

Name Of Assessee	: Tejal Soham Modi		
PAN	: ADDPM3623R		
Father's Name	: W O Soham Modi		
Residential Address	: 5-4-187/3 And 4, Soham Mansion, M.g Road, Secunderabad, Telangana-500003		
Status	: INDIVIDUAL	Assessment Year	: 2023 - 2024
Ward No	: ITO,WARD-12(2),HYD	Financial Year	: 2022 - 2023
Gender	: Female	Date Of Birth	: 19/10/1970
Aadhaar No.	: 398752204530		
Mobile No.	: 9281055262		
Email Address	: it_j@modiproperties.in		
Residential Status	: Resident		
Name Of Bank	: Yes Bank		
Micr Code	: 500532002		
Ifsc Code	: Yesb00000097		
Account No.	: 0097993000000330		
Opted For Taxation U/s 115BAC	: No		
Return	: Original (Filing Date : 31/07/2023 & No. : 114764840310723)		
Import Date	: Ais : 21-07-2023 01.50 Pm	Tis : 21-07-2023 01.50 Pm	
	26as : 21-07-2023 01.50 Pm		

COMPUTATION OF TOTAL INCOME

Salaries

3287674

Apollo Hospital Enterprise Ltd (Tan: Hyda02318b) : Jubilee Hills, Hyderabad, Telangana-500033

Gross Salary	3340074
Less: Standard Deduction U/s 16(ia)	50000
Less: Professional Tax U/s 16(iii)	2400
Taxable Salary	3287674

Income From House Property

0

Let Out

Name Of Tenant : Priyank Digant Shah
Address : Flat No C-31, Siddharth Building, 21 Nepean Sea Road, Mumbai, Maharashtra-400036

Annual Value	113361
Less: Standard Deduction U/s 24(a)	-34008
Taxable Income From House Property	79353

Self Occupied House (Ownership Of 50%)

Address : Mysore Flat, Mysore, Karnataka-570001

Annual Value	Nil
Less: Interest U/s 24(b)	-200000

Profits And Gains From Business And Profession

1474908

Profit Before Tax As Per Profit And Loss Account	1474908
	1474908
<u>Profit From Firm : Summit Sales Llp</u>	
Profit	-353586
Less: Profit Exempt U/s 10(2A)	353586

Profit From Firm : Modi Consultancy Services

Profit	-316283
Less: Profit Exempt U/s 10(2A)	316283

Profit From Firm : N Square Life Sciences Llp

Profit	-5476
Less: Profit Exempt U/s 10(2A)	5476

Income From Other Sources

Interest On Sb	23113
Interest From Modi Housing Pvt Ltd	73912
Interest On Fd	12523
Interest From Modi Properties Private Limited	14461
Interest From Gvsh Manufacturing	476954
Less : Expenses	-769543
Interest From Sapien Biosciences	109649
Total	-58931

0

Inter-head Adjustment Of Losses U/s 71

Other Income Loss Set Off From Salary Income	-58931
House Property Loss Set Off From Salary Income	-120647

Gross Total Income 4583004

Less Deductions Under Chapter-VIA

80C Deduction	150000
Total Deductions	150000

Total Income 4433004

Total Income Rounded Off U/s 288A 4433000

COMPUTATION OF TAX ON TOTAL INCOME

Tax On Rs. 250000	Nil
Tax On Rs. 250000 (500000-250000) @ 5%	12500
Tax On Rs. 500000 (1000000-500000) @ 20%	100000
Tax On Rs. 3433000 (4433000-1000000) @ 30%	1029900
Tax On Rs. 4433000	1142400
	1142400
Add: Health And Education Cess @ 4%	45696
	1188096

Less Tax Deducted At Source

Section 194a: Other Interest	8837
Section 192: Salary	824020
Section 194jb: Section 194jb	58659
Section 194-ib: Tds On Rent Of Property	5672
	897188
	290908

Add Interest Payable

Interest U/s 234B	11636
Interest U/s 234C	14687
	26323
	317231
	317230

Tax Rounded Off U/s 288B

Less Self Assessment Tax U/s 140A

6939001 - 08907 - 31-07-2023	317230
	317230

Tax Payable Nil

Detail Of Deduction U/s 80C

Pf	21600
Tution Fees Paid	128400
Total	150000

INSTALLMENT WISE INCOME BIFURCATION

SN	Particular	Up to 15/6	Up to 15/9	Up to 15/12	Up to 15/3	Up to 31/3	Total
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1	NORMAL INCOME	4433000	4433000	4433000	4433000	4433000	4433000
	44AD/44ADA/44AE				0	0	0
	TOTAL NORMAL INCOME	4433000	4433000	4433000	4433000	4433000	4433000
	TOTAL SPECIAL INCOME	0	0	0	0	0	0
	*TOTAL INCOME	4433000	4433000	4433000	4433000	4433000	4433000

INCOME WISE ADVANCE TAX BIFURCATION

SN	Particular	Up To 15/6	Up to 15/9	Up to 15/12	Up to 15/3	Up to 31/3	Total
1	TAX ON NORMAL INCOME	1142400	1142400	1142400	1142400	1142400	1142400
	TAX + SURC + HECESS	1188096	1188096	1188096	1188096	1188096	1188096
	LESS: TDS/ TCS/ Rebate/ Relief/ Credit	897188	897188	897188	897188	897188	897188
	BALANCE TAX	290908	290908	290908	290908	290908	290908
	ADVANCE TAX PERCENTAGE (%)	15%	45%	75%	100%	100%	100%
	ADVANCE TAX LIABILITY	43636	130909	218181	290908	290908	290908

ADVANCE TAX INSTALLMENTS

Installment	Due Date	Due Installment		Minimum Advance Tax to be Paid to avoid Interest u/s 234C		Advance Tax Paid			Interest U/s 234C Payable on	Interest U/s 234C
		%	Amount	%	Amount	Date	Amount	Gross Amount		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)=(4-9)	(11)
Ist	15-06-2022	15%	43636	12%	34909	-	0	0	43636	1308
IIInd	15-09-2022	45%	130909	36%	104727	-	0	0	130909	3927
IIIrd	15-12-2022	75%	218181	75%	218181	-	0	0	218181	6543
IVth	15-03-2023	100%	290908	100%	290908	-	0	0	290908	2909

Details Of Bank Accounts

Name & Address Of The Bank Branch	Iifs Code	Account No.	Type Of Account	Status
Hdfc Bank Ltd Hyderabad - Secunderabad	HDFC0000042	0421200024497	Saving A/c	
Andhra Bank JubileeHills Branch	ANDB0000218	10751001006579	Saving	

As per Form 26AS [File Creation Date: 21-07-2023] last imported on 21-07-2023 01.50 PM

Details of Tax Deducted at Source from Salary

Sl. No.	Tax Deduction Account Number (TAN) of the Employer	Name and address of the Employer	Date of Tax Deducted	Income chargeable under Salaries	Total tax deducted
192 : Salary					
1.	HYDA02318B	APOLLO HOSPITALS ENTERPRISE LTD	31/03/2023	285119	75204
2.	HYDA02318B	APOLLO HOSPITALS ENTERPRISE LTD	28/02/2023	285123	75204
3.	HYDA02318B	APOLLO HOSPITALS ENTERPRISE LTD	31/01/2023	285123	75204
4.	HYDA02318B	APOLLO HOSPITALS ENTERPRISE LTD	31/12/2022	285122	75204
5.	HYDA02318B	APOLLO HOSPITALS ENTERPRISE LTD	30/11/2022	285122	75204
6.	HYDA02318B	APOLLO HOSPITALS ENTERPRISE LTD	31/10/2022	285122	75204
7.	HYDA02318B	APOLLO HOSPITALS ENTERPRISE LTD	30/09/2022	451632	96218
8.	HYDA02318B	APOLLO HOSPITALS ENTERPRISE LTD	31/08/2022	235542	55315
9.	HYDA02318B	APOLLO HOSPITALS ENTERPRISE LTD	31/07/2022	235542	55315
10.	HYDA02318B	APOLLO HOSPITALS ENTERPRISE LTD	30/06/2022	235542	55316
11.	HYDA02318B	APOLLO HOSPITALS ENTERPRISE LTD	31/05/2022	235542	55316
12.	HYDA02318B	APOLLO HOSPITALS ENTERPRISE LTD	30/04/2022	235542	55316
Grand Total				3340073	824020

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	Head of Income	B/F C/F
194A : Other Interest									
1.	HYDM01455G		MODI PROPERTIES PRIVATE LIMITED	14461	31/03/2023	1446	1446	OS	
Sub-Total (TAN)				14461		1446	1446		
1.	HYDM04919F		MODI HOUSING PRIVATE LIMITED	73912	31/03/2023	7391	7391	OS	
Sub-Total (TAN)				73912		7391	7391		

Total (Section)				88373		8837	8837		
194JB : SECTION 194JB									
1.	HYDG20339E		GVSH MANUFACTURING FACILITIES PRIVATE LIMITED	476950	31/03/2023	47695	47695	BP	
Sub-Total (TAN)				476950		47695	47695		
1.	HYDS34416E		SAPIEN BIOSCIENCES PRIVATE LIMITED	15858	14/02/2023	1585	1585	BP	
2.	HYDS34416E		SAPIEN BIOSCIENCES PRIVATE LIMITED	12700	27/01/2023	1270	1270	BP	
3.	HYDS34416E		SAPIEN BIOSCIENCES PRIVATE LIMITED	12000	31/12/2022	1200	1200	BP	
4.	HYDS34416E		SAPIEN BIOSCIENCES PRIVATE LIMITED	6778	30/11/2022	677	677	BP	
5.	HYDS34416E		SAPIEN BIOSCIENCES PRIVATE LIMITED	16000	31/10/2022	1600	1600	BP	
6.	HYDS34416E		SAPIEN BIOSCIENCES PRIVATE LIMITED	12000	13/09/2022	1200	1200	BP	
7.	HYDS34416E		SAPIEN BIOSCIENCES PRIVATE LIMITED	11086	07/09/2022	1109	1109	BP	
8.	HYDS34416E		SAPIEN BIOSCIENCES PRIVATE LIMITED	10321	31/08/2022	1032	1032	BP	
9.	HYDS34416E		SAPIEN BIOSCIENCES PRIVATE LIMITED	12907	30/06/2022	1291	1291	BP	
Sub-Total (TAN)				109650		10964	10964		
Total (Section)				586600		58659	58659		
Grand Total				674973		67496	67496		

Details of Tax Deducted at Source on Rent of Property u/s 194IB

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	XNIHUJA	DARXXXX RASHMI MEHTA	AADPM5675 J	RAF0476523	14170	15/02/2023	709	01/03/2023	15/02/2023	709
2	XNSPZUA	DARXXXX RASHMI MEHTA	AADPM5675 J	RAF0586515	14170	16/03/2023	709	20/03/2023	16/03/2023	709
3	XKNOAQA	DARXXXX RASHMI MEHTA	AADPM5675 J	RAF0304312	14170	18/11/2022	709	18/11/2022	18/11/2022	709
4	XJGXUAA	DARXXXX RASHMI MEHTA	AADPM5675 J	RAF0348600	14170	19/12/2022	709	19/12/2022	19/12/2022	709
5	XKDBRJA	DARXXXX RASHMI MEHTA	AADPM5675 J	RAF0223241	14170	30/09/2022	709	30/09/2022	30/09/2022	709
6	XJBPEIA	DARXXXX RASHMI MEHTA	AADPM5675 J	RAF0399943	14170	16/01/2023	709	17/01/2023	16/01/2023	709
7	XKUONBA	DARXXXX RASHMI MEHTA	AADPM5675 J	RAF0261726	14170	21/10/2022	709	21/10/2022	21/10/2022	709
8	XKDBRYA	DARXXXX RASHMI MEHTA	AADPM5675 J	RAF0223436	14170	30/09/2022	709	30/09/2022	30/09/2022	709
Grand Total					113360		5672			5672

Details of Taxpayer Information Summary

S. N.	Information Category	Income Head	Section	Processed Value	Derived Value	As per Computation/ ITR	Difference	As per 26AS	Difference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(5)-(6)	(8)	(9)=(8)-(6)
1	Salary	Salary	192	3340074.00	3340074.00	3340074.00	Nil	3340073.00	-1.00
2	Rent received	House Property		113360.00	113360.00	113361.00	-1.00		
3	Interest from savings bank	Other Source	194A	23113.00	23113.00	23113.00	Nil		
4	Interest from deposit	Other Source	194A	100896.00	100896.00	100896.00	Nil	88373.00	-12523.00
5	Business receipts	Business		586600.00	586600.00	14000000.00	-13413400.00	0.00	-14000000.00

Schedule IF Information regarding partnership firms in which you are partner

FIRMS IN WHICH PARTNER

Number of firms in which you are partner							3
Sl. No.	Name of the Firm	PAN of the firm	Whether the firm is liable for audit ? (Yes/No)	Whether section 92E is applicable to firm? (Yes/ No)	Percentage Share in the profit of the firm	Amount of share in the profit	Capital balance on 31st March in the firm
						i	ii
1	SUMMIT SALES LLP	ACQFS2044C	Yes	No	5	-353586	Nil

2	MODI CONSULTANCY SERVICES	AAXFM0733F	No	No	26	-316283	Nil
3	N SQUARE LIFE SCIENCES LLP	AASFN8997M	No	No	50	-5476	Nil
4	Total					-675345	Nil

TEJAL SOHAM MODI
(Self)

<u>Dr. E.JAL MODI</u>					
5-4-187/3 & 4, 2ND FLOOR,					
SOHAM MANSION, M.G. ROAD,					
SECUNDERABAD - 500 003.					
<u>ASSESSMENT YEAR :: 2023-2024</u>					
<u>BALANCE SHEET AS AT 31-03-2023</u>					
<u>LIABILITIES</u>	<u>SCHEDULES</u>	<u>AMOUNT RS.</u>	<u>ASSETS</u>	<u>SCHEDULES</u>	<u>AMOUNTS Rs.</u>
CAPITAL	-	2,96,16,105.95	CASH ON HAND	-	5,15,122.00
SECURED LOANS	A	2,86,28,790.00	CASH AT BANK	D	6,63,671.06
CUSTOMER ACCOUNT	B	17,57,762.20	LAND & BUILDINGS	E	2,07,16,975.00
SUNDRY CREDITORS	C	32,36,238.00	INVESTMENTS	F	12,13,487.11
			ADVANCES	G	1,89,45,902.57
			INVENTORY	H	1,95,51,909.22
			GOLD & SILVER VESS	-	15,68,230.00
			AIR CONDITIONER		63,600.00
		<u>6,32,38,896.96</u>			<u>6,32,38,896.96</u>
					-
				(DR. TEJAL MODI).	

DR. TEJAL MODI					A.Y.2023-2024
CONSTRUCTION ACCOUNT					
To Opening balance	1,78,01,901.22	By	Sales of Villas No.96 & 97	1,40,00,000.00	
To Tr. From Cost of Acquisition	1,21,57,371.55	By	Closing Stock	1,95,51,909.22	
To Construction expenses	17,50,008.00				
To Gross Profit	18,42,628.45				
	<u>3,35,51,909.22</u>				<u>3,35,51,909.22</u>
To Legal expenses	1,700.00	By	Gross profit	18,42,628.45	
To Advertisement charges	3,47,359.00	By	Customer balanes written off	900.60	
To Cr Services	19,562.00	By	Share of Profit from Firms / LLPs	3,00,328.98	
To Share of Loss from Firms/LLPs	9,75,673.48				
To Net Profit Transferred to Capital acco	7,99,563.55				
	<u>21,43,858.03</u>				<u>21,43,858.03</u>
CAPITAL ACCOUNT					
To Bank charges	858.46	By	Balance b/fd. (01-04-2022)	3,06,31,330.17	
To Professional Tax	2,400.00	By	Salary & Bonus Received from Appollo Hospitals	33,40,074.00	
Property tax	47,323.00	By	Interest on FDR Yes Bank	7,460.00	
To TDS - Appolo Hospitals	8,24,020.00		Interest on FDR Union Bank	5,063.00	
To TDS - D Rashmi Mehta	5,668.00	By	Interest on SB Account Union Bank	7,364.00	
To TDS - MPPL	1,446.00		Interest on SB Yes Bank	15,253.00	
To TDS - MHPL	7,391.00	By	Rent received from:		
To TDS - GVHS	47,695.00		Bombay Flat C-31	1,13,361.00	
To TDS - Sapien	10,963.74		Mysore Flat		
To ABFB Fund	1,800.00	By	Interest received from:		
To Interest paid on unsecured Loans	7,69,543.00		Modi Properties Pvt. Ltd.	14,461.00	
To Income tax	19,75,270.00		Modi Housing Pvt. Ltd.	73,912.00	
			GVSH Manufacturing Facilities Pvt. Ltd.	4,76,954.00	
To Interest paid to ICICI Bank-HL	2,04,801.00	By	Amount received from Biosciences Pvt. I	1,09,648.74	
To IT Representation Fees	6,676.00	B	Net Profit	7,99,563.55	
To Drawings	20,72,483.31				
To Balance c/fd. (31-03-2023)	2,96,16,105.95				
	<u>3,55,94,444.46</u>				<u>3,55,94,444.46</u>
Drawings					
Brigade Enterprises	70,522.00				
Citi Bank Credit Card	7,77,861.00				
Cosmopolitan Siddharth Premises Co-o	5,80,181.00				
Drawings	6,22,900.31				
Electricity supply	21,019.00				
	<u>20,72,483.31</u>				

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<u>SCHEDULE - E</u>			
<u>LAND & BUILDINGS:</u>			
Farm House No.50 at Yenkapally		24,16,000.00	
Farm House No.35 at Yenkapally		21,46,920.00	
Farm House No.20 at Yenkapally		24,00,000.00	
Farm House No.36 at Yenkapally		24,00,000.00	
Plot No.399G at Charlapally		12,85,520.00	
Mysore Flat C-0718		42,17,365.00	—
Bombay Flat Share		58,51,170.00	
		<u>2,07,16,975.00</u>	
<u>SCHEDULE - F</u>			
<u>INVESTMENTS:</u>			
<u>Investment in Pvt. Ltd. Companies:</u>			
Modi Housing Pvt. Ltd.	2,000.00		
AMTZ Medpolis Square 3663 Pvt. Ltd.	95,000.00		
AMTZ Medpolis Square 7227 Pvt. Ltd.	95,000.00		
GVSH Manufacturing Facilities Pvt. Ltd.	1,000.00		
Modi Properties & Investments Pvt. Ltd.	20,000.00	2,13,000.00	
<u>Investment in LLP</u>			
Summit Sales LLP Fixed Capital	5,000.00		
Summit Sales LLP Logistics	6,22,344.61		
Summit Sales LLP Common Expenses	28,213.80		
Modi Consultancy Services	(3,78,567.59)		
N Square Life Sciences LLP Fixed Capital	50,000.00		
N Square Life Sciences LLP Funning capital	12,85,779.10		
Summit Sales LLP Investments	(5,75,885.75)		
Summit Sales LLP Running Capital	(3,18,858.06)	7,18,026.11	
<u>Investments Others:</u>			
Employees Provident Fund		2,82,461.00	
		<u>12,13,487.11</u>	
<u>SCHEDULE - G</u>			
<u>DEPOSITS, LOANS & ADVANCES:</u>			
<u>Expenses Card Advances</u>			
D Shiva Shankar-Yes Bank Expense Card A/c	20,671.00		
ECARD-K.Aruna on A/c	7,500.76		
Dayal on account	5,000.00		
ECARD-Mallareddy	250.00	33,421.76	
<u>Suppliers</u>			
Varna Media		10,206.00	excess oaud
<u>Others</u>			
GVSH Manufacturing Facilities Private Limited	83,00,551.00		
Modi Housing Pvt Ltd	18,01,845.81		
Modi Properties Pvt Ltd	39,122.00		
AMTZ Medpolis Square 3663 Pvt. Ltd.	25,000.00		
AMTZ Medpolis Square 7227 Pvt. Ltd.	25,000.00		
Nidhi Modi	21,38,852.00		
Nisha Modi	13,25,000.00		
Satyavani Homes JV	50,00,000.00		
Silver Oak Villas LLP	1,96,904.00		
Silver Oak Welfare Association	50,000.00	1,89,02,274.81	

		1,89,45,902.57	
<u>SCHEDULE -H</u>			
<u>INVENTORY:</u>			
Closing Stock		1,95,51,909.22	
(TEJAL MODI).			

Tejal Modi		A.Y.2023-2024	
Details of Apartment # 99 - 8 flats (12,960 sft)			
Opening balance (1-4-22) - Land & WIP		1,78,01,901.22	
Interest paid	17,50,008.00	17,50,008.00	
		1,95,51,909.22	
Less: Construction cost transferred for sold flats		-	
Closing Stock		1,95,51,909.22	
Balance Sft for 7 Flats		6,480.00	
Construction cost per sft		3,017.27	
Details of Unsecured Loans			
Ketan N Parikh		19,543.00	
Bhavesht Mehta		3,75,000.00	
Beena Mehta		3,75,000.00	
		7,69,543.00	
Details of Interest paid for Cosntruction Loans			
Mehul Mehta Huf		3,50,004.00	
Purvi Mehta		14,00,004.00	
		17,50,008.00	
Sales details			
993A Vikram		61,68,000.00	fy 20-21
993B Priyanka		63,00,000.00	fy 21-22
994A Kiran		61,68,000.00	fy 21-22
99RB G Vittal Babu Rao		64,50,000.00	fy 21-22
		2,50,86,000.00	