

M/s. CHETANA EDUCATION LLP

*4th Floor, B Wing, Building E, Trade Link,
Senapati Bapat Marg,
Kamla Mill Compound,
Mumbai-400013*

TAX AUDIT REPORT

YEAR ENDED 31ST MARCH, 2023

ASSESSMENT YEAR 2023-24

PARESH VORA & ASSOCIATES

Chartered Accountants

Address : 402, Vaibhav CHS

Bhavani Shankar Road,

Dadar (west) Mumbai - 400028

Tel no- 24303937 Fax: 24212812

Email id: info@pareshevora.com

Name of Assessee	CHETANA EDUCATION LLP		
Address	4TH FLOOR ,B WING,BUILDING E,TRADE LINK,SENAPATI BAPAT MARG,KAMALA MILL COMPOUND,MUMBAI,MAHARASHTRA,400013		
Status	Firm	Assessment Year	2023-2024
Ward	WARD 22(1)(6), MUMBAI	Year Ended	31.3.2023
PAN	AANFC1053G	Partnership Deed	30/12/2017
Residential Status	Resident		
Nature of Business	MANUFACTURING-Other manufacturing n.e.c.(04097)		
A.O. Code	MUM-W-197-6		
GSTIN No.	27AANFC1053G1ZM		
Filing Status	Original		
Last Year Return Filed On	27/09/2022	Acknowledgement No.:	549656381270922

Computation of Total Income

Income from Business or Profession (Chapter IV D)(Maximum Salary Rs.74539908) 109083180

Chetana Education LLP

Net profit as per profit and loss a/c 109388458

Add:

Depreciation Debited in P&L A/c 4184520

Interest on Late Payment of TDS 38182

MLWF 204

Remuneration Paid to Partners 15000000

Total 128611364

Less:

Interest Income 333666

Dividend income considered separate 10000

Depreciation as per Chart u/s 32 4184518

4528184

124083180

Profit Before Remuneration 124083180

Remuneration Allowable 15000000

109083180

Income from Other Sources (Chapter IV F) 359966

Interest Income 349966

Dividend From Shares 10000

359966

Gross Total Income 109443146

Total Income 109443146

Round off u/s 288 A 109443150

Deduction u/s 10AA,35AD, 80H to 80RRB (except sec.80P) not claimed hence AMT not applicable.

Tax Due @ 30% 32832945

Surcharge @12% 3939953

NAME OF ASSESSEE : CHETANA EDUCATION LLP A.Y. 2023-2024 PAN : AANFC1053G Code :A-179

Health & Education Cess (HEC) @ 4.00%

T.D.S./T.C.S

Advance Tax

Interest u/s 234 A/B/C

Round off u/s 288B

Deposit u/s 140A

Tax Payable

36772898

1470916

38243814

110045

38133769

22500000

15633769

1867374

17501143

17501140

17501140

0

Interest Charged	(Rs.)	T.D.S./ T.C.S. From	(Rs.)
u/s 234B (5 Month)	781685	Non-Salary(as per Annexure)	62636
u/s 234C	1085689	T.C.S.(as per Annexure)	47409

(126585+319758+483009+1563
37)

Interest calculated upto August,2023, Due Date for filing of Return October 31, 2023

Prepaid taxes (Advance tax and Self assessment tax)26 AS Import Date:08 Jul 2023

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1	6910219	14/03/2023	09107	IDBI BANK LTD. WARDEN ROAD	10000000
2	6910333	15/12/2022	02201	IDBI BANK BELAPUR (NAVI MUMBAI)	6000000
3	6910333	15/09/2022	03947	IDBI BANK BELAPUR (NAVI MUMBAI)	5000000
4	6910333	14/06/2022	04008	IDBI BANK BELAPUR (NAVI MUMBAI)	1500000
5					17501140
Total					40001140

Salary & Interest Allowable to Partners

Name of Partner	Share % (Profit)	Share % (Loss)	Salary	Interest	Profit	Capital Balance
ANIL JAYANTILAL RAMBHIA	49.00	49.00	7500000	0	53600345	43463484
RAKESH JAYANTILAL RAMBHIA	49.00	49.00	7500000	0	53600345	78835995
CHETANA PUBLICATIONS PRIVATE LIMITED	2.00	2.00	Nil	0	2187769	141648473
Total			15000000	0	109388459	263947952

Details of Depreciation Chetana Education LLP

Particulars	Rate	Opening	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
Computer	40%	2450868	425745	943954	3820567	0	0	3820567	1339436	2481131
Delivery vans	15%	2204761	0	3261261	5466022	436876	0	5029146	509778	4519368
Electric Fittings	10%	1083354	0	0	1083354	0	0	1083354	108335	975019
Furniture and fitting	10%	2416858	0	0	2416858	0	0	2416858	241686	2175172
Office Equipment	10%	2273722	0	0	2273722	0	0	2273722	227372	2046350
Motor Car	15%	2279658	0	1403425	16313910	50000	0	16263910	1387018	14876892
Plant and Machinery	15%	2273727	198900	0	2472627	0	0	2472627	370894	2101733

Total	14982948	624645	1823946	33847060	486876	0	33360184	4184519	29175665
			7						

Interest Calculation u/s 234C

S. No.	Installment Period	Total Tax Due	To Be Deposited (In %)	To Be Deposited (In Amount)	Deposit Amount	Remaining Tax Due(Round off in 100 Rs.)	Int Rate (In %)	Interest
1.	First (Up to June)	38130275	15.00	5719541	1500000	4219500	3	126585
2.	Second (Up to Sep)	38130275	45.00	17158624	6500000	10658600	3	319758
3.	Third (Up to Dec)	38133769	75.00	28600327	12500000	16100300	3	483009
4.	Fourth (Up to March)	38133769	100.00	38133769	22500000	15633700	1	156337
	Total							1085689

=>Interest u/s 234C on capital gain income calculated from date of sale if you want to change calculation period from starting of the year then go to Setup->Miscellaneous->Calculation and untick the sl.no. 7 option.

Interest Calculation u/s 234B

Interest u/s 234C : 1085689

S. No.	Month	Principal	Int. 234B	Int. 234A/F	Deposit	Int Adjusted	Int Remain	Principal Adj
1	April-2023	15633769	156337	0	0	0	1242026	0
2	May-2023	15633769	156337	0	0	0	1398363	0
3	June-2023	15633769	156337	0	0	0	1554700	0
4	July-2023	15633769	156337	0	0	0	1711037	0
5	August-2023	15633769	156337	0	0	0	1867374	0
	Total		781685	0				

Bank Account Detail

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	SARASWAT CO-OPERATIVE BANK LTD.	SARASWAT CO-OPERATIVE BANK LTD.,285, PRINCESS STREET, KALBADEVI, MUMBAI- 400 002.	414100100000155		SRCB0000414	Current(Primary)

GST Turnover Detail

S.NO.	GSTIN	Turnover
1	27AANFC1053G1ZM	755570873
	TOTAL	755570873

Details of Dividend From Shares

S.NO.	PARTICULARS	AMOUNT
1		10000
	TOTAL	10000

Details of T.D.S. on Non-Salary(26 AS Import Date:08 Jul 2023)

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Total Tax deducted	Amount out of (4) claimed for this year
1	AMAZON SELLER SERVICES PRIVATE LIMITED	BLRA14702C	8856	8856
2	CHETANA EDUCATION LLP	MUMC23803D	1154	1154
3	M/S THAKKAR'S TUTORIALS	PNEM20587A	8278	8278
4	MEL TRAINING & ASSESSMENTS LIMITED	PNEA08458C	10291	10291
5	NEW STUDENT AGENCIES LLP	MUMN30524E	690	690
6	THE SARASWAT CO-OPERATIVE BANK LTD.	MUMT22225A	33367	33367
	TOTAL		62636	62636

Head wise Summary on Income and TDS thereon

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
Business	1940	883624	755955223	(Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income) in profit & Loss A/c : 755955223	8856
Business	194C	985944	755955223	(Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income) in profit & Loss A/c : 755955223	19723
Business	194Q	690767	as above	as above	690
Other Sources	194A	333666	359966	Dividend Income:10000	33367
				Other Income:349966	
Total		2894001	756315189		62636

Details of T.C.S.(26 AS Import Date:08 Jul 2023)

S.No	Name of the Collector	Tax Deduction and Tax Collection Account Number of the Collector	Total tax collected	Amount out of (4) claimed during the year
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1	MAKS MOTORS PRIVATE LIMITED	PNEM29499B	30848	30848
2	N. R. AGARWAL INDUSTRIES LIMITED	SRTN00955D	16561	16561
TOTAL			47409	47409

Details of Taxpayer Information Summary (TIS)

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference
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1	Rent received	15000000		
2	Interest from deposit	333666		
3	Business receipts	2560335	755570873	
	Trading Account->Sales/ Gross receipts of business			
	Trading Account->Gross receipts from Profession			
	Profit and Loss Account->Other income		384350	
	Turnover from speculative activity			
	No account case gross receipts business			
	/profession			
4	GST turnover	721150516	755955223	-753394888
5	GST purchases	311099615		
6	Business expenses	16382331		
7	Cash deposits	84241207		
8	Cash withdrawals	7273090		
9	Purchase of vehicle	3084716		
10	Purchase of time deposits	12000000		
	Dividend		10000	
			10000	

Maximum Allowable Salary to Partners
Profit Before Remuneration

Maximum Allowable Salary to Partners

1. 90% On First 3,00,000 of Book Profit
2. 60% of the rest (123783180 x 0.6)

Maximum Allowable Salary to Partners

CompuTax : A-179 [CHETANA EDUCATION LLP]

74539908

74269908

270000

124083180

TRADING, PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2023

To	Opening Bal	212480837.00	By	Sales	755570872.93
"	Purchase	351513633.81	"	Closing Stock	246078890.00
"	Direct Expense	71144695.62			
"	Gross Profit C/d	366510596.50			
		<u>1001649762.93</u>			<u>1001649762.93</u>
To	Rent	17691955.00	By	Gross Profit b/d	366510596.50
"	Repair & Main.(General)	3063527.95	"	Interest On Fixed Deposit	333666.00
"	Bank Charges	306818.23	"	Interest Received	16300.00
"	Sundry Expenses	1474073.00	"	Foreign Exchange Fluctuation	24384.34
"	Telephone Expenses	634301.38	"	Dividend Income	10000.00
"	Mobile Expenses	50684.00			
"	Office Expense	161502.00			
"	Rates & Taxes	132624.00			
"	Postage	201798.00			
"	Video Recording	30000.00			
"	Loan Processing Fees	309523.40			
"	Depreciation	4184520.00			
"	Hotel Charges	1591687.00			
"	Sales Incentives	10000.00			
"	Petrol & Diesels Exp.	3840729.56			
"	Insurance Charges	2358106.00			
"	Recruitment Exp.	833091.46			
"	Membership & Subscription	8700.00			
"	Sales Promotion.	3013423.36			
"	Advertisement	24000.00			
"	Angadia & Courier	787658.10			
"	Brokerage & Commission	8738246.00			
"	Canvassing Expenses	1117821.00			
"	Computer & Printer Exp.	1317651.22			
"	Printing & Stationery	594294.84			
"	Legal & Professional Fees	4585400.00			
"	Internet Expenses	871048.35			
"	Software Development Charge	19155.95			
"	Profession Tax	2280.00			
"	Discount	2333559.19			
"	Electricity Charges.	1470080.00			
"	Employees Remuneration & S	110841925.00			
"	Export Expenses	45469.36			
"	Fastag Charges	116863.12			
"	Godown Expense	1708387.00			
"	Travelling Exp.	16538545.00			
"	Staff Welfare	4052903.83			
"	Interest	26442136.00			
"	<u>Net Profit Before Interest & Remuneration To Partners</u>	124388458.54			
		<u>366894946.84</u>			<u>366894946.84</u>

CHETANA EDUCATION LLP**31.03.2023****A.Y 2023-24****To Remuneration To Partners**

Rakesh J Ramt 7500000.00

Anil J Rambha 7500000.00 15000000.00

**By Net Profit Before Interest &
Remuneration To Partners**

124388458.54

To Net Profit Transfer To

Rakesh J Ramt 53600344.68

Anil J Rambha 53600344.68

Chetana

Publication

Pvt Ltd 2187769.17 109388458.54

124388458.54124388458.54

As per our Report of Even Date
For Paresh Vora & Associates
Chartered Accountants
Firm Registration No:- 118090W

Paresh Vora

(Paresh Vora)

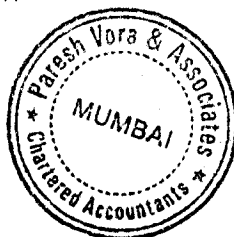
Partner

Membership No:- 103693

Place: Mumbai

Date: June 24, 2023

UDIN :23103963BGZTHT2315

**For CHETANA EDUCATION LLP***A.J. Rambhai*(Anil Rambhai)
Partner

(AIR)

Rakesh Rambhia(Rakesh Rambhia)
Partner

(RIR)

ANIL RAMBHAI FIXED CAPITAL ACCOUNT

	By Balance b/d	49000.00	
To Balance c/d	49000.00		
	<u>49000.00</u>		<u>49000.00</u>

RAKESH RAMBHIA FIXED CAPITAL ACCOUNT

	By Balance b/d	49000.00	
To Balance c/d	49000.00		
	<u>49000.00</u>		<u>49000.00</u>

CHETANA PUBLICATION PRIVATE LIMITED FIXED CAPITAL ACCOUNT

	By Balance b/d	2000.00	
To Balance c/d	2000.00		
	<u>2000.00</u>		<u>2000.00</u>

ANIL RAMBHAI CURRENT CAPITAL ACCOUNT

To	Capital Withdrawn	43323045.00	By	Balance b/d	29144638.18
"	Advance Tax	2000000.00	"	Capital Introduced	12607619.00
"	Self Assessment Tax	955560.00	"	Trf of Unsecured Loan	3719459.00
"	Share of Firm Advance Tax	11025000.00	"	Share Of Profit	53600344.68
"	Share of Firm Tax	5709456.00	"	Remuneration to Partners	7500000.00
"	Share Of Firm TDS	35485.16			
"	Share Of Firm TCS	23230.49			
"	TCS on Motor Car	85800.00			
"	Balance c/d	43414484.21			
		<u>106572060.86</u>			<u>106572060.86</u>

RAKESH RAMBHIA CURRENT CAPITAL ACCOUNT

To	Capital Withdrawn	24011587.50	By	Balance b/d	55042959.29
"	Advance Tax	2000000.00	"	Share Of Profit	53600344.68
"	Self Assessment Tax	1276550.00	"	Capital Introduced	6725000.00
"	Share of Firm Advance Tax	11025000.00	"	Remuneration to Partners	7500000.00
"	Share of Firm Tax	5709456.00			
"	Share Of Firm TDS	35485.16			
"	Share Of Firm TCS	23230.49			
"	Balance c/d	78786994.82			
		<u>122868303.97</u>			<u>122868303.97</u>

CHETANA PUBLICATION PRIVATE LIMITED CURRENT CAPITAL ACCOUNT

To	Capital Withdrawn	1827636.03	By	Balance b/d	139398774.40
"	Advance Tax (AY 2023-24)	450000.00	"	Share Of Profit	2187769.17
"	SA Tax (AY 2022-23)	233038.00	"	Capital Introduced	2573000.00
"	Share Of Firm TDS	1448.38			
"	Share Of Firm TCS	948.18			
"	Balance c/d	141646472.98			
		<u>144159543.57</u>			<u>144159543.57</u>

BALANCE SHEET AS AT 31.03.2023**PARTNER'S FIXED CAPITAL**

Anil Rambhia
Rakesh Rambhia
Chetana Publications Pvt Ltd

49000.00 (As Per Statement)

49000.00

2000.00 **INVESTMENTS & DEPOSITS**
(As Per Statement)

29175664.61

13030734.00

PARTNER'S CURRENT

Anil Rambhia
Rakesh Rambhia
Chetana Publications Pvt Ltd

43414484.21 **LOANS & ADVANCES**

78786994.82 (As Per Statement)

141646472.98

81326548.36

CURRENT ASSETS**SECURED LOAN**

Axis Bank
GECL Loan (Covid Loan)
The Sarawat Co-operative bank
Kotak Mahindra Bank Ltd
ICICI Bank Ltd

3429315.00
54000000.00
215736272.31
3554353.00
8765559.00

Closing Stock 246078890.00

Bank Theft 4725558.00

Cash Theft 916400.00

Prepaid expense 576753.00

Profession Tax Advance 2280.00

Sundry Debtors 406581202.36

UNSECURED LOAN

(As per Statement)

135754431.34

CASH & BANK BALANCES

Bank Account

Cash In Hand

16473471.34

2129151.00

CURRENT LIABILITIES

Sundry Creditors
Other Current Liabilities

97236001.00

18592769.00

801016652.67

0.00 801016652.67

As per our Report of Even Date
For Paresh Vora & Associates
Chartered Accountants
Firm Registration No:- 118090W

Paresh Vora

(Paresh Vora)

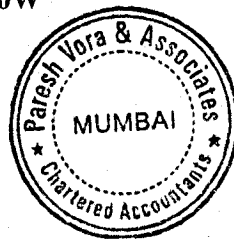
Partner

Membership No:- 103693

Place: Mumbai

Date: June 24, 2023

UDIN :23103963BGZTHT2315



For CHETANA EDUCATION LLP

A. J. Ramani

Rakesh Rambhia

(Anil Rambhai)
Partner

(Rakesh Rambhia)
Partner

(AIR)

(RJR)

STATEMENT OF SUNDRY CREDITORS FOR EXPENSES

Nadia O'Brien	108000.00
Rajeshri Lipare	2400.00
Charlotte Wang	-85000.00
Truevalue Marketing Services Pvt Ltd	26093.00
Geetha N	7000.00
Ftc Events	-59000.00
Datamatics Hospitality Services Pvt Ltd	-100000.00
Pallazzio Hotels & Leisure Limited	-450000.00
Itc Limited	-708000.00
Pankaj Raina (Advocate Jammu)	5000.00
Amol Mestry	-25000.00
Ch. Vani	6000.00
Integrated Computer Solutions	4500.00
T. Narsimha Reddy (Advocate Hyderabad)	15000.00
Ashish A. Tote (Advocate Yavatmal)	7000.00
Repro India Limited (Purchase)	7698.00
Gajendra Singh Arya (Advocate Delhi)	14100.00
Dipak K Patil (Advocate)	5000.00
Shree Vishwakarma Furniture	23000.00
Shah Technologies	-7500.00
S.M. Motor Body Builder	60000.00
Nilesh Kulaye	1500.00
Arco Express	1910.00
Arunkumar L Mishra (Travelling Exp)	213.00
A.S.Corporation	79060.00
Aakash Telematics	6500.00
Airtel Relationship No.1380039222	11868.00
B.K.Pandey (Advocate)	5000.00
Bisleri International Pvt Ltd	11183.00
Dhirendra Kumar Pandey (Advocate)	3000.00
Five Star Express	32754.00
Focus Softnet Pvt Ltd	311040.00
Ghanshyam Automobiles (India)	46311.00
Hdfc Bank Credit Card No.4375 4672 0030 1257 (Rjr)	53707.00
Hdfc Bank Credit Card No.4375 4672 0028 1145 (Ajr)	105756.00
Krishna Copy Centre	23657.00
L.K. Nakashe Consultants Pvt Ltd	25380.00
Mac Printing Solutions	10620.00
Micrco Connect	-500000.00
Milind Jadhav	12000.00
Mishra Tyre Centre	15000.00
N R Agarwal Industries Ltd	1009362.00

CHETANA EDUCATION LLP**31.03.2023****A.Y 2023-24**

Pankaj P. Kulkarni (Advocate-Jalna)	6000.00
Prime Management & Consultancy Services	975893.00
Rath Infotech & Web Solutions Pvt Ltd	3540.00
S.G.Upadhye (Advocate)	3000.00
Sgm Packaging Llp	44398.00
Shivam Computers	22255.00
Shraddha Mange Roadlines	3740.00
Shri Siddheshwar Transport Co.	3050.00
Tci India Ltd.	49323.00
Varikasery & Varikasery	1000.00
Vineet Upadhyay	10000.00
World Star	22901.00
	<u>1267212.00</u>

STATEMENT OF SUNDRY CREDITORS FOR GOODS

Shree Samarth Impression	1342572.00
Repro India Limited	647497.00
Students Book Binding Works	221.00
J K Enterprises	100518.00
Duplex Centre	372784.00
Chimanlal Fein Paper Pvt Ltd	1440810.00
Allern Enterprises Pvt Ltd (Purchase)	77158337.00
Hero Multi Pap Pvt Ltd	1408481.00
Karwa Commercial Pvt Ltd	-1850000.00
Rainbow Paper Corporation	1239921.00
Pack Corporation	444363.00
Shyam Industries	145636.00
Print Dot	942937.00
Hashl Tech Pre-Press Pvt Ltd.	1259625.00
Gapmeta Ventures Private Limited	168577.00
The Pack - Age	45487.00
Dhote Prints And Arts	90664.00
Creative Print Media	-226000.00
Elite Print	2457.00
Flora Prints Pvt Ltd	-946581.00
Hexagon Print& Pack Pvt Ltd	3339042.00
Imprints	-555563.00
M.B. Graphics New (01.04.21)	1047135.00
Mustafa Offsets	1686552.00
Raj Enterprises.	5670.00
Print Digital	63246.00
Reamrol Printers	28022.00
Sohail Enterprises	6575155.00
Quartette Infotech Pvt Ltd	-19752.00
Square Stationers	10976.00
	<u>95968789.00</u>

STATEMENT OF INVESTMENTS

Chetana Education Llp (Fixed Deposit)		12300299.00
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Other Deposit

Develentcorp Pvt Ltd (Deposit)	3000.00	
Ghanshyam Automobiles (India) Deposit	30000.00	
Tci India Ltd (Deposit)	75000.00	
The Saraswat Co.Op. Bank Ltd.(Equity Shares)	13000.00	
The Tata Power Co. Ltd (Deposit)	15000.00	136000.00

Deposits for Branch Offices

Pimpri-Chinchwad Office Deposit (Yatin Patil)	0.00	
Aurangabad Office Deposit- Prashant R. Kasliwal	35000.00	
Mira Road Office Deposit (Subir Dutta)	50000.00	
Kalyan Office Deposit (Prakash Choudhary)	40000.00	
Aurangabad Office Dep (Madhukar V. Joshi)	0.00	
Bangalore Office Dep (B.A. Nagraj)	100000.00	
Chennai Office Deposit (N. Babu)	75000.00	
Ahmedabad Office Deposit (Tarulata S Shah)	13000.00	
Coimbatore Office-Dep-(C.Sundar)	51000.00	
Rajkot Office Deposit (Sonal Thakker)	15000.00	
Delhi Office Deposit (Sham Singh)	16500.00	
Akola Office Deposit (Lata Onkar Shende)	18000.00	
Delhi Office Deposit (Garima Gupta)	16500.00	
Deposit Nashik Office (Milind P Sadavarte)	40000.00	
Hubli-Office-Dep. (Harshith Sirigeri)	40000.00	
Kolhapur Office Deposit (Uttam M Raut)	15000.00	
Kolkata Office Deposit (Manoj Kanti Guha)	15000.00	
Madurai Office Dep (A. Thiyaga Rajan)	25000.00	
Mira Road Office Dep (Yasser Zarrar Paloba)	0.00	
Nagpur Office Deposit (Kalpana Vijaykumar)	16000.00	
Solapur Office Deposit (Krishna Govind Ingale)	10000.00	591000.00

Saraswat Fastag (Deposit)		3,435.00
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		<u>13030734.00</u>
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STATEMENT OF LOANS & ADVANCES

Ahmedabad Branch Imprest (Krunal Desai)	20000.00
Kolhapur Office Imprest (Satish Hajare)	10000.00
Nagpur Branch Imprest (Anurag Dutta)	20000.00
Aurangabad Office Imprest (Azhar Deshmukh)	45000.00
Nanded Branch Imprest (Girish Patwari)	10000.00
Kolkata Branch Imprest (Rakesh Jha)	460.00
Rajkot Branch Imprest (Nitin Vyas)	20000.00
Akola Office Imprest (Chetan Mehta)	10000.00
Patna Office Imprest (Sanjaykumar Sinha)	20000.00
Bangalore Office Imprest -Aleem Khan	20000.00
Bhiwandi Godown- Imp.-Rushikesh Chalke	65000.00
Coimbatore Branch Imprest (V Bakthavatchalam)	36382.00
Coimbatore Branch Imprest (Lavanya R)	10000.00
Delhi Office Imprest -Meenal Tyagi	15000.00
Kasiraja (Chennai Offc. Imprest)	10000.00
Kalyan Office (Kiran Thakur- Imp)	4000.00
Mira Road Branch Imprest (Shailesh Jha)	15000.00
Lucknow Office Imprest (Nishant Tyagi)	3859.00
Pune-Office-Imp.(Reena Sharma)	25000.00
Solapur Office Imprest(Vinayak Gaikwad)	20000.00
Vishal Vaydande (Loan)	200.00
Girish Patwari (Loan)	77594.00
Bhuvaneshwaran M. (Loan)	4000.00
Santosh Jadhav- Loan	13000.00
Satyendra Kumar Rai (Loan)	24000.00
Vijay K Tiwari- Loan	9000.00
Shweta Jadhav-Loan	20000.00
Deepak Gurav (Loan)	19000.00
Dilram Faujdar Vishwakarma- Loan	6000.00
Manish Jadhav- Loan	3000.00
Ravi Gite- Loan	5000.00
Mahesh S. Bharbat-Loan	114000.00
Budhaji Pawar- Loan	9000.00
Devendra Chavhan- Loan	15004.00
Liyaquat Basha- Loan	7500.00
Anjani Shukla- Loan	20000.00

STATEMENT OF LOANS & ADVANCES

Ameet Mahadik- Loan	8000.00
Deepak Dharmaji Bhatkar- Loan	2000.00
Umesh Gaikwad- Loan	16997.00
Anand Nangaonkar- Loan	1000.00
Atul Parmar- Loan	226371.00
Pankaj Pandey- Loan	16000.00
Satiram Rajbhar (Loan)	10000.00
Abhishek Chandrahas Pawaskar (Loan)	36000.00
Ajay Chaube (Loan)	210025.00
Arun Kumar Mishra (Loan)	30000.00
Arun Kumar Pandey	1000.00
Azhar Deshmukh (Loan)	75000.00
Hassan Sayyed (Loan)	256876.00
Kishor Varekar (Loan)	14000.00
Mahesh Takalkar (Loan)	7485.00
Mohan Gangawane (Loan)	13500.00
Nitin Dagadu More (Loan)	8000.00
Pradeep Kumar Pandey-Loan	6000.00
Pratik Thakur (Loan To Staff)	10000.00
Mudassir Ahmed Qadir Deshmukh-Loan	1200.00
Rajesh S. Kamble (O-107) (N-89)	8000.00
Sandeep Ghadi (Loan)	7000.00
Umesh Gwalani (Loan)	70000.00
Atul Nagesh Pai (Loan)	115778.00
Ayaz Jakate- Loan	49292.00
Zuzer M Erinpurwala	4900.00
Dilawar Shaikh (Loan)	8037.00
Deepak Babanrav Lande-Loan	32228.00
Nitin Vyas -Loan	250000.00
Sushil Salian (Canvassing Exp)	8704.00
Rupesh Kadam (Canvassing Exp)	2730.00
Rajkumar Sharma (Canvassing)	5207.00
Kashif Raza (Canvassing)	20000.00
Umesh Gwalani-Spec Dist	65500.00
Naresh Rangwani- Canvassing Exp	-26185.00
Jeevesh Jha (Canvassing Exp)	-1225.00
Basavraj Birajdar (O-263) (N-200)**	304829.00
Gorakhnath More-Loan	1164662.00
Hardik Patel (Loan)	241237.00
Hitesh Veera (Loan)	892721.00
Nikhil Kumbhar- Loan	95197.00
Ravindra Parey- Loan	25000.00
Santosh Jagtap-Loan	681322.00
Ssl15 Sachin Sawarkar (Loan)	17423.00
Upamanyu Majumder (Loan)	41178.00
Durvijay Nath Shukla (Loan)	267053.00
Aniket Gade- Loan	253805.00
Mahesh Patil (Loan)	151657.00

STATEMENT OF LOANS & ADVANCES

Narendra Pahlajani	737292.00
Sanjay Jadhav-Loan	31938.00
Sanjog Palwankar (Cn-29)	24197.00
Anup D. Suryawanshi (N69)	25344.00
Joseph Donbosco-Loan	217817.00
M.Elamgovan	160000.00
Mukul Chaudhary - Loan	16000.00
Nitin Potdar (Loan)	202511.00
Rameshwar Rathod-Loan	65488.00
Sandeep Deshwal (Loan)	25738.00
Shrikant Hurkate	5780.00
Yatin Patil (Commission A/C)	16013.00
Akshel Adeshra (C/O. Anvesh Adeshra)	25415.50
Sujit Kumar Koyatt	499980.00
Gaur International School (Sc)	402500.00
Ramesh Nambiar (Sc)	1921741.00
Sunitha Infovision Limited (Sc)	959178.00
Clean Industries (Nimish Gandhi)	150000.00
Chetana Book Depot Payable A/C 1234	65843181.86
Manish Kalyanji Shah- Loan	300000.00
Seema Chandgothia (Friendly Loan)	5000000.00
Jayantilal Jain (C/O. Bharat Jain)	100000.00
Bharat Jayantilal Jain (Loan)	500000.00
Shobhana Deepak Shah	2250000.00
Gagan Saluja (Loan)	625000.00
Jinal M Gala (Loan)	3000000.00
Kaushal Jhaveri	500000.00
Chetana Stationery	-6803010.00
Rambhia Shilpa A.	-1907059.00

81326548.36

STATEMENT OF BANK BALANCE

Axis Bank Ltd.	2474553.21
Axis Bank Ltd (LLP) Ahmedabad (918020099234319)	8460.00
Axis Bank Ltd (LLP) Akola (919020025154240)	8460.00
Axis Bank Ltd (LLP) Aurangabad (918020072011195)	8460.00
Axis Bank Ltd (LLP) Bangalore (919020003232463)	58974.00
Axis Bank Ltd (LLP) Chennai (919020025286677)	8460.00
Axis Bank Ltd (LLP) Coimbatore (919020000646816)	8460.00
Axis Bank Ltd (LLP) Hubli (918020099893057)	8460.00
Axis Bank Ltd (LLP) Indore (919020024975532)	56152.00
Axis Bank Ltd (LLP) Jaipur (919020025288275)	24435.00
Axis Bank Ltd (LLP) Kolhapur (919020025286813)	54327.00
Axis Bank Ltd (LLP) Kolkata (918020071615910)	12000.00
Axis Bank Ltd (LLP) Madurai (918020072010260)	8460.00
Axis Bank Ltd (LLP) Nagpur (919020025287609)	12000.00
Axis Bank Ltd (LLP) Nashik (918020096815357)	8460.00
Axis Bank Ltd (LLP) Patna (918020071878438)	8460.00
Axis Bank Ltd (LLP) Pune (918020111065071)	8460.00
Axis Bank Ltd (LLP) Salem (918020067828160)	15534.76
Axis Bank Ltd (LLP) Solapur	8460.00
Icici Bank Ltd (A/C No- 032305006463)	13049135.50
The Saraswat Co Op Bank Ltd (EGGCA)(A/C NO. 459)	170122.37
The Saraswat Co-Op Bank Ltd-Fast Tag (SME)	24514.22
Idbi01 Idbi Bank Ltd (A/C No. 0187102000004718)	428663.28

16473471.34

M/s. CHETANA PUBLICATIONS (INDIA) LLP
ASSESSMENT YEAR : 2023-24

STATEMENT OF FIXED ASSETS AND DEPRECIATION

Asset	W.D.V. as on 1.4.22	Additions		Deductions	Total	Depreciation		W.D.V. as on 31.3.23
		Before 30/9/22	After 30/9/22			Rate	For the year	
Computer	2450867.00	425745.76	943954.24	0.00	3820567.00	40%	1339436.00	2481131.00
Delivery Vans	2204761.00	0.00	3261261.73	436874.96	5029147.77	15%	509778.00	4519369.77
Furniture	5773936.00	0.00	0.00	0.00	5773936.00	10%	577394.00	5196542.00
Motor Car	2279658.00	0.00	14034251.84	50000.00	16263909.84	15%	1387018.00	14876891.84
Plant & Machinery	2273724.00	198900.00	0.00	0.00	2472624.00	15%	370894.00	2101730.00
	14982946.00	624645.76	18239467.81	486874.96	33360184.61	0.00	4184520.00	29175664.61



FORM NO. 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. We report that the statutory audit of
M / s. CHETANA EDUCATION LLP
4TH FLOOR, B WING, BUILDING E, TRADE LINK, SENAPATI BAPAT MARG, KAMALA MILL COMPOUND, MUMBAI
PAN **AANFC1053G**

was conducted by me Pares vora in pursuance of the provisions of the Companies Act, 2013 Act, and we annex hereto a copy of my audit report dated 23-Jun-2023 along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 1-APR-2022 to ending on 31-MAR-2023
- (b) the audited Balance Sheet as at 31-MAR-2023; 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 our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
		Nil



For PARESH VORA & ASSOCIATES
Chartered Accountants
(Firm Regn No.: 0118090W)

Pares Vora

Place : MUMBAI
Date : 23/06/2023
UDIN : 23103963BGZTHT2315

(PARESH KHIMJI VORA)
PARTNER
Membership No: 103963

FORM NO. 3CD**[See rule 6G(2)]****Statement of particulars required to be furnished under
section 44AB of the Income-tax Act, 1961****Part A**

01	Name of the assessee		CHETANA EDUCATION LLP		
02	Address		4TH FLOOR ,B WING,BUILDING E,TRADE LINK,SENAPATI BAPAT MARG,KAMALA MILL COMPOUND,MUMBAI		
03	Permanent Account Number (PAN)		AANFC1053G		
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same		Yes		
	Name of Act	State	Other	Registration No.	Description (optional)
	Goods and service tax	MAHARASHTRA		27AANFC1053G1ZM	
05	Status		Partnership Firm		
06	Previous year		from 1-APR-2022 to 31-MAR-2023		
07	Assessment year		2023-24		
			Relevant clause of section 44AB under which the audit has been conducted		
			Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits		
			Third Proviso to sec 44AB : Audited under any other law		
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?		NA		

Part B

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name		Profit sharing ratio (%)							
			ANIL JAYANTILAL RAMBHIA		49.00							
			RAKESH JAYANTILAL RAMBHIA		49.00							
			CHETANA PUBLICATIONS PRIVATE LIMITED		2.00							
10	a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)	Sector				Sub Sector		Code			
			MANUFACTURING				Other manufacturing n.e.c.		04097			
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	No									
			Business		Sector		Sub Sector		Code		Remarks if any:	

	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.)		No		
	c)	List of books of account and nature of relevant documents examined.	Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register			
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			
	Section	Amount	Remarks if any:			
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.				
		Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:	
	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				
		Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)	Remarks if any:
	f)	Disclosure as per ICDS				
		ICDS	Disclosure			
		ICDS I - Accounting Policies	As per accounting policies & notes to financial statements			
		ICDS II - Valuation of Inventories	As per accounting policies & notes to financial statements			
		ICDS IV - Revenue Recognition	As per accounting policies & notes to financial statements			
		ICDS IX - Borrowing Costs	As per accounting policies & notes to financial statements			
		ICDS V - Tangible Fixed Assets	As per Fixed Assets and Depreciation Chart annexed in FORM 3CD			
		ICDS X - Provisions, Contingent Liabilities and Contingent Assets Total	Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.			
14	a)	Method of valuation of closing stock employed in the previous year.				
	b)	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	No			
		Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:	
15	Give the following particulars of the capital asset converted into stock-in-trade:-		NA			
	Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:	
Amounts not credited to the profit and loss account, being, -						
	a)	the items falling within the scope of section 28;	Nil			
		Description	Amount	Remarks if any:		
	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 & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	Nil			

Description		Amount	Remarks if any:										
c)	escalation claims accepted during the previous year;		Nil										
Description		Amount	Remarks if any:										
d)	any other item of income;		Nil										
Description		Amount	Remarks if any:										
e)	capital receipt, if any.		Nil										
Description		Amount	Remarks if any:										
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:		No										
	Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)?
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"										
a)	Description of asset/block of assets.												
b)	Rate of depreciation.												
c)	Actual cost or written down value, as the case may be.												
ca)	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)												
cb)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession												
cc)	Adjusted written down value												
d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-												
i)	Central Value Added Tax credit 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												
	Section	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:									
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)]		Nil										
	Description	Amount	Remarks if any:										
b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):												
	Name of Fund	Amount	Actual Date	Due Date	The actual amount paid								
	EMPLOYEES STATE INSURANCE	13667	11/05/2022	15/05/2022	13667								
	EMPLOYEES STATE INSURANCE	13689	13/06/2022	15/06/2022	13689								

EMPLOYEES STATE INSURANCE	13575	11/07/2022	15/07/2022	13575
EMPLOYEES STATE INSURANCE	15732	12/08/2022	15/08/2022	15732
EMPLOYEES STATE INSURANCE	16407	14/09/2022	15/09/2022	16407
EMPLOYEES STATE INSURANCE	16627	14/10/2022	15/10/2022	16627
EMPLOYEES STATE INSURANCE	15729	14/11/2022	15/11/2022	15729
EMPLOYEES STATE INSURANCE	16662	14/12/2022	15/12/2022	16662
EMPLOYEES STATE INSURANCE	17171	10/01/2023	15/01/2023	17171
EMPLOYEES STATE INSURANCE	17347	13/02/2023	15/02/2023	17347
EMPLOYEES STATE INSURANCE	17045	14/03/2023	15/03/2023	17045
EMPLOYEES STATE INSURANCE	17320	11/04/2023	15/04/2023	17320
PROVIDENT FUND	263253	14/05/2022	15/05/2022	263253
PROVIDENT FUND	252630	13/06/2022	15/06/2022	252630
PROVIDENT FUND	243981	11/07/2022	15/07/2022	243981
PROVIDENT FUND	310759	12/08/2022	15/08/2022	310759
PROVIDENT FUND	316075	14/09/2022	15/09/2022	316075
PROVIDENT FUND	322413	13/10/2022	15/10/2022	322413
PROVIDENT FUND	344490	14/11/2022	15/11/2022	344490
PROVIDENT FUND	351178	14/12/2022	15/12/2022	351178
PROVIDENT FUND	359467	10/01/2023	15/01/2023	359467
PROVIDENT FUND	365057	13/02/2023	15/02/2023	365057
PROVIDENT FUND	363341	13/03/2023	15/03/2023	363341
PROVIDENT FUND	358842	11/04/2023	15/04/2023	358842

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

1	expenditure of capital nature;	Nil
	Particulars	Amount in Rs.
		Remarks if any:
2	expenditure of personal nature;	Nil
	Particulars	Amount in Rs.
		Remarks if any:
3	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	Nil
	Particulars	Amount in Rs.
		Remarks if any:
4	Expenditure incurred at clubs being entrance fees and subscriptions	Nil
	Particulars	Amount in Rs.
		Remarks if any:
5	Expenditure incurred at clubs being cost for club services and facilities used.	Nil
	Particulars	Amount in Rs.
		Remarks if any:
6	Expenditure by way of penalty or fine for violation of any law for the time being force	Nil
	Particulars	Amount in Rs.
		Remarks if any:
7	Expenditure by way of any other penalty or fine not covered above	Nil
	Particulars	Amount in Rs.
		Remarks if any:
8	Expenditure incurred for any purpose which is an offence or which is prohibited by law	Nil
	Particulars	Amount in Rs.
		Remarks if any:

b) Amounts inadmissible under section 40(a):-

i	as payment to non-resident referred to in sub-clause (i)
A	Details of payment on which tax is not deducted:
	Nil

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:		
B Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)							Nil									
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office <td>State</td> <td>Amount of tax deducted</td> <td>Remarks if any:</td>	State	Amount of tax deducted	Remarks if any:	
ii as payment to resident referred to in sub-clause (ia)																
A 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	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:		
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.							Nil									
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iii as payment referred to in sub-clause (ib)																
A Details of payment on which levy is not deducted:							Nil									
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:		
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	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iv Fringe benefit tax under sub-clause (ic)																
v Wealth tax under sub-clause (iia)																
vi Royalty, license fee, service fee etc. under sub-clause (iib)																
vii Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)							Nil									

	Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:	
vii	Payment to PF/other fund etc. under sub-clause (iv)														
ix	Tax paid by employer for perquisites under sub-clause (v)														
c)	Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;								Nil						
	Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks								
d)	Disallowance/deemed income under section 40A(3):														
A	On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:								Yes						
	Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:								
B	On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);								Yes						
	Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:								
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	Remarks if any:											
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	Remarks if any:											
i)	amount inadmissible under the proviso to section 36(1)(iii).								Nil						
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.								Nil						
23	Particulars of payments made to persons specified under section 40A(2)(b).														
	Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no								
	Anil Rambhia	Partner		7500000	Remuneration										
	Rakesh Rambhia	Partner		7500000	Remuneration										
	Jania Rakesh Rambhia	Partners Daughter		81766	Interest										
	J D Shah HUF	Karta is Partner		510957	Interest										
	Anil Rambhia HUF	Karta is Partner		827521	Interest										
	Rakesh rambhia HUF	Karta is Partner		827521	Interest										
	Surekha Rakesh Rambhia	Partners Wife		824643	Interest										
	Indumati Rambhai	Partners MOther		1134041	Interest										
	Anil Rambhia	Partner		797068	Interest										

	Shilpa Rambhia	Partner Spouse		720000	Salary				
	Surekha Rambhia	Partner Spouse		720000	Salary				
	Chetana Book Depot	Associate Enterprises		15000000	rent				
	Rakesh Rambhia	Partner		199800	Interest				
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.				Nil				
	Section	Description	Amount	Remarks if any:					
25	Any amount of profit chargeable to tax under section 41 and computation thereof.				Nil				
	Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks 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 preceding previous year and was			Nil					
	a) paid during the previous year;			Nil					
	Nature of Liability		Amount	Remarks if any:		Section			
	b) not paid during the previous year;			Nil					
	Nature of Liability		Amount	Remarks if any:		Section			
	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					
	Nature of Liability		Amount	Remarks if any:		Section			
	b) not paid on or before the aforesaid date.			Nil					
	Nature of Liability		Amount	Remarks if any:		Section			
	ii State whether sales tax,goods & service Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.			No					
27	a) Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.			No					
	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)		Remarks if any:			
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.			No					
	Name of the person from which shares received	PAN of the person	Aadhaar no	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	Remarks if any:
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.			NA					
	Name of the person from whom consideration received for issue of shares	PAN of the person	Aadhaar no	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:		

29	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														NA		
Nature of Income														Amount		Remarks if any:	
	B 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														NA		
Nature of Income														Amount		Remarks if any:	
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]														No		
	Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
	A Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?														NA		
	Clause under which of Sub section(1) of 92CE primary adjustments is made			Amount in Rs of primary adjustment		Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE			Whether the Excess money has been repatriated within the prescribed time		Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time		Expected Date		Remarks if any:		
	B 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														NA		
	Amount(in Rs) of interest or 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 of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above		Ass Year of interest expenditure brought forward as per sub section (4) of section 94B		Amount of interest expenditure brought forward as per sub section (4) of section 94B		Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B		Amount of interest expenditure carried forward as per sub section (4) of section 94-B		Remarks if any:				
	C 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		
	Nature of the impermissible avoidance arrangement						Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement				Remarks if any:						

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							
	Name of the lender or depositor	Address of the lender or depositor	Aadhaar no	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.
	anil Rambhia HUF	Mumbai		94800	No	6896016	Cheque	Account payee cheque
	hemalata savla	mumbai		500000	No	500000	Cheque	Account payee cheque
	pinkal Gandhi	mumbai		50000	No	400000	Cheque	Account payee cheque
	Ramesh premji	Mumbai		400000	No	600000	Cheque	Account payee cheque
	Surekha rambhia	Mumbai		675000	No	7163073	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 :-				Nil			
	Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received	Aadhaar no	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	
	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				Nil			
	Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt	
	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 single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year				Nil			
	Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of receipt			
	b c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect 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	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment
b)	d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year			Nil			
	Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	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:						
	Name of the payee	Address of the payee	Aadhaar no	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
	Anil Rambhia	Mumbai		13333881	13333881	Cheque	Account payee cheque
	Anil Rambhia hUF	mumbai		558701	71766284	Cheque	Account payee cheque
	Diva Rambhia	mumbai		12249	306729	Cheque	Account payee cheque
	pinkal Gandhi	mumbai		50000	400000	Cheque	Account payee cheque
	kashmira shah	mumbai		200000	200000	Cheque	Account payee cheque
	kantial r shah huF	mumbai		750000	750000	Cheque	Account payee cheque
	kantial r shah	mumbai		1650000	1650000	Cheque	Account payee cheque
	Paresh Vora	mumbai		1000000	1500000	Cheque	Account payee cheque
	rekha mukesh dedhia	mumbai		1000000	1000000	Cheque	Account payee cheque
	Anil Rambhia	mumbai		3000000	3000000	Cheque	Account payee cheque
	darshan ramesh	mumbai		150000	150000	Cheque	Account payee cheque
	darshana V parkekh	mumbai		500000	3000000	Cheque	Account payee cheque
	smita parekh	mumbai		500000	3300000	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			Nil			

		Name of the payer		Address of the payer			PAN of the payer	Aadhaar no	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 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			PAN of the payer	Aadhaar no	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		
		Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA/115BAC/115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD	Amount as assessed (give reference to relevant order)	Remarks
								Amount	Order U/S and date
	b)	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.					NA		
	c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.					No		
	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.					No		

	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			
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).						Nil				
		Section	Amount			Remarks if any:					
34	a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:						Yes			
		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)
		1	2	3	4	5	6	7	8	9	10
		MUMC238 03D	194A	Interest other than Interest on securities	26442136	12779299	12779299	1277931	0	0	0
		MUMC238 03D	194C	Payments to contractors	87008908	87008908	87008908	1369112	0	0	0
		MUMC238 03D	194H	Commission or brokerage	8738246	8037554	8037554	401878	0	0	0
		MUMC238 03D	194-I	Rent	17691955	15000000	15000000	1500000	0	0	0
		MUMC238 03D	192	Salary	0	11640313	11640313	664602	0	0	0
		MUMC238 03D	194J	Fees for professional or technical services	7263860	7263860	7263860	726388	0	0	0
		MUMC238 03D	206C	Profits and gains from the business of trading in alcoholic liquor, forest produce, scrap, etc	40224744	40224744	40224744	40225	0	0	0
		MUMC238 03D	194Q	Payment of Certain Sum for Purchase of Goods	234288378	234288378	234288378	234280	0	0	0
	b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details						Yes			
		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 transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported				
		MUMC23803D	24Q	31-Jul-2022	31-Jul-2022	Yes					
		MUMC23803D	24Q	31-Oct-2022	27-Oct-2022	Yes					
		MUMC23803D	24Q	31-Jan-2023	23-Jan-2023	Yes					
		MUMC23803D	24Q	31-May-2023	09-Jun-2023	Yes					

	MUMC23803D	26Q	31-Jul-2022	29-Jul-2022	Yes				
	MUMC23803D	26Q	30-Nov-2022	27-Oct-2022	Yes				
	MUMC23803D	26Q	31-Jan-2023	19-Jan-2023	Yes				
	MUMC23803D	26Q	31-May-2023	20-May-2023	Yes				
	MUMC23803D	27EQ	15-Jul-2022	15-Jul-2022	Yes				
	MUMC23803D	27EQ	15-Oct-2022	14-Oct-2022	Yes				
	MUMC23803D	27EQ	15-Jan-2023	14-Jan-2023	Yes				
	MUMC23803D	27EQ	15-May-2023	11-May-2023	Yes				
	c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:					Yes			
	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.	Remarks if any:				
35	a) In the case of a trading concern, give quantitative details of principal items of goods traded :								
	Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock shortage / excess, if any			
	NA								
	b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :								
	A Raw Materials :								
	Item Name	Unit	opening stock	purchase s during the previous year	consumpt ion during the previous year	sales during the previous year closing stock * yield of finished products *percentag e of yield; *shortage / excess, if any.			
	NA								
	B Finished products :								
	Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year closing stock shortage / excess, if any.			
	NA								
	C By products :								
	Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year closing stock shortage / excess, if any.			
	NA								
36	A Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2					NA			
	Amount Received(in Rs)	Date of receipt			Remarks if any:				
37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.					NA			
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.					No			
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor					No			

40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:					
	Particulars	Previous Year		%	Preceding previous Year	
	Total turnover of the assessee		755570872			430905267
	Gross profit/turnover	366510597	755570872	48.51	206823028	430905267
	Net profit/turnover	109388459	755570872	14.48	29612823	430905267
	Stock-in-trade/turnover	246078890	755570872	32.57	212480837	430905267
	Material consumed/finished goods produced	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 along with details of relevant proceedings.						Nil	
	Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund issued)	Date of demand raised/refund issued	Amount	Remarks

42	a	Whether the assessee is required to furnish statement in Form No.61 or Form 61A or Form No 61B				NA		
		Income tax Department Reporting Entity Identification Number	Type of Form	Due date of 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 the list of details/transaction which are not reported	Remarks if any:

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					NA
		Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:

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)					Yes
	Total Amount of expenditure incurred during the year	Expenditure in respect of entities registered under the GST			Expenditure relating to entities not registered under GST	Remarks if any
		Relating to the goods or services exempt from GST	Relating to the entities falling under composition scheme	Relating to the other registered entities	Total Payment to Registered entities	
	10000					10000 Sales Incentives
	1117821					1117821 Canvassing Expenses
	1317651			1229916	1229916	87735 Computer & Printer Exp.
	132624	132624			132624	Rates & Taxes
	1474073					1474073 Sundry Expenses
	1591687			1591687	1591687	Hotel Charges
	161502					161502 Office Expense
	17691955			15000000	15000000	2691955 Rent
	201798					201798 Postage
	2358106			2358106	2358106	Insurance Charges
	30000					30000 Video Recording

3013423			2232452	2232452	780971	Sales Promotion.
3063528			2090129	2090129	973399	Repair & Main.(General)
306818			306818	306818		Bank Charges
309523			309523	309523		Loan Processing Fees
351513634	66810337		284703297	351513634	0	Purchase
3840730	3840730			3840730		Petrol & Diesels Exp.
4184520					4184520	Depreciation
50684			50684	50684		Mobile Expenses
634301			634301	634301		Telephone Expenses
833091			833091	833091		Recruitment Exp.
84216243	36105698		8731107	44836805	39379437	Direct Expense
8700					8700	Membership &Subscription
8738246			2000000	2000000	6738246	Brokerage & Commission

For PARESH VORA & ASSOCIATES

Chartered Accountants

(Firm Regn No.: 0118090W)



Pareskh Vora

Place :MUMBAI

Date : 23/06/2023

UDIN : 23103963BGZTHT2315

(PARESH KHIMJI VORA)

PARTNER

Membership No: 103963

CHETANA EDUCATION LLP
Annexure "A"

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

Description of asset/block of assets.	Rate of Dep. %	Actual cost or written down values	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use; including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Other Adjustments	Depreciation allowable	Written down value at the end of the year	B/F Add. Dep added in depreciation allowable
Computer	40%	24,50,868	0	0	24,50,868	13,09,700	0	0	0	0	13,15,436	24,45,132	0
Delivery vans	15%	22,04,761	0	0	22,04,761	28,24,387	0	0	0	0	5,09,778	45,19,370	0
Electric Fittings	10%	10,83,354	0	0	10,83,354	0	0	0	0	0	1,08,335	9,75,019	0
Furniture and fitting	10%	24,16,858	0	0	24,16,858	0	0	0	0	0	2,41,686	21,75,172	0
Office Equipment	10%	22,73,722	0	0	22,73,722	0	0	0	0	0	2,27,372	20,46,350	0
Motor Car	15%	22,79,658	0	0	22,79,658	1,39,84,252	0	0	0	0	13,87,018	1,48,76,892	0
Plant and Machinery	15%	22,73,727	0	0	22,73,727	1,98,900	0	0	0	0	3,70,894	21,01,733	0
Total		1,49,82,948	0	0	1,49,82,948	1,83,17,239	0	0	0	0	41,60,519	2,91,39,668	

Addition/Deduction in Fixed Assets During the Financial Year

Block 40% Computer

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Computer	9,000	0	9,000	28/04/2022	28/04/2022
2	Computer	84,745	0	84,745	29/04/2022	29/04/2022
3	computer	90,000	0	90,000	01/09/2022	01/09/2022
4	computer	13,000	0	13,000	01/07/2022	01/07/2022
5	computer	1,44,000	0	1,44,000	30/09/2022	30/09/2022
6	computer	0	50,000	50,000	05/10/2022	05/10/2022
7	computer	0	3,15,255	3,15,255	05/12/2022	05/12/2022
8	computer	0	2,50,000	2,50,000	13/01/2023	13/01/2023
9	computer	0	28,600	28,600	01/02/2023	01/02/2023
10	computer	0	10,800	10,800	01/02/2023	01/02/2023
11	computer	0	1,300	1,300	08/02/2023	08/02/2023
12	computer	0	2,88,000	2,88,000	21/03/2023	21/03/2023
13	computer	25,000	0	25,000	20/06/2022	20/06/2022
	Total	3,65,745	9,43,955	13,09,700		

Block 15% Delivery vans

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Delivery vans	0	12,51,883	12,51,883	29/12/2022	29/12/2022
2	Delivery vans	0	7,57,495	7,57,495	01/02/2023	01/02/2023
3	Delivery vans	0	12,51,883	12,51,883	01/01/2023	01/01/2023
	Total	0	32,61,261	32,61,261		

Block 15% Delivery vans

S.No.	Particulars	Sale Amount	Date of Sale
1	Delivery vans	1,48,437	16/11/2022
2	Delivery vans	1,48,437	16/11/2022
3	Delivery vans	70,000	20/12/2022
4	Delivery vans	70,000	26/12/2022
	Total	4,36,874	

Block 15% Motor Car

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Motor Car	0	99,28,752	99,28,752	29/12/2022	29/12/2022
2	motor car	0	41,05,500	41,05,500	14/02/2023	14/02/2023
	Total	0	1,40,34,252	1,40,34,252		

Block 15% Motor Car

S.No.	Particulars	Sale Amount	Date of Sale
1	Motor Car	50,000	25/05/2022
	Total	50,000	

Block 15% Plant and Machinery

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Plant and Machinery	1,98,900	0	1,98,900	01/06/2022	01/06/2022
	Total	1,98,900	0	1,98,900		