Loss) for the year (XIII+XVI)**		1,18,16,716	-54,42,720
	The accompanying notes are an integral part of the financial statements			

As per my report of even date

AJAY CHIRANJILAL MEHTA Digitally signed by AJAY CHIRANJILAL MEHTA Date: 2022.09.18 17:25:07 +05'30'

Ajay Mehta
Chartered Accountant
M.NO.035449
Place: Secunderabad
Date : 18.09.2022
UDIN: 22035449ASXYOH3348

For MEHTA & MODI REALTY KOWKUR LLP

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Soham Modi
DIN:00522546

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Anand Mehta
DIN:01314936

M/s. MEHTA & MODI REALTY KOWKUR LLP

Notes forming part of the Financial Statements for the year ended, 31st March, 2022

Note - 3a Partners Contribution Account

(Amount in Rs.)

Sr. No.	Name of Partner	Agreed contribution	Share of profit/ (loss) (%)	As at 1st April 2021	Introduced/contributed during the year	Remuneration for the year	Interest for the year	Withdrawals during the year	Share of Profit / Loss for the year	As at 31st March 2022
1	MODI PROPERTIES PRIVATE LIMITE	50,000	50%	50,000						50,000
2	ANAND MEHTA	50,000	50%	50,000						50,000
				1,00,000	-	-	-	-	-	**1,00,000**
Previous Year (PY)				**1,00,000**	-	-	-	-	-	**1,00,000**

Note - 3b Partners Current Account

(Amount in Rs.)

Sr. No.	Name of Partner	Share of profit/ (loss) (%)	As at 1st April 2021	Introduced/contributed during the year	Remuneration for the year	Interest for the year	Withdrawals during the year	Share of Profit /Loss for the year	As at 31st March 2022
1	MODI PROPERTIES PRIVATE LIMITE	50%	2,55,02,893	65,39,349			1,65,52,970	59,08,358	2,13,97,630
2	ANAND MEHTA	50%	9,25,925					59,08,358	68,34,283
									-
			2,64,28,818	**65,39,349**	-	-	**1,65,52,970**	**1,18,16,716**	**2,82,31,914**
Previous Year (PY)			**2,98,28,994**	**49,82,544**	-	-	**29,40,000**	**-54,42,720**	**2,64,28,818**

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M/s. MEHTA & MODI REALTY KOWKUR LLP

Notes forming part of the Financial Statements for the year ended 31st March, 2022

(Amount in Rs.)

		Long Term		Short Term	
4	**Borrowings**	31 March 2022	31 March 2021	31 March 2022	31 March 2021
	Secured				
	Term loans				
	From Bajaj Housing Finance Ltd	6,00,68,177	1,86,32,937	-	-
	Total (A)	6,00,68,177	1,86,32,937	-	-
	(Secured by first charge by way of equitable mortagage of unsold units and UDS thereon belonging to LLP &				
	Unsecured				
(a)	**Term loans**				
	from other parties	-		-	55,39,349
(b)	**Loans repayable on demand**				
	From Soham Modi	NA	NA	83,038	
(c)	Deferred payment liabilities	-	-	-	-
(d)	Loans and advances from related parties	-	-	2,85,99,000	-
	Total (B)	-	-	2,86,82,038	55,39,349
	Total (A) + (B)	6,00,68,177	1,86,32,937	2,86,82,038	55,39,349

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M/s. MEHTA & MODI REALTY KOWKUR LLP

Notes forming part of the Financial Statements for the year ended 31st March, 2022

(Amount in Rs.)

5 Other long term liabilities

	31 March 2022	31 March 2021
Advance from customers	55,63,278	47,28,250
Revenue pending Recognition	5,07,27,121	5,12,31,000
Total Other long term liabilities	**5,62,90,399**	**5,59,59,250**

6 Trade payables

	31 March 2022	31 March 2021
(a) Total outstanding dues of micro, small and medium enterprises	-	-
(b) Total outstanding dues of creditors other than micro, small and medium enterprises	33,22,365	11,39,591
Total Trade payables	**33,22,365**	**11,39,591**

7 Other current liabilities

	31 March 2022	31 March 2021
Current maturities of finance lease obligations	-	-
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Income received in advance	-	-
Unearned revenue	-	-
Goods and Service tax payable	-	-
TDS payable	4,27,984	10,31,350
PF Payable	5,04,561	2,02,540
Liability for expenses	19,845	
	1,88,070	1,24,888
Total Other current liabilities	**11,40,460**	**13,58,778**

8 Short-term provisions

	31 March 2022	31 March 2021
Provision for Tax	2,86,135	-
	-	-
	-	-
	2,86,135	**-**

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M/s. MEHTA & MODI REALTY KOWKUR LLP

Notes forming part of the Financial Statements for the year ended 31st March, 2022

(Amount in Rs.)

9	Loans and advances	Long Term 31 March 2022	Long Term 31 March 2021	Short Term 31 March 2022	Short Term 31 March 2021
	Loans & advances to contractors,supplier etc.	- 3,37,04,592	-	-	- 1,53,89,881
		3,37,04,592	-	-	**1,53,89,881**

10	Other non-current assets	31 March 2022	31 March 2021
	Deposits with Landlord	1,03,15,000	1,03,25,120
	TSSPDCL Deposit	19,720	-
	Other deposits	11,75,000	-
	Others (Fixed Deposit)	50,17,754	55,15,167
	Total other non-current other assets	1,65,27,474	1,58,40,287

11	Inventories	31 March 2022	31 March 2021
	Raw materials	-	-
	Work-in-progress	9,56,14,353	6,95,33,803
	Total	**9,56,14,353**	**6,95,33,803**

12	Trade receivables	31 March 2022	31 March 2021
	Outstanding for a period less than 6 months from the date they are due for receipt		
	Secured Considered good	-	-
	Unsecured Considered good	3,19,14,249	71,40,550
	Doubtful	-	-
	Less: Provision for doubtful receivables	-	-
		3,19,14,249	71,40,550
	Outstanding for a period exceeding 6 months from the date they are due for receipt		
	Secured Considered good	-	-
	Unsecured Considered good	-	-
	Doubtful	-	-
	Less: Provision for doubtful receivables	-	-
	Unbilled receivables	-	-
		-	-
	Total	**3,19,14,249**	**71,40,550**

13	Cash and Bank Balances	31 March 2022	31 March 2021
	<u>**Cash and cash equivalents**</u>		
	On current accounts	2,56,142	11,93,596
	Cash on hand	1,04,678	60,605
	Total	3,60,820	12,54,201

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Anand Suresh Mehta Digitally signed by Anand Suresh Mehta Date: 2022.09.18 17:22:54 +05'30'

M/s. MEHTA & MODI REALTY KOWKUR LLP
Notes forming part of the Financial Statements for the year ended 31st March, 2022

(Amount in Rs.)

No.	Particulars	31 March 2022	31 March 2021
14	**Revenue from operations**		
	Sale of products	11,85,12,614	-
	Revenue from operations (Net)	**11,85,12,614**	-
		-	
15	**Other income**	**31 March 2022**	**31 March 2021**
	Interest income	1,49,617	1,44,525
	Interest on IT refund	246	
	Round Off	90	-
	Total other income	**1,49,953**	**1,44,525**
16	**Cost of goods sold**	**31 March 2022**	**31 March 2021**
	Building material consumed		
	WIP at the beginning of the year	6,95,33,803	2,68,99,655
	Add : Purchases during the year	12,57,62,971	4,26,34,149
		19,52,96,774	6,95,33,803
	Less: WIP at the end of the year	9,56,14,353	6,95,33,803
	Cost of Building material consumed	**9,96,82,421**	-
17	**Employee benefits expense**	**31 March 2022**	**31 March 2021**
	(Including contract labour)		
(a)	Salaries, wages, bonus and other allowances	12,76,128	13,01,040
(b)	Contribution to provident and other funds	1,90,616	1,62,872
	Total Employee benefits expense	**14,66,744**	**14,63,912**
18	**Finance cost**	**31 March 2022**	**31 March 2021**
(a)	Interest expense	-	-
(b)	Other borrowing costs	4,590	-
	Total Finance cost	**4,590**	-
19	**Other Expenses**	**31 March 2022**	**31 March 2021**
	Power and fuel	-	14,406
	Rent	-	49,200
	Penalty,interest & latefees	7,214	10,442
	service charges	31,82,663	25,09,658
	Auditor's remuneration (Refer note below)	66,991	33,208
	Printing and stationery	75,153	-
	Legal and professional charges	-	78,600
	Business promotion expenses	20,33,918	12,60,438
	Miscellaneous expenses	40,021	1,67,381
	Total	54,05,960	41,23,333

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M/s. MEHTA & MODI REALTY KOWKUR LLP
Asst. Year 2022-23

Note 1: Background of the Entity:
The entity is a LLP concern. It is engaged in the business that of Real Estate Development other related service in relation to real estate business.

Note 2: Notes forming part of Financial Statements:

1. Significant Accounting Policies

a. Basis of Preparation of Financial Statements:
The financial statements have been prepared to comply in all material respects with the Indian Generally Accepted Accounting Principles (GAAP) including the accounting standards issued by The Institute of Chartered Accountants of India. The financial statements have been prepared on an accrual basis and under the historical cost convention. The financial statements are presented in Indian rupees rounded off to the nearest rupee.
The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

b. Use of Estimates:
The preparation of financial statements in conformity with Indian GAAP requires judgments, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities which are recognized in the period in which the results are known/materialized.

c. Revenue Recognition:

Revenue from property development activity which are in substance similar to delivery of goods in recognized when all significant risks and rewards of ownership in the land and/or building are transferred to the customer and a reasonable expectation of collection of the sale consideration from the customer exists.

Revenue from these property development activities which have the same economic substance as that of a construction contract is recognized based on the 'Percentage of Completion method' (POC).

The revenue is recognized where the progress on the project has reached to a reasonable stage of 25% completion. The work percentage of work completion is determined with reference to the proportion of project cost incurred for work performed upto the balance sheet date bear to the estimated total cost of each project.

The estimated of cost and revenue are reviewed by management periodically and effect of any change in such estimates is recognized in the period in which such changes are determined.

Interest is recognized on a time proportion basis taking into account the amount outstanding and the applicable rate of interest.

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d. Property, Plant & Equipment:

The Gross Block of Property, Plant & Equipment including intangible assets, if any, are stated at their opening written down value as on 01.04.2021 as the detailed back records are not readily available to arrive at historical cost of the same less accumulated depreciation and impairment losses, if any, till date.

e. Depreciation on Fixed Assets:

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method. The rates adopted for depreciation as specified under Income Tax Act.

f. Inventories:

Inventories are valued at the lower of cost and net realizable value. The net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and estimated costs necessary to make the sale.

g. Borrowing Costs:

Towards Assets

Borrowing costs towards acquisition, construction or purchase of qualifying asset are capitalised. Further, general borrowings towards the same are capitalised on proportionate basis.

Towards Working Capital

Borrowing cost towards working capital is charged to revenue.

h. Current and Non-Current Assets:

All the assets / liabilities that are receivable / repayable within the Entites normal operating cycle of 12 months have been considered as 'Current'.

All the assets / liabilities that are receivable / repayable are more than the Entities normal operating cycle of 12 months have been considered as 'Non-Current'.

i. Provisions, Contingent Liabilities & Assets:

A provision is made based on a reliable estimate when it is probable that an outflow of resources embodying economic benefits will be required to settle an obligation. Contingent Liabilities, if material is disclosed by way of notes to accounts. Contingent assets are neither recognized nor disclosed in the financial statements.

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Other Disclosures:

a. The firm does not have any contingent liabilities as on 31st March 2022.
b. The firm does not have any Capital Commitments as on 31st March 2022.
c. The firm has not received any intimation from 'Suppliers' regarding their status MICRO, SMALL, MEDIUM ENTERPRISES Development Act 2006 and hence disclosures, if any, relating to the amounts unpaid as at the yearend together with interest payable / paid as required under the Act has not been given.
d. The balances standing as on 31st March 2022 to the debit and credit of all accounts are subject to respective confirmation.
e. The closing stock as on 31.03.2022 is taken as valued and certified by the management.
f. In accordance with the Guidance Note on Accounting for GST issued by ICAI, GST collected from customers has not been included in the sales revenue and GST paid on purchases has not been added to Purchases. Further, the GST output on sales and GST input on purchases is considered as Balance Sheet item and is not included in the Profit and loss account. This has therefore no impact on profit or loss for the year.

Prior year comparatives:

The previous year's figures have been re-grouped/re-arranged so as to be comparable with those of current year.

As per my report of even date

AJAY CHIRANJILAL MEHTA Digitally signed by AJAY CHIRANJILAL MEHTA Date: 2022.09.18 17:27:21 +05'30'

AJAY MEHTA
(Chartered Accountant)
M.No. 035449
Place: Secunderabad
Date: 18-09-2022
UDIN: 22035449ASXYOH3348

For MEHTA & MODI REALTY KOWKUR LLP

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(Partner)