



National Green Tribunal



Case Title	Shiv Singh Vs.
Miscellaneous No.	0701102030112021/9
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S. No.	File Name	Party Name	Location	Document Type
1	Final Affidavit in Shiv Singh.pdf	Shiv Singh	NEW DELHI (PRINCIPAL BENCH)	Affidavit

**BEFORE THE HON'BLE NATIONAL GREEN TRIBUNAL,
PRINCIPAL BENCH AT NEW DELHI**

Original Application No. 432/2021

IN THE MATTER OF:

Shiv Singh ... Original Applicant

Versus

State of Rajasthan & Ors. ... Respondents

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RESPONDENT NO. 5**THROUGH**


(AZMAT H. AMANULLAH)
Advocate
For Respondent No. 5
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NEW DELHI
DATED: 27.02.2023

**BEFORE THE HON'BLE NATIONAL GREEN TRIBUNAL,
PRINCIPAL BENCH AT NEW DELHI**

Original Application No. 432 of 2021

IN THE MATTER OF:

Shiv Singh ... Original Applicant

Versus

State of Rajasthan & Ors. ... Respondents

**AFFIDAVIT ON BEHALF OF THE RESPONDENT NO. 5 IN TERMS
OF ORDER DATED 23.02.2023 PASSED BY THIS HON'BLE
TRIBUNAL**

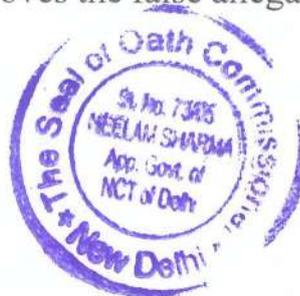
I, Dinesh Garg, aged about 50 years, son of Nemichand Garg, resident of 102, Ashiyana Apartment, Sindhi Colony, Kishanganj, Madanganj, Kishangarh, Ajmer, Rajasthan 305801, presently at New Delhi do hereby solemnly affirm on oath as follows:



That I am a Partner in the Respondent No. 5 (Project Proponent), i.e., M/s. Gem Granites and am its authorized representative. I am fully conversant with the facts and circumstances of the present case and, therefore, I am competent to depose vide the present affidavit.

2. The present affidavit is being filed in terms of the Order dated 23.02.2023 passed by this Hon'ble Tribunal where additional information has been sought from the Respondent No. 5.

3. At the outset, I unequivocally and unconditionally state and reiterate that the Respondent No. 5 has never carried out blasting for the purposes of, or related to, mining nor does it intend to do so. In this regard, since as early as 08.09.2020, with respect to unfounded allegations of blasting being made at the time, the Respondent No. 5 has consistently been corresponding with the authorities reiterating that it has not been carrying on any blasting and even waste material from mining is being broken into smaller pieces using stone breaker machine.
4. This position with respect to no blasting being carried out continues even today and has been confirmed by the report of the Joint Committee constituted by this Hon'ble Tribunal as well as in the subsequent action taken report filed by the Respondent No. 3 (Rajasthan State Pollution Control Board or "RSPCB").
5. The false allegations in this regard against the Respondent No. 5 have been made with a view to impede the mining activities of the Respondent No. 5 and extort it. As recorded in the report of the Joint Committee, various houses surveyed by them in same area had no cracks nor did the residential houses created within the mining area have any cracks. This clearly disproves the false allegations against the Respondent No. 5 in this regard.



6. It is pertinent to mention that the land over which the Respondent No. 5 is carrying out mining has large mounds of granite (some protruding as high as 20 feet from the surface in plain sight) and, practically, there was and has never been any requirement for blasting even for the purposes of excavation of granite. Even today, large areas with exposed granite are available on the lease area and a few photographs in this regard are enclosed herewith and marked as **Annexure R-8**.
7. The mining method itself is the open cast method that involves drilling of holes using jackhammer drills and using a cobalt wire saw covered with hard 'bits' to cut the granite. The overburden/soil is removed by drilling, breakers are used to break larger pieces of rock that are then removed using excavators and dumpers. The entire process does not involve any form of blasting. This is why the modified mining plan clarifies that no blasting is proposed whatsoever.
8. It is also reiterated that the primary use for the granite slabs extracted by the Respondent No. 5 is towards flooring and similar purposes where even a single crack/chip in a slab makes it unusable. As such, it is inconceivable that the Respondent No. 5 would engage in blasting in any manner during its mining activities as the same would render the granite unusable.



9. In the present case, pursuant to the preparation of the original mining plan, the grant of environmental clearance, issuance of consent to establish and later consent to operate, and execution of a lease agreement, the Respondent No. 5 started taking steps to commence mining operations. It is notable that all these documents have been placed on record by the Joint Committee with its report and may kindly be perused.
10. In terms of the Order dated 23.02.2023 passed by this Hon'ble Tribunal, it is submitted that the Respondent No. 5 is in compliance with the terms of the Environmental Clearance ("EC") granted to it as well as the CTO/CTE that have been issued to it. In this regard, the following may kindly be noted:
- i. In addition to having planted hundreds of plants and trees outside the lease area (i.e., in the panchayat area), the Respondent No. 5 has planted around 440 plants and trees within the lease area itself in which regard many photographs have already been placed on record with the application filed by the Respondent No. 5. For the upkeep of these plantations, the Respondent No. 5 is also paying a monthly salary of Rs. 10,000/- to a gardener in which regard, and till 31.03.2022, it had paid a sum of over Rs. 3,84,000/-.



- ii. In addition to planting plants and trees, the Respondent No. 5 has carried out various social activities such as sponsoring sweets and carrying out prize distributions at the local school, sponsoring meals at the Hanuman Temple, sponsoring chara distribution for the local stray cows and expensed Rs. 84,360/- under this head.
- iii. Additionally, the Respondent No. 5 has made various donations to the local cow shelters and to Muke Badhir School totaling a sum of Rs. 97,800/-.
- iv. Between December 2021 and January 2022, the Respondent No. 5 has carried out the construction of a concrete (*pucca*) road of around 250 metres for the benefit of the local villagers that is known as *Shamshan Road*. It has also carried out the construction of a 9-inch thick RCC *puliya* (small overbridge over running water) for the benefit of the local villagers which was earlier a damaged and *kaccha* road. It has also constructed a concrete water feeding trough for stray cows and other animals. In this regard, the Respondent No. 5 has expended Rs. 3,06,250/-. It may also be noted that the Respondent No. 5 also regularly carries out the watering of roads in order to reduce dust dispersion.



v. Finally, a trust by the name of District Mineral Foundation Trust (“DMFT”) has been created for the purpose of carrying out works in the districts affected by mining works for the interest and benefit of such areas. The DMFT is funded through contributions from mineral concession holders in the concerned districts. The amounts paid towards DMFT are a component/percentage of the royalty that is paid by mineral concession holders to the State. In this regard, and till 31.03.2022, the Respondent No. 5 has paid a sum of Rs. 11,73,817.95/- towards DMFT charges. In this regard, details about DMFT as available on the website of the State of Rajasthan is enclosed herewith and is marked as **Annexure R-9**.

With respect to the expenditure specified hereinabove, the relevant ledger extracts of the books of the Respondent No. 5 are enclosed herewith and are marked as **Annexure R-10**.

11. Thus, and till 31.03.2022, the Respondent No. 5 has expended an amount of at least Rs. 20,46,227.95/-. It is verily submitted that the Respondent No. 5 continues to carry out these activities and has every intention of planting more trees and carrying out further CSR and other activities during the future course of its lease.



12. Additionally, as recorded by the Respondent No. 3 in its action taken report submitted before this Hon'ble Tribunal, the Respondent No. 5 is

in compliance with all requirements and has made a retaining wall around its dump site, removed overburden from the storm water drain that no longer has any obstruction, and has made a garland drain and siltation pond around the dump. In this regard, photos were also provided to the Respondent No. 3 that are included in its action taken report and also filed with the Respondent No. 5's application.

13. It is also pertinent to submit that the Respondent No. 5 has taken huge loans for operationalizing its mining operations (primarily for purchase of machinery) and, barring one loan that has been paid and closed, the Respondent No. 5 is paying huge monthly amounts towards EMIs for these loans. The details in this regard are as follows:

SL.	Equipment	Bank	Loan Amount (INR)	EMI amount (INR)
1.	Tata 210 Note: this repayment stands concluded as on date	Indusind	49,50,000	1,23,055
2.	Nipra Derrick Crane	Indusind	28,50,000	99,929
3.	L&T Kamatsu 210-PC	ICICI	54,30,000	1,41,850
4.	L&T Kamatsu 350-PC	Sundaram Finance	1,05,00,000	2,56,860
5.	Mahindra Camper	Mahindra Finance	10,85,000	28,150
6.	L&T Kamatsu 210-PC (this is a recent purchase)	Axis Bank	61,00,000	1,52,551
Total of Sl. Nos. 1 to 6			3,09,15,000	



	Total of Sl. Nos. 2 to 6	6,79,341
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Some of the relevant documents evincing these loans and EMIs are being enclosed herewith and marked as **Annexure R-11**.

14. Thus, the Respondent No. 5 still has monthly EMIs of over Rs. 6.7 lakhs that it needs to pay in addition to its regular operational expenses. It is also to be noted that given the heavy loans taken by the Respondent No. 5 and the high operational expenses, the following are the net loss/profit figures of the Respondent No. 5 that can be substantiated by the ITR returns filed by the Respondent No. 5:

Assessment Year	Net profit/Net loss (INR)
2019-2020	- 3,77,739/-
2020-2021	1,29,874/-
2021-2022	1,20,409.09/-
2022-2023	3,47,656.42

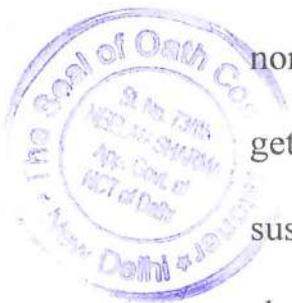


True copies of the relevant ITR documents evincing the figures specified above are being enclosed herewith and are marked as **Annexure R-12**.

15. Thus, the afore stated facts make it clear that against the 50 year mining lease granted to the Respondent No. 5, the Respondent No. 5 has only

started making profits (albeit minimal) from AY 2020-2021. The facts and figures stated in the present affidavit will also show that the Respondent No. 5 is a partnership concern that is running a small scale mining operation (its lease area admeasures 3 hectares). Even when mining operations are stayed/not carried out, the Respondent No. 5 has to continue to bear/pay its EMIs and monthly operational expenses that include dead rent (minimum annual amount of royalty to be paid on mining irrespective of whether any mineral is mined), salaries of staff and workers, etc. Further, just recently, another granite mine in the vicinity of the Respondent No. 5 has commenced operations and, given that the operations of the Respondent No. 5 have been stayed, the regular customers of the Respondent No. 5 may change vendors and the Respondent No. 5 may permanently lose these customers.

16. It is for these reasons that the stay of mining activities by this Hon'ble Tribunal is impacting the Respondent No. 5 heavily and adversely and non-vacation thereof shall lead to the Respondent No. 5's business getting permanently closed as the Respondent No. 5 will not be able to sustain these heavy losses. It may also be noted that the festival of Holi shall commence soon during and after which the workers of the Respondent No. 5 shall be going on holiday for around 12 days owing to which, there will again be a hiatus in the mining. Thereafter, during



the monsoon season, mining will again come to a standstill. For these additional reasons, it is imperative for the Respondent No. 5 that the stay on mining imposed by this Hon'ble Tribunal vide Order dated 08.02.2023 be vacated urgently.

17. The Respondent No. 5 has verily attempted to place on record all the details sought by this Hon'ble Tribunal, as well as additional details as comprehensively and quickly as possible given its urgent plea for vacation of stay. It is reiterated that, as on date, the Respondent No. 5 verily believes that it is in compliance with all requisite environmental conditions and has every intention to ensure that it maintains the same.
18. I therefore reiterate the Respondent No. 5's prayer that it be allowed to resume mining operations immediately. The Respondent No. 5 undertakes that it shall not be carrying out any blasting activities or unsystematic dumping of overburden and shall ensure strict adherence to all environmental norms and requirements.

I have read and understood the contents of the present affidavit and state that the same are true and correct to the best of my knowledge and belief. No material facts have been concealed.



20. The annexures annexed with the present affidavit are true and correct copies of their respective originals.

For GEM GRANITES
[Signature]
DEPONENT Partner

VERIFICATION

I, the above-named Deponent do hereby verify that the contents of the present affidavit above are true and correct to the best of my knowledge and belief. No part of it is false and nothing material has been concealed therefrom.

27 FEB 2023

Signed and Verified on this day of February, 2023 at New Delhi.

[Signature]
I identified the deponent who has signed in my presence

For GEM GRANITES
[Signature]
DEPONENT Partner



Solemnly sworn before me read over & explained to the deponent. Admitted to be correct.
[Signature]
Oath Commissioner, New Delhi

27 FEB 2023

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ANNEXURE R-8









ABOUT DMFT

What is DMFT

District Mineral Foundation (DMF) is a trust set up as a non-profit body, in those districts affected by the mining works, to work for the interest and benefit of persons and areas affected by mining related operations. It is funded through the contributions from the holder of major or minor mineral concession in the district as may be prescribed by the Central or State Government.

Establishment

State government vide notification dated 31-05-2016, enacted DMFT Rules, 2016 to establish district mineral foundation trust in each district of the state as a non-profit body in the mining operation affected districts. In all 33 districts District Mineral Foundation Trust has been established in the state.

Objectives

The objective of District Mineral Foundation is to work for the interest of the benefit of the persons and areas affected mining related operations in such manner as may be prescribed by the State Government.

Amount of contribution to be made to District Mineral Foundation-

Every holder of a mining lease or a prospecting licence-cum-mining shall, in addition to the royalty, pay to District Mineral Foundation of the district in which the mining operations are carried on, an amount at the rate of-

(a) ten per cent of the royalty paid in terms of the Second Schedule to the Mines & Minerals (Development and Regulation) Act, 1957 (67 of 1957) (herein referred to as the said Act) in respect of mining leases or, as the case may be, prospecting licence-cum-mining lease granted on or after 12th January, 2015; and

(b) thirty per cent of the royalty paid in terms of the Second Schedule to the said Act in respect of mining leases granted before 12th January, 2015.

Government of Rajasthan

GEM GRANITES
JAIPUR ROAD
MADANGANJ - KISHANGARH

SOCIAL EXPENSES
Ledger Account

1-Apr-2017 to 31-Mar-2022

Date	Particulars	Vch Type	Vch No.	Debit	Credit
16-7-2018	To Cash <i>PLANTS PURCHASES AND PLANTING TREES IN MINES FILD</i>	Payment	33	3,250.00	
12-9-2018	To Cash <i>PLANTS PURCHASES AND DONATE IN SCHOOL</i>	Payment	48	2,980.00	
16-2-2019	To Cash <i>FOOD SERVICE IN HANUMAN TEMPLE</i>	Payment	86	4,500.00	
				10,730.00	
	By Closing Balance				10,730.00
				10,730.00	10,730.00
1-4-2019	To Opening Balance			10,730.00	
2-8-2019	To Cash <i>PLANTS PURCHASES AND PLANTING TREES IN MINES FILD</i>	Payment	59	4,880.00	
16-9-2019	To Cash <i>PLANTS PURCHASES AND PLANTING TREES IN VILLAGE FILD IN THE AREA</i>	Payment	75	4,800.00	
26-1-2020	To Cash <i>SWEET AND PRICE DISTRIDUTION IN SCHOOL</i>	Payment	146	4,250.00	
16-3-2020	To Cash <i>FOOD DISTRIBUTION AT HANUMAN TEMPLE IN LOCAL AREA</i>	Payment	172	5,000.00	
				29,660.00	
	By Closing Balance				29,660.00
				29,660.00	29,660.00
1-4-2020	To Opening Balance			29,660.00	
11-4-2020	To Cash <i>CHARA DISTRIBUT IN LOCAL STREET COWS IN LOCAL AREA</i>	Payment	1	1,550.00	
21-4-2020	To Cash <i>FOOD DISTRIBUTION IN HANUMAN TEMPLE</i>	Payment	3	3,040.00	
10-8-2020	To Cash <i>PLANTS PURCHASES AND PLANTING TREES IN MINES FILD</i>	Payment	51	4,880.00	
15-8-2020	To Cash <i>SWEET AND PRICE DISTRIDUTION IN SCHOOL</i>	Payment	55	4,180.00	
				43,310.00	
	Carried Over				

continued ...

GEM GRANITES

SOCIAL EXPENSES Ledger Account : 1-Apr-2017 to 31-Mar-2022

Page 2

Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			43,310.00	
8-9-2020	To Cash <i>PLANTS PURCHASES AND PLANTING TREES IN VILLAGE FILD IN THE AREA</i>	Payment	75	5,200.00	
26-1-2021	To Cash <i>SWEET AND PRICE DISTRIDUTION IN SCHOOL</i>	Payment	153	4,050.00	
8-3-2021	To Cash <i>FOOD DISTRIBUTION AT HANUMAN TEMPLE IN LOCAL AREA</i>	Payment	181	5,000.00	
				57,560.00	
By	Closing Balance				57,560.00
				57,560.00	57,560.00
1-4-2021	To Opening Balance			57,560.00	
8-4-2021	To Cash <i>CHARA DISTRIBUT IN LOCAL STREET COWS IN LOCAL AREA</i>	Payment	7	2,100.00	
2-8-2021	To Cash <i>PLANTS PURCHASES AND PLANTING TREES IN VILLAGE FILD AND LOCAL SCHHOL FILE AREA</i>	Payment	76	5,200.00	
8-8-2021	To Cash <i>PLANTS PURCHASES AND PLANTING TREES IN MINES FILD</i>	Payment	78	4,250.00	
15-8-2021	To Cash <i>SWEET AND PRICE DISTRIDUTION IN SCHOOL</i>	Payment	82	5,140.00	
26-1-2022	To Cash <i>SWEET AND PRICE DISTRIDUTION IN SCHOOL</i>	Payment	221	4,370.00	
2-3-2022	To Cash <i>CHARA DISTRIBUT IN LOCAL STREET COWS IN LOCAL AREA</i>	Payment	242	740.00	
22-3-2022	To Cash <i>FOOD DISTRIBUTION AT HANUMAN TEMPLE IN LOCAL AREA</i>	Payment	268	5,000.00	
				84,360.00	
By	Closing Balance				84,360.00
				84,360.00	84,360.00

GEM GRANITES
JAIPUR ROAD
MADANGANJ - KISHANGARH

GARDNER SALARY
Ledger Account

1-Apr-2019 to 31-Mar-2022

Page 1

Date	Particulars	Vch Type	Vch No.	Debit	Credit
30-4-2019	To Cash	Payment	10	10,000.00	
31-5-2019	To Cash	Payment	23	10,000.00	
30-6-2019	To Cash	Payment	45	10,000.00	
30-7-2019	To Cash	Payment	61	10,000.00	
30-8-2019	To Cash	Payment	76	10,000.00	
30-9-2019	To Cash	Payment	92	10,000.00	
30-10-2019	To Cash	Payment	106	10,000.00	
30-11-2019	To Cash	Payment	126	10,000.00	
30-12-2019	To Cash	Payment	137	10,000.00	
30-1-2020	To Cash	Payment	159	10,000.00	
28-2-2020	To Cash	Payment	170	10,000.00	
31-3-2020	To Cash	Payment	190	10,000.00	
				1,20,000.00	
	By Closing Balance				1,20,000.00
				1,20,000.00	1,20,000.00
1-4-2020	To Opening Balance			1,20,000.00	
30-4-2020	To Cash	Payment	7	10,000.00	
30-5-2020	To Cash	Payment	16	10,000.00	
30-6-2020	To Cash	Payment	31	10,000.00	
30-7-2020	To Cash	Payment	51	10,000.00	
30-8-2020	To Cash	Payment	75	10,000.00	
30-9-2020	To Cash	Payment	101	10,000.00	
30-10-2020	To Cash	Payment	119	10,000.00	
30-11-2020	To Cash	Payment	135	10,000.00	
30-12-2020	To Cash	Payment	151	10,000.00	
30-1-2021	To Cash	Payment	170	10,000.00	
28-2-2021	To Cash	Payment	187	10,000.00	
31-3-2021	To Cash	Payment	213	10,000.00	
				2,40,000.00	
	By Closing Balance				2,40,000.00
				2,40,000.00	2,40,000.00
1-4-2021	To Opening Balance			2,40,000.00	
30-4-2021	To Cash	Payment	21	12,000.00	
31-5-2021	To Cash	Payment	37	12,000.00	
30-6-2021	To Cash	Payment	57	12,000.00	
30-7-2021	To Cash	Payment	71	12,000.00	
30-8-2021	To Cash	Payment	96	12,000.00	
30-9-2021	To Cash	Payment	117	12,000.00	
30-10-2021	To Cash	Payment	140	12,000.00	
30-11-2021	To Cash	Payment	172	12,000.00	
30-12-2021	To Cash	Payment	207	12,000.00	
30-1-2022	To Cash	Payment	252	12,000.00	
28-2-2022	To Cash	Payment	272	12,000.00	
				3,72,000.00	
	Carried Over				3,72,000.00

continued ...

GEM GRANITES

GARDNER SALARY Ledger Account : 1-Apr-2019 to 31-Mar-2022

Page 2

Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			3,72,000.00	
31-3-2022	To Cash	Payment	311	12,000.00	
				3,84,000.00	
	By Closing Balance				3,84,000.00
				3,84,000.00	3,84,000.00

GEM GRANITES
 JAIPUR ROAD
 MADANGANJ - KISHANGARH
DONATION EXPENSES
 Ledger Account

1-Apr-2017 to 31-Mar-2022

					Page 1
Date	Particulars	Vch Type	Vch No.	Debit	Credit
12-3-2018	To Cash <i>DONATION PAID TO SARTHI GOW SHALA</i>	Payment	41	5,000.00	
				5,000.00	
	By Closing Balance				5,000.00
				5,000.00	5,000.00
1-4-2018	To Opening Balance			5,000.00	
16-6-2018	To Cash <i>DONATION PAID TO SARTHI GOW SHALA</i>	Payment	23	5,000.00	
17-10-2018	To Cash <i>DONATION PAID TO SHRI GOPAL GOW SEVA SAMITI</i>	Payment	56	5,000.00	
18-1-2019	To Cash <i>DONATION PAID TO MUKE BADHIR SCHOOL, AJMER</i>	Payment	81	2,000.00	
				17,000.00	
	By Closing Balance				17,000.00
				17,000.00	17,000.00
1-4-2019	To Opening Balance			17,000.00	
12-6-2019	To Cash <i>DONATION PAID TO KRISHNA GARH GOW SEVARTH,</i>	Payment	27	5,000.00	
12-10-2019	To Cash <i>DONATION PAID TO SHRI GOPAL GOW SEVA SAMITI,</i>	Payment	89	5,000.00	
28-10-2019	To Cash <i>GREEN CHARA DISTRIBUT IN LOCAL AREA COW IN ALL LOCAL AREA FILD</i>	Payment	95	5,000.00	
12-1-2020	To Cash <i>DONATION PAID TO MUKE BADHIR SCHOOL, AJMER</i>	Payment	138	2,000.00	
22-1-2020	To Cash <i>DONATION PAID TO SHRI GOPAL GOW SEVA SAMITI,</i>	Payment	144	7,500.00	
				41,500.00	
	By Closing Balance				41,500.00
				41,500.00	41,500.00
1-4-2020	To Opening Balance			41,500.00	
15-5-2020	To Cash <i>DONATION PAID TO SHRI GOPAL GOW SEVA SAMITI,</i>	Payment	8	5,000.00	
	Carried Over			46,500.00	

continued ...

GEM GRANITES

DONATION EXPENSES Ledger Account : 1-Apr-2017 to 31-Mar-2022

Page 2

Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			46,500.00	
30-10-2020	To Cash <i>GREEN CHARA DISTRIBUT IN LOCAL AREA COW IN ALL LOCAL AREA FILD</i>	Payment	112	7,100.00	
1-1-2021	To Cash <i>DONATION PAID TO MUKE BADHIR SCHOOL, AJMER</i>	Payment	144	3,000.00	
12-2-2021	To Cash <i>DONATION PAID TO KRISHNA GARH GOW SEVARTH,</i>	Payment	166	5,000.00	
2-3-2021	To Cash <i>DONATION PAID TO NIMBARK GOW SAMITI</i>	Payment	178	5,000.00	
				66,600.00	
By	Closing Balance				66,600.00
				66,600.00	66,600.00
1-4-2021	To Opening Balance			66,600.00	
2-5-2021	To Cash <i>DONATION PAID TO KRISHNA GARH GOW SEVARTH,</i>	Payment	21	7,100.00	
20-5-2021	To Cash <i>DONATION PAID TO SHRI GOPAL GOW SEVA SAMITI,</i>	Payment	27	5,000.00	
1-1-2022	To Cash <i>GREEN CHARA DISTRIBUT IN LOCAL AREA COW IN ALL LOCAL AREA FILD</i>	Payment	201	6,100.00	
5-1-2022	To Cash <i>DONATION PAID TO MUKE BADHIR SCHOOL, AJMER</i>	Payment	206	3,000.00	
15-2-2022	To Cash <i>DONATION PAID TO KRISHNA GARH GOW SEVARTH,</i>	Payment	230	5,000.00	
15-3-2022	To Cash <i>DONATION PAID TO NIMBARK GOW SAMITI</i>	Payment	254	5,000.00	
				97,800.00	
By	Closing Balance				97,800.00
				97,800.00	97,800.00

GEM GRANITES
JAIPUR ROAD
MADANGANJ - KISHANGARH

Civil Work Expenses
Ledger Account

1-Apr-2021 to 31-Mar-2022

					Page 1
Date	Particulars	Vch Type	Vch No.	Debit	Credit
28-12-2021	To Cash <i>PAID TO BHANU JI FOR JCB WORK</i>	Payment	201	10,000.00	
29-12-2021	To Cash <i>PAID TO BHANU JI FOR JCB WORK</i>	Payment	204	5,000.00	
	To Cash <i>GITTI DUMPER</i>	Payment	205	9,200.00	
30-12-2021	To Cash <i>LOCAL BELDAR AND KARIKAR EXPENSES</i>	Payment	208	8,500.00	
2-1-2022	To Cash <i>LOCAL BELDAR AND KARIKAR EXPENSES</i>	Payment	215	8,600.00	
3-1-2022	To Cash <i>BAJRI DUMPER EXP.</i>	Payment	217	9,000.00	
	To Cash <i>WATER TANKER EXP.</i>	Payment	218	2,000.00	
	To Cash <i>LOCAL BELDAR AND KARIKAR EXPENSES PAID TO AMARCHAD JI THEKEDAR</i>	Payment	219	7,200.00	
4-1-2022	To Namdev Traders (Ksg) <i>BILL NO 2516</i>	Journal	2516	25,000.00	
	To Cash <i>GITTI</i>	Payment	223	9,200.00	
5-1-2022	To Cash <i>LOCAL BELDAR AND KARIKAR EXPENSES AMARCHAD JI THEKEDAR</i>	Payment	225	8,000.00	
	To Cash <i>WATER TANKER EXP.</i>	Payment	226	1,500.00	
6-1-2022	To Cash <i>GITTI DUMPER</i>	Payment	227	9,200.00	
7-1-2022	To Namdev Traders (Ksg) <i>BILL NO 2537</i>	Journal	2537	53,125.00	
8-1-2022	To Cash <i>LOCAL BELDAR AND KARIKAR EXPENSES AMARCHAD JI THEKEDAR</i>	Payment	228	9,200.00	
	To Cash <i>BAJRI DUMPER EXP.</i>	Payment	229	9,000.00	
11-1-2022	To Namdev Traders (Ksg) <i>BILL NO 2585</i>	Journal	2585	46,875.00	
	Carried Over			2,30,600.00	

continued ...

GEM GRANITES

Civil Work Expenses Ledger Account : 1-Apr-2021 to 31-Mar-2022

Page 2

Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			2,30,600.00	
11-1-2022	To Cash <i>LOCAL BELDAR AND KARIKAR EXPENSES AMARCHAD JI THEKEDAR</i>	Payment	231	9,500.00	
	To Cash <i>GITTI DUMPER</i>	Payment	232	9,200.00	
	To Cash <i>WATER TANKER EXP.</i>	Payment	233	2,000.00	
	To Cash <i>BAJRI DUMPER EXP.</i>	Payment	234	9,000.00	
12-1-2022	To Namdev Traders (Ksg) <i>BILL NO 2587</i>	Journal	2587	31,250.00	
	To Cash <i>LOCAL BELDAR AND KARIKAR EXPENSES AMARCHAD JI THEKEDAR</i>	Payment	236	8,500.00	
13-1-2022	To Cash <i>LOCAL BELDAR AND KARIKAR EXPENSES AMARCHAD JI THEKEDAR</i>	Payment	237	5,800.00	
	To Cash <i>WATER TANKER EXP.</i>	Payment	238	400.00	
				3,06,250.00	
By	Closing Balance				3,06,250.00
				3,06,250.00	3,06,250.00

GEM GRANITES
JAIPUR ROAD
MADANGANJ - KISHANGARH

DMFT Charges
Quarterly Summary
1-Apr-2019 to 31-Mar-2022

Page 1

Particulars	Transactions		Closing Balance
	Debit	Credit	
<i>Opening Balance</i>			
Apr - Jun	1,01,572.72		1,01,572.72 Dr
Jul - Sep	71,732.56		1,73,305.28 Dr
Oct - Dec	1,21,777.97		2,95,083.25 Dr
Jan - Mar	64,201.83		3,59,285.08 Dr
Apr - Jun	9,164.07		3,68,449.15 Dr
Jul - Sep	61,313.33		4,29,762.48 Dr
Oct - Dec	95,131.58		5,24,894.06 Dr
Jan - Mar	84,907.89		6,09,801.95 Dr
Apr - Jun	65,226.00		6,75,027.95 Dr
Jul - Sep	1,71,456.00		8,46,483.95 Dr
Oct - Dec	1,68,696.00		10,15,179.95 Dr
Jan - Mar	1,58,638.00		11,73,817.95 Dr
Grand Total	11,73,817.95		11,73,817.95 Dr

GEM GRANITES
JAIPUR ROAD
MADANGANJ - KISHANGARH

Indusind Bank Ltd
Ledger Account

1-Dec-2017 to 15-Mar-2023

					Page 1	
Date	Particulars	Vch Type	Vch No.	Debit	Credit	
22-12-2017	By Interest Paid	Journal			33,049.20	
	By Bank Charges	Journal			2,415.25	
5-1-2018	By Oriental Earthmovers Pvt Ltd (Jaipur)	Journal			49,50,000.00	
22-1-2018	To AU Small Finance Bank C/A	Payment	29	1,23,055.00		
	By Interest Paid	Journal			32,448.26	
18-2-2018	By Interest Paid	Journal			31,843.32	
19-2-2018	To AU Small Finance Bank C/A	Payment	38	1,23,055.00		
18-3-2018	By Interest Paid	Journal			31,234.33	
19-3-2018	To AU Small Finance Bank C/A	Payment	44	1,23,055.00		
				3,69,165.00	50,80,990.36	
	To Closing Balance			47,11,825.36		
				50,80,990.36	50,80,990.36	
1-4-2018	By Opening Balance				47,11,825.36	
18-4-2018	To AU Small Finance Bank C/A	Payment	3	1,23,055.00		
	By Interest Paid	Journal			30,621.28	
18-5-2018	To AU Small Finance Bank C/A	Payment	14	1,23,055.00		
	By Interest Paid	Journal			30,004.14	
18-6-2018	By Interest Paid	Journal			29,382.88	
	To AU Small Finance Bank C/A	Payment	23	1,23,055.00		
18-7-2018	By Interest Paid	Journal			28,757.46	
	To AU Small Finance Bank C/A	Payment	32	1,23,055.00		
18-8-2018	By Interest Paid	Journal			28,127.88	
	To AU Small Finance Bank C/A	Payment	41	1,23,055.00		
18-9-2018	By Interest Paid	Journal			27,494.09	
	To AU Small Finance Bank C/A	Payment	46	1,23,055.00		
4-10-2018	To AU Small Finance Bank C/A	Payment	52	1,23,055.00		
18-10-2018	By Interest Paid	Journal			26,856.06	
18-11-2018	By Interest Paid	Journal			26,213.78	
21-11-2018	To AU Small Finance Bank C/A	Payment	60	1,23,055.00		
18-12-2018	By Interest Paid	Journal			25,567.21	
	To AU Small Finance Bank C/A	Payment	66	1,23,055.00		
18-1-2019	By Interest Paid	Journal			24,916.32	
	To AU Small Finance Bank C/A	Payment	76	1,23,055.00		
18-2-2019	By Interest Paid	Journal			24,261.09	
	To AU Small Finance Bank C/A	Payment	81	1,23,055.00		
18-3-2019	By Interest Paid	Journal			23,601.48	
	To AU Small Finance Bank C/A	Payment	91	1,23,055.00		
				14,76,660.00	50,37,629.03	
	To Closing Balance			35,60,969.03		
				50,37,629.03	50,37,629.03	
1-4-2019	By Opening Balance				35,60,969.03	
18-4-2019	To AU Small Finance Bank C/A	Payment	2	1,23,055.00		
	By Interest Paid	Journal			22,937.38	
18-5-2019	To AU Small Finance Bank C/A	Payment	13	1,23,055.00		
	Carried Over			2,46,110.00	35,83,906.41	

continued ...

GEM GRANITES

Indusind Bank Ltd Ledger Account : 1-Dec-2017 to 15-Mar-2023

Page 2

Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			2,46,110.00	35,83,906.41
18-5-2019	By Interest Paid	Journal			22,268.94
18-6-2019	To AU Small Finance Bank C/A	Payment	27	1,23,055.00	
	By Interest Paid	Journal			21,596.03
18-7-2019	To AU Small Finance Bank C/A	Payment	49	1,23,055.00	
	By Interest Paid	Journal			20,918.63
18-8-2019	By Interest Paid	Journal			20,236.71
19-8-2019	To AU Small Finance Bank C/A	Payment	64	1,23,055.00	
18-9-2019	To AU Small Finance Bank C/A	Payment	73	1,23,055.00	
	By Interest Paid	Journal			19,550.24
18-10-2019	To AU Small Finance Bank C/A	Payment	86	1,23,055.00	
	By Interest Paid	Journal			18,859.18
18-11-2019	To AU Small Finance Bank C/A	Payment	103	1,23,055.00	
	By Interest Paid	Journal			18,163.51
4-12-2019	To AU Small Finance Bank C/A	Payment	115	1,23,055.00	
18-12-2019	By Interest Paid	Journal			17,463.19
18-1-2020	By Interest Paid	Journal			16,758.20
20-1-2020	To AU Small Finance Bank C/A	Payment	134	1,23,055.00	
18-2-2020	To AU Small Finance Bank C/A	Payment	149	1,23,055.00	
	By Interest Paid	Journal			16,048.50
18-3-2020	To AU Small Finance Bank C/A	Payment	164	1,23,055.00	
	By Interest Paid	Journal			16,155.64
				14,76,660.00	37,91,925.18
	To Closing Balance			23,15,265.18	
				37,91,925.18	37,91,925.18
1-4-2020	By Opening Balance				23,15,265.18
18-4-2020	By Interest Paid	Journal			16,263.50
18-5-2020	By Interest Paid	Journal			16,372.08
18-6-2020	By Interest Paid	Journal			16,481.38
18-7-2020	By Interest Paid	Journal			16,591.41
18-8-2020	By Interest Paid	Journal			16,702.18
18-9-2020	To AU Small Finance Bank C/A	Payment	78	1,23,055.00	
	By Interest Paid	Journal			15,992.11
18-10-2020	By Interest Paid	Journal			15,277.29
19-10-2020	To AU Small Finance Bank C/A	Payment	97	1,23,055.00	
18-11-2020	By Interest Paid	Journal			14,557.71
	To AU Small Finance Bank C/A	Payment	111	1,23,055.00	
18-12-2020	By Interest Paid	Journal			13,833.31
	To AU Small Finance Bank C/A	Payment	125	1,23,055.00	
18-1-2021	By Interest Paid	Journal			13,104.09
	To AU Small Finance Bank C/A	Payment	142	1,23,055.00	
18-2-2021	By Interest Paid	Journal			12,369.99
	To AU Small Finance Bank C/A	Payment	158	1,23,055.00	
18-3-2021	By Interest Paid	Journal			11,630.99
	To AU Small Finance Bank C/A	Payment	177	1,23,055.00	
				8,61,385.00	24,94,441.22
	To Closing Balance			16,33,056.22	
				24,94,441.22	24,94,441.22
1-4-2021	By Opening Balance				16,33,056.22
18-4-2021	By Interest Paid	Journal			10,887.06
19-4-2021	To AU Small Finance Bank C/A	Payment	11	1,23,055.00	
	Carried Over			1,23,055.00	16,43,943.28

continued ...

GEM GRANITES

Indusind Bank Ltd Ledger Account : 1-Dec-2017 to 15-Mar-2023

Page 3

Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			1,23,055.00	16,43,943.28
18-5-2021	To AU Small Finance Bank C/A	Payment	24	1,23,055.00	
	By Interest Paid	Journal			10,138.16
18-6-2021	To AU Small Finance Bank C/A	Payment	43	1,23,055.00	
	By Interest Paid	Journal			9,384.26
18-7-2021	By Interest Paid	Journal			8,625.33
19-7-2021	To AU Small Finance Bank C/A	Payment	57	1,23,055.00	
18-8-2021	By Interest Paid	Journal			8,625.33
19-8-2021	To AU Small Finance Bank C/A	Payment	79	1,23,055.00	
18-9-2021	To AU Small Finance Bank C/A	Payment	95	1,23,055.00	
	By Interest Paid	Journal			7,092.23
18-10-2021	By Interest Paid	Journal			6,318.00
	To AU Small Finance Bank C/A	Payment	118	1,23,055.00	
18-11-2021	By Interest Paid	Journal			5,538.63
	To AU Small Finance Bank C/A	Payment	148	1,23,050.00	
18-12-2021	By Interest Paid	Journal			4,754.02
	To AU Small Finance Bank C/A	Payment	175	1,23,055.00	
18-1-2022	By Interest Paid	Journal			3,964.17
	To AU Small Finance Bank C/A	Payment	204	1,23,055.00	
18-2-2022	By Interest Paid	Journal			3,169.05
	To AU Small Finance Bank C/A	Payment	221	1,23,055.00	
18-3-2022	By Interest Paid	Journal			2,368.62
	To AU Small Finance Bank C/A	Payment	250	1,23,055.00	
				14,76,655.00	17,13,921.08
	To Closing Balance			2,37,266.08	
				17,13,921.08	17,13,921.08
1-4-2022	By Opening Balance				2,37,266.08
18-4-2022	To AU Small Finance Bank C/A	Payment	8	1,23,055.00	
18-5-2022	To AU Small Finance Bank C/A	Payment	27	1,23,055.00	
	By Interest Paid	Journal			8,843.92
				2,46,110.00	2,46,110.00

GEM GRANITES
JAIPUR ROAD
MADANGANJ - KISHANGARH
Indusind Bank Ltd New Loan
Ledger Account

1-Aug-2019 to 31-Dec-2022

					Page 1	
Date	Particulars	Vch Type	Vch No.	Debit	Credit	
1-8-2019	By Interest Paid	Journal			29,955.82	
	By Nipra Engineering Pvt Ltd (Udaipur)	Journal			28,50,000.00	
	By Bank Charges	Journal			8,601.69	
	By Insurance Expenses	Journal			24,195.00	
	By Bank Charges	Journal			1,548.31	
1-9-2019	By Interest Paid	Journal			29,242.17	
16-9-2019	To AU Small Finance Bank C/A	Payment	72	1,00,000.00		
4-10-2019	To AU Small Finance Bank C/A	Payment	84	99,929.00		
	By Interest Paid	Journal			28,521.08	
4-11-2019	To AU Small Finance Bank C/A	Payment	95	99,929.00		
	By Interest Paid	Journal			27,792.48	
4-12-2019	To AU Small Finance Bank C/A	Payment	114	99,929.00		
	By Interest Paid	Journal			27,056.28	
4-1-2020	To AU Small Finance Bank C/A	Payment	128	99,929.00		
	By Interest Paid	Journal			26,312.41	
4-2-2020	To AU Small Finance Bank C/A	Payment	144	99,929.00		
	By Interest Paid	Journal			25,560.79	
4-3-2020	To AU Small Finance Bank C/A	Payment	156	99,929.00		
	By Interest Paid	Journal			25,827.18	
	To Closing Balance			6,99,574.00	31,04,613.21	
				24,05,039.21		
				31,04,613.21	31,04,613.21	
1-4-2020	By Opening Balance				24,05,039.21	
4-4-2020	By Interest Paid	Journal			26,096.35	
4-5-2020	By Interest Paid	Journal			26,368.32	
4-6-2020	To AU Small Finance Bank C/A	Payment	14	99,929.00		
	By Interest Paid	Journal			26,643.13	
4-7-2020	By Interest Paid	Journal			26,920.80	
4-8-2020	By Interest Paid	Journal			27,201.37	
14-8-2020	To Cash	Payment	50	5,400.00		
4-9-2020	By Interest Paid	Journal			26,459.01	
9-9-2020	To AU Small Finance Bank C/A	Payment	70	99,929.00		
4-10-2020	By Interest Paid	Journal			25,708.92	
5-10-2020	To AU Small Finance Bank C/A	Payment	90	99,929.00		
4-11-2020	By Interest Paid	Journal			24,951.01	
	To AU Small Finance Bank C/A	Payment	106	99,929.00		
4-12-2020	By Interest Paid	Journal			24,185.19	
4-1-2021	By Interest Paid	Journal			23,411.40	
5-1-2021	To AU Small Finance Bank C/A	Payment	137	99,929.00		
4-2-2021	By Interest Paid	Journal			22,629.54	
5-2-2021	To AU Small Finance Bank C/A	Payment	153	99,929.00		
4-3-2021	By Interest Paid	Journal			21,839.53	
	Carried Over			6,04,974.00	27,07,453.78	

continued ...

GEM GRANITES

Indusind Bank Ltd New Loan Ledger Account : 1-Aug-2019 to 31-Dec-2022

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Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			6,04,974.00	27,07,453.78
4-3-2021	To AU Small Finance Bank C/A	Payment	168	99,929.00	
	To Closing Balance			7,04,903.00	27,07,453.78
				20,02,550.78	
				27,07,453.78	27,07,453.78
1-4-2021	By Opening Balance				20,02,550.78
4-4-2021	By Interest Paid	Journal			21,041.29
5-4-2021	To AU Small Finance Bank C/A	Payment	6	99,929.00	
4-5-2021	To AU Small Finance Bank C/A	Payment	20	99,929.00	
	By Interest Paid	Journal			20,234.73
4-6-2021	By Interest Paid	Journal			19,419.77
4-7-2021	By Interest Paid	Journal			18,596.30
5-7-2021	To AU Small Finance Bank C/A	Payment	53	99,929.00	
21-7-2021	To AU Small Finance Bank C/A	Payment	59	99,929.00	
4-8-2021	To AU Small Finance Bank C/A	Payment	73	99,929.00	
	By Interest Paid	Journal			17,764.26
4-9-2021	To AU Small Finance Bank C/A	Payment	92	99,929.00	
	By Interest Paid	Journal			16,923.55
4-10-2021	By Interest Paid	Journal			16,074.07
	To AU Small Finance Bank C/A	Payment	107	99,929.00	
4-11-2021	By Interest Paid	Journal			15,215.74
	To AU Small Finance Bank C/A	Payment	142	99,929.00	
4-12-2021	By Interest Paid	Journal			14,348.46
	To AU Small Finance Bank C/A	Payment	164	99,929.00	
4-1-2022	By Interest Paid	Journal			13,472.15
	To AU Small Finance Bank C/A	Payment	196	99,929.00	
4-2-2022	By Interest Paid	Journal			12,586.70
	To AU Small Finance Bank C/A	Payment	219	99,929.00	
4-3-2022	By Interest Paid	Journal			11,692.02
	To Closing Balance			10,99,219.00	21,99,919.82
				11,00,700.82	
				21,99,919.82	21,99,919.82
1-4-2022	By Opening Balance				11,00,700.82
4-4-2022	To AU Small Finance Bank C/A	Payment	1	99,929.00	
4-5-2022	To AU Small Finance Bank C/A	Payment	21	99,929.00	
4-6-2022	To AU Small Finance Bank C/A	Payment	37	99,929.00	
4-7-2022	To AU Small Finance Bank C/A	Payment	52	99,924.00	
4-8-2022	To AU Small Finance Bank C/A	Payment	78	99,929.00	
4-9-2022	To AU Small Finance Bank C/A	Payment	115	98,429.00	
4-10-2022	To AU Small Finance Bank C/A	Payment	139	98,429.00	
4-11-2022	To AU Small Finance Bank C/A	Payment	165	98,429.00	
4-12-2022	To AU Small Finance Bank C/A	Payment	181	98,429.00	
	To Closing Balance			8,93,356.00	11,00,700.82
				2,07,344.82	
				11,00,700.82	11,00,700.82

GEM GRANITES
JAIPUR ROAD
MADANGANJ - KISHANGARH

ICICI Bank Loan New

Ledger Account

Lqkis00041642893

1-Apr-2020 to 15-Mar-2023

					Page 1	
Date	Particulars	Vch Type	Vch No.	Debit	Credit	
15-4-2020	By KOMATSU INDIA PVT LTD (TN)	Journal			54,30,000.00	
15-6-2020	By Interest Paid	Journal			49,431.00	
15-7-2020	By Interest Paid	Journal			48,603.00	
23-7-2020	To BANK OF BARODA (DENA BANK) C/A	Payment	35	1,41,850.00		
15-8-2020	By Interest Paid	Journal			47,768.00	
10-9-2020	To BANK OF BARODA (DENA BANK) C/A	Payment	71	1,41,850.00		
15-9-2020	By Interest Paid	Journal			46,925.00	
	To BANK OF BARODA (DENA BANK) C/A	Payment	75	1,41,850.00		
15-10-2020	By Interest Paid	Journal			46,075.00	
	To BANK OF BARODA (DENA BANK) C/A	Payment	93	1,41,850.00		
15-11-2020	By Interest Paid	Journal			45,217.00	
16-11-2020	To BANK OF BARODA (DENA BANK) C/A	Payment	110	1,41,850.00		
15-12-2020	By Interest Paid	Journal			44,351.00	
	To BANK OF BARODA (DENA BANK) C/A	Payment	124	1,41,850.00		
15-1-2021	By Interest Paid	Journal			43,478.00	
	To BANK OF BARODA (DENA BANK) C/A	Payment	141	1,41,850.00		
15-2-2021	By Interest Paid	Journal			42,596.00	
	To BANK OF BARODA (DENA BANK) C/A	Payment	157	1,41,850.00		
15-3-2021	By Interest Paid	Journal			41,707.00	
	To BANK OF BARODA (DENA BANK) C/A	Payment	176	1,41,850.00		
				12,76,650.00	58,86,151.00	
	To Closing Balance			46,09,501.00		
				58,86,151.00	58,86,151.00	
1-4-2021	By Opening Balance				46,09,501.00	
15-4-2021	To BANK OF BARODA (DENA BANK) C/A	Payment	9	1,41,850.00		
	By Interest Paid	Journal			40,810.00	
15-5-2021	To BANK OF BARODA (DENA BANK) C/A	Payment	21	1,41,850.00		
	By Interest Paid	Journal			39,905.00	
15-6-2021	To BANK OF BARODA (DENA BANK) C/A	Payment	42	1,41,850.00		
	By Interest Paid	Journal			38,992.00	
15-7-2021	To BANK OF BARODA (DENA BANK) C/A	Payment	55	1,41,850.00		
	By Interest Paid	Journal			38,070.00	
15-8-2021	By Interest Paid	Journal			36,203.00	
16-8-2021	To BANK OF BARODA (DENA BANK) C/A	Payment	77	1,41,850.00		
15-9-2021	To BANK OF BARODA (DENA BANK) C/A	Payment	93	1,41,850.00		
	By Interest Paid	Journal			36,203.00	
15-10-2021	To BANK OF BARODA (DENA BANK) C/A	Payment	115	1,41,850.00		
	By Interest Paid	Journal			35,256.00	
15-11-2021	To BANK OF BARODA (DENA BANK) C/A	Payment	145	1,41,850.00		
	By Interest Paid	Journal			34,301.00	
15-12-2021	To BANK OF BARODA (DENA BANK) C/A	Payment	172	1,41,850.00		
	By Interest Paid	Journal			33,338.00	
15-1-2022	To BANK OF BARODA (DENA BANK) C/A	Payment	203	1,41,850.00		
	By Interest Paid	Journal			32,366.00	
15-2-2022	To BANK OF BARODA (DENA BANK) C/A	Payment	220	1,41,850.00		
	Carried Over			15,60,350.00	49,74,945.00	

continued ...

GEM GRANITES

ICICI Bank Loan New Ledger Account : 1-Apr-2020 to 15-Mar-2023

Page 2

Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			15,60,350.00	49,74,945.00
15-2-2022	By Interest Paid	Journal			31,385.00
15-3-2022	To BANK OF BARODA (DENA BANK) C/A	Payment	241	1,41,850.00	
	By Interest Paid	Journal			30,395.00
				17,02,200.00	50,36,725.00
	To Closing Balance			33,34,525.00	
				50,36,725.00	50,36,725.00
1-4-2022	By Opening Balance				33,34,525.00
15-4-2022	To BANK OF BARODA (DENA BANK) C/A	Payment	7	1,41,850.00	
	By Interest Paid	Journal			29,397.00
15-5-2022	To BANK OF BARODA (DENA BANK) C/A	Payment	26	1,41,850.00	
	By Interest Paid	Journal			28,390.00
15-6-2022	To BANK OF BARODA (DENA BANK) C/A	Payment	39	1,41,850.00	
	By Interest Paid	Journal			27,373.00
14-7-2022	To BANK OF BARODA (DENA BANK) C/A	Payment	57	1,41,850.00	
15-7-2022	By Interest Paid	Journal			26,348.00
15-8-2022	By Interest Paid	Journal			25,313.00
	To BANK OF BARODA (DENA BANK) C/A	Payment	90	1,41,850.00	
15-9-2022	By Interest Paid	Journal			24,269.00
	To BANK OF BARODA (DENA BANK) C/A	Payment	124	1,41,850.00	
15-10-2022	By Interest Paid	Journal			23,216.00
	To BANK OF BARODA (DENA BANK) C/A	Payment	146	1,41,850.00	
15-11-2022	By Interest Paid	Journal			22,153.00
	To BANK OF BARODA (DENA BANK) C/A	Payment	166	1,41,850.00	
15-12-2022	By Interest Paid	Journal			21,081.00
	To BANK OF BARODA (DENA BANK) C/A	Payment	182	1,41,850.00	
11-1-2023	To BANK OF BARODA (DENA BANK) C/A	Payment	200	1,41,850.00	
15-1-2023	By Interest Paid	Journal			19,999.00
				14,18,500.00	35,82,064.00
	To Closing Balance			21,63,564.00	
				35,82,064.00	35,82,064.00


Details of Interest and Principal Breakup

Contract No : S010700134

Run Date : 23/02/2023

Agreement Date : 21/10/2022

 M/S GEM GRANITES
 OPP ADINATH COLONY JAIPUR ROAD
 PURANI
 MILL KISHANGARH AJMER
 MADANGANJ KISHANGARH
 AJMER - 305801

Loan Amount : Rs. 1,05,00,000.00

Insurance : Rs. 0.00

Interest : Rs. 15,72,354.00

Amount Repayable : Rs. 1,20,72,354.00

SINo	Due Date	Due Amount	Principal	Interest	Insurance	Loan O/S
1	03/12/2022	2,56,794.00	1,69,735.00	87,059.00	0.00	1,03,30,265.00
2	03/01/2023	2,56,860.00	1,95,183.00	61,677.00	0.00	1,01,35,082.00
3	03/02/2023	2,56,860.00	1,96,348.00	60,512.00	0.00	99,38,734.00
4	03/03/2023	2,56,860.00	2,03,278.00	53,582.00	0.00	97,35,456.00
5	03/04/2023	2,56,860.00	1,98,734.00	58,126.00	0.00	95,36,722.00
6	03/05/2023	2,56,860.00	2,01,763.00	55,097.00	0.00	93,34,959.00
7	03/06/2023	2,56,860.00	2,01,125.00	55,735.00	0.00	91,33,834.00
8	03/07/2023	2,56,860.00	2,04,090.00	52,770.00	0.00	89,29,744.00
9	03/08/2023	2,56,860.00	2,03,545.00	53,315.00	0.00	87,26,199.00
10	03/09/2023	2,56,860.00	2,04,760.00	52,100.00	0.00	85,21,439.00
11	03/10/2023	2,56,860.00	2,07,628.00	49,232.00	0.00	83,13,811.00
12	03/11/2023	2,56,860.00	2,07,222.00	49,638.00	0.00	81,06,589.00
13	03/12/2023	2,56,860.00	2,10,025.00	46,835.00	0.00	78,96,564.00
14	03/01/2024	2,56,860.00	2,09,713.00	47,147.00	0.00	76,86,851.00
15	03/02/2024	2,56,860.00	2,10,965.00	45,895.00	0.00	74,75,886.00
16	03/03/2024	2,56,860.00	2,15,113.00	41,747.00	0.00	72,60,773.00
17	03/04/2024	2,56,860.00	2,13,509.00	43,351.00	0.00	70,47,264.00
18	03/05/2024	2,56,860.00	2,16,145.00	40,715.00	0.00	68,31,119.00
19	03/06/2024	2,56,860.00	2,16,075.00	40,785.00	0.00	66,15,044.00
20	03/07/2024	2,56,860.00	2,18,642.00	38,218.00	0.00	63,96,402.00
21	03/08/2024	2,56,860.00	2,18,670.00	38,190.00	0.00	61,77,732.00
22	03/09/2024	2,56,860.00	2,19,976.00	36,884.00	0.00	59,57,756.00
23	03/10/2024	2,56,860.00	2,22,440.00	34,420.00	0.00	57,35,316.00
24	03/11/2024	2,56,860.00	2,22,617.00	34,243.00	0.00	55,12,699.00
25	03/12/2024	2,56,860.00	2,25,011.00	31,849.00	0.00	52,87,688.00
26	03/01/2025	2,56,860.00	2,25,290.00	31,570.00	0.00	50,62,398.00
27	03/02/2025	2,56,860.00	2,26,635.00	30,225.00	0.00	48,35,763.00
28	03/03/2025	2,56,860.00	2,30,790.00	26,070.00	0.00	46,04,973.00
29	03/04/2025	2,56,860.00	2,29,366.00	27,494.00	0.00	43,75,607.00
30	03/05/2025	2,56,860.00	2,31,581.00	25,279.00	0.00	41,44,026.00
31	03/06/2025	2,56,860.00	2,32,118.00	24,742.00	0.00	39,11,908.00
32	03/07/2025	2,56,860.00	2,34,260.00	22,600.00	0.00	36,77,648.00
33	03/08/2025	2,56,860.00	2,34,903.00	21,957.00	0.00	34,42,745.00
34	03/09/2025	2,56,860.00	2,36,305.00	20,555.00	0.00	32,06,440.00

This is a computer generated statement and does not require signature.

NOTE: The accuracy of the above data depends on the key parameters as available in the Computer system on the date of generation of this statement. There is bound to be change if there is variation in any key parameters subsequent to the agreement date but not updated in the system or if there is any change subsequent to furnishing of this statement. Any data in this statement is not to be taken as amount due to the company as full settlement at any point of time.



Details of Interest and Principal Breakup

Contract No : S010700134

Run Date : 23/02/2023

Agreement Date : 21/10/2022

M/S GEM GRANITES
OPP ADINATH COLONY JAIPUR ROAD
PURANI
MILL KISHANGARH AJMER
MADANGANJ KISHANGARH
AJMER - 305801

Loan Amount : Rs. 1,05,00,000.00

Insurance : Rs. 0.00

Interest : Rs. 15,72,354.00

Amount Repayable : Rs. 1,20,72,354.00

SINo	Due Date	Due Amount	Principal	Interest	Insurance	Loan O/S
35	03/10/2025	2,56,860.00	2,38,335.00	18,525.00	0.00	29,68,105.00
36	03/11/2025	2,56,860.00	2,39,139.00	17,721.00	0.00	27,28,966.00
37	03/12/2025	2,56,860.00	2,41,094.00	15,766.00	0.00	24,87,872.00
38	03/01/2026	2,56,860.00	2,42,006.00	14,854.00	0.00	22,45,866.00
39	03/02/2026	2,56,860.00	2,43,451.00	13,409.00	0.00	20,02,415.00
40	03/03/2026	2,56,860.00	2,46,065.00	10,795.00	0.00	17,56,350.00
41	03/04/2026	2,56,860.00	2,46,374.00	10,486.00	0.00	15,09,976.00
42	03/05/2026	2,56,860.00	2,48,137.00	8,723.00	0.00	12,61,839.00
43	03/06/2026	2,56,860.00	2,49,326.00	7,534.00	0.00	10,12,513.00
44	03/07/2026	2,56,860.00	2,51,011.00	5,849.00	0.00	7,61,502.00
45	03/08/2026	2,56,860.00	2,52,314.00	4,546.00	0.00	5,09,188.00
46	03/09/2026	2,56,860.00	2,53,820.00	3,040.00	0.00	2,55,368.00
47	03/10/2026	2,56,860.00	2,55,368.00	1,492.00	0.00	0.00

This is a computer generated statement and does not require signature.

NOTE: The accuracy of the above data depends on the key parameters as available in the Computer system on the date of generation of this statement. There is bound to be change if there is variation in any key parameters subsequent to the agreement date but not updated in the system or if there is any change subsequent to furnishing of this statement. Any data in this statement is not to be taken as amount due to the company as full settlement at any point of time.



ACCOUNT DETAILS

REPAYMENT DETAILS

Loan details 

Customer Name
Gem Granites

Registered mobile
number
9829137537

Agreement no
8384648

Loan amount
₹ 1085000

Agreement value
₹ 1085000

Agreement date
13 Sep 2022

Loan start date
13 Sep 2022

Loan end date
10 Sep 2026

EMI amount
₹ 28150

Frequency
Monthly

No. of instalments
48 months

Repayment Mode
ecs

Co-Applicant Name

Guarantor Name
Mr. Shaitan So Suva



REPAYMENT SCHEDULE



CER035608606689

 Agreement Number:
CER035608606689

 Date:
24 February, 2023

 M/S GEM GRANITES
OPP ADINATH COLONY JAIPUR ROAD
PURANI MILL KISILANGARII AJMER
RAJASTHAN
RAJASTHAN, INDIA - 305801

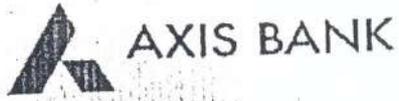
 Customer ID:
948539218

 Loan Sanctioned Amount:
Rs. 6,100,000.00
Moratorium Interest Capitalize
Rs. 0.00

LOAN DETAILS

Asset Cost	Rs. 7,042,958.00	Current Interest(%)	9.26%
Loan Amount disbursed	Rs. 6,100,000.00	Residual Value	0.00
Tenure (Months)	48	Agmt. Mode	Arrear
Total Instalments	48	Advance EMI	0
Currency	INR	Loan Type	AUTO LOANS
Frequency	Monthly		

Instl Num	Due Date	Opening Principal	Instl. Amount	Principal	Interest	Closing Principal	F
1	20/03/2023	6,100,000.00	152,551.00	105,482.00	47,069.00	5,994,518.00	
2	20/04/2023	5,994,518.00	152,551.00	106,296.00	46,255.00	5,888,222.00	
3	20/05/2023	5,888,222.00	152,551.00	107,116.00	45,435.00	5,781,106.00	
4	20/06/2023	5,781,106.00	152,551.00	107,943.00	44,608.00	5,673,163.00	
5	20/07/2023	5,673,163.00	152,551.00	108,776.00	43,775.00	5,564,387.00	
6	20/08/2023	5,564,387.00	152,551.00	109,615.00	42,936.00	5,454,772.00	
7	20/09/2023	5,454,772.00	152,551.00	110,461.00	42,090.00	5,344,311.00	
8	20/10/2023	5,344,311.00	152,551.00	111,313.00	41,238.00	5,232,998.00	
9	20/11/2023	5,232,998.00	152,551.00	112,172.00	40,379.00	5,120,826.00	
10	20/12/2023	5,120,826.00	152,551.00	113,038.00	39,513.00	5,007,788.00	
	20/01/2024	5,007,788.00	152,551.00	113,910.00	38,641.00	4,893,878.00	
	20/02/2024	4,893,878.00	152,551.00	114,789.00	37,762.00	4,779,089.00	
	20/03/2024	4,779,089.00	152,551.00	115,675.00	36,876.00	4,663,414.00	
	20/04/2024	4,663,414.00	152,551.00	116,567.00	35,984.00	4,546,847.00	
	20/05/2024	4,546,847.00	152,551.00	117,467.00	35,084.00	4,429,380.00	
	20/06/2024	4,429,380.00	152,551.00	118,373.00	34,178.00	4,311,007.00	
	20/07/2024	4,311,007.00	152,551.00	119,287.00	33,264.00	4,191,720.00	
	20/08/2024	4,191,720.00	152,551.00	120,207.00	32,344.00	4,071,513.00	
	20/09/2024	4,071,513.00	152,551.00	121,135.00	31,416.00	3,950,378.00	
	20/10/2024	3,950,378.00	152,551.00	122,069.00	30,482.00	3,828,309.00	
	20/11/2024	3,828,309.00	152,551.00	123,011.00	29,540.00	3,705,298.00	



Instl Num	Due Date	Opening Principal	Instl. Amount	Principal	Interest	Closing Principal
22	20/12/2024	3,705,298.00	152,551.00	123,960.00	28,591.00	3,581,338.00
23	20/01/2025	3,581,338.00	152,551.00	124,917.00	27,634.00	3,456,421.00
24	20/02/2025	3,456,421.00	152,551.00	125,881.00	26,670.00	3,330,540.00
25	20/03/2025	3,330,540.00	152,551.00	126,852.00	25,699.00	3,203,688.00
26	20/04/2025	3,203,688.00	152,551.00	127,831.00	24,720.00	3,075,857.00
27	20/05/2025	3,075,857.00	152,551.00	128,817.00	23,734.00	2,947,040.00
28	20/06/2025	2,947,040.00	152,551.00	129,811.00	22,740.00	2,817,229.00
29	20/07/2025	2,817,229.00	152,551.00	130,813.00	21,738.00	2,686,416.00
30	20/08/2025	2,686,416.00	152,551.00	131,822.00	20,729.00	2,554,594.00
31	20/09/2025	2,554,594.00	152,551.00	132,839.00	19,712.00	2,421,755.00
32	20/10/2025	2,421,755.00	152,551.00	133,864.00	18,687.00	2,287,891.00
33	20/11/2025	2,287,891.00	152,551.00	134,897.00	17,654.00	2,152,994.00
34	20/12/2025	2,152,994.00	152,551.00	135,938.00	16,613.00	2,017,056.00
35	20/01/2026	2,017,056.00	152,551.00	136,987.00	15,564.00	1,880,069.00
36	20/02/2026	1,880,069.00	152,551.00	138,044.00	14,507.00	1,742,025.00
37	20/03/2026	1,742,025.00	152,551.00	139,109.00	13,442.00	1,602,916.00
38	20/04/2026	1,602,916.00	152,551.00	140,183.00	12,368.00	1,462,733.00
39	20/05/2026	1,462,733.00	152,551.00	141,264.00	11,287.00	1,321,469.00
40	20/06/2026	1,321,469.00	152,551.00	142,354.00	10,197.00	1,179,115.00
41	20/07/2026	1,179,115.00	152,551.00	143,453.00	9,098.00	1,035,662.00
42	20/08/2026	1,035,662.00	152,551.00	144,560.00	7,991.00	891,102.00
43	20/09/2026	891,102.00	152,551.00	145,675.00	6,876.00	745,427.00
44	20/10/2026	745,427.00	152,551.00	146,799.00	5,752.00	598,628.00
45	20/11/2026	598,628.00	152,551.00	147,932.00	4,619.00	450,696.00
46	20/12/2026	450,696.00	152,551.00	149,073.00	3,478.00	301,623.00
47	20/01/2027	301,623.00	152,551.00	150,224.00	2,327.00	151,399.00
48	20/02/2027	151,399.00	152,551.00	151,399.00	1,152.00	0.00
Total:			7,322,448.00	6,100,000.00	1,222,448.00	0.00

Part-payment/ ROI Conversion Details			Rate Type	Eff. Rate (%)	Ar
Date	Eff. Date	Reference			

1-12 Mths	13-24 Mths	25-36 Mths	37 Mths and above
5	5	5	5

Part Payment Penalty Charges (%)

Please Note :

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, ITR-7 filed and verified electronically]

Assessment Year
2019-20

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER	Name		PAN		
	GEM GRANITES		CANGLG1234K		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form Number.	
	C/O SAHU YATRA COMPANY				
	Road/Street/Post Office	Area/Locality		Status Form	
	ADINATH COLONY	JAIPUR ROAD PURANI MII I			
	Town/City/District	State	Pin/Zip Code	Filed u/s	
	KISHANGARH, AJMER	RAJASTHAN	305801	139(1)-On or before due date	
	Assessing Officer Details (Ward/Circle)		WARD 2, KISHENGARH		
	e-filing Acknowledgement Number		179531431270919		
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income	2	0	
	2	Total Deductions under Chapter-VIA	2	0	
	3	Total Income	3	0	
	3a	Deemed Total Income under AMT/MAT	3a	0	
	3b	Current Year loss, if any	3b	377330	
	4	Net tax payable	4	0	
	5	Interest and Fee Payable	5	0	
	6	Total tax, interest and Fee payable	6	0	
	7	Taxes Paid	a Advance Tax	7a	0
			b TDS	7b	11900
c TCS			7c	11700	
d Self Assessment Tax			7d	0	
e Total Taxes Paid (7a+7b+7c+7d)			7e	13070	
8	Tax Payable (6-7e)	8	0		
9	Refund (7e-6)	9	13070		
10	Exempt Income	Agriculture	10	0	
		Others			

Income Tax Return submitted electronically on 27-09-2019 15:22:32 from IP address 175.111.129.172 and verified by

RAM SWAROOP MANTRI having PAN AGZPM13272D on 27-09-2019 15:22:32 from IP address 175.111.129.172 using Digital Signature Certificate (DSC)

DSC details: 2495582058639044599CN=SateScrip sub-CA for RC-MC Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

FORM NO. 3CB
[See rule 6G(1)(b)]

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

1. We have examined the Balance Sheet as on 31-MAR-2019, and the Profit and Loss Account for the period beginning from 1-APR-2018 to ending on 31-MAR-2019, attached herewith, of
GEM GRANITES
C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH AJMER
PAN AANFG7175R
2. We certify that the Balance Sheet and the Profit and Loss Account are in agreement with the books of account maintained at the head office at C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER and 1 Branches
3. (a) We report the following observations/comments/discrepancies/inconsistencies, if any
 - (b) Subject to above -
 - (A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.
 - (B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.
 - (C) In our opinion and to the best of our information and according to the explanations given to us the said accounts read with notes thereon, if any give a true and fair view -
 - (i) in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31-MAR-2019 and
 - (ii) in the case of the Profit and Loss Account of the loss of the assessee for the year ended on that date
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD
5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any

SN	Qualification Type	Observations/Qualifications
1	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	The information regarding applicability of MSMED Act 2006 to the various suppliers/parties is not available with the assessee hence information as required vide Clause 22 of Chapter V of MSMED Act, 2006 is not been given
2	All the information and explanations which to the best of my/our knowledge and belief were necessary for the purpose of my/our audit has not been provided by the assessee	TRUE
3	Records necessary to verify personal nature of expenses not maintained by the assessee	TRUE
4	Records produced for verification of payments through account payee cheque were not sufficient	The assessee has not made any payments exceeding the limit in section 40A(3)/269SS/269T in Cash. However, it is not possible for us to verify whether the payments in excess the specified limit in section 40A(3)/269SS/269T have been made otherwise than by account payee cheque or account payee bank draft as the necessary evidence are not in possession of the assessee
5	Proper books of account, to enable reporting in form 3CD, have not been maintained by the assessee	TRUE
6	Proper stock records are not maintained by the assessee	As explained to us, it is not possible to maintain stock record

For SAKET KALANI & ASSOCIATES
Chartered Accountants
Firm Regn No.: 017298C)

Saket Kalani
KASIK KALANI)
PARTNER
Membership No: 418344

Place : AJMER
Date : 27/09/2019
UDIN : 19418344AAAAAZ4904

Name of Assessee	GEM GRANITES		
Address	C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER, RAJAS I HAN, 305801		
Status	Firm	Assessment Year	2019-2020
Ward		Year Ended	31 3 2019
PAN	AANFG7175R	Partnership Deed	12/11/2014
Residential Status	Resident		
Particular of Business	Manufacturing and Trading		
GSTIN No.	08AANFG7175R2ZB		
Filing Status	Original		
Bank Name	Dena Bank, , A/C NO:128411031425 ,Type: Current ,IFSC. BKDN0711284		
Tele:	Mob:9829137537		

Computation of Total Income

Income from Business or Profession (Chapter IV D)(Maximum Salary Rs.150000) -11959

Net loss as per profit & loss a/c -377739

Add:

Depreciation Debited in P&L A/c 915766

Total 538027

Less:

Interest on F.D.R. Consider Separately 11959

Depreciation as per Chart u/s 32 538027

Allowable depreciation is Rs. 915766/- but restricted to Rs. 538027/- available profits.

549986

-11959

Income from Other Sources (Chapter IV F)

11959

Interest on F.D.R.

11959

Gross Total Income

0

Total Income

0

Round off u/s 288 A

0

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

Tax Due @ 30%

0

T.D.S.

15896

-15896

Refundable (Round off u/s 288B)

15900

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

Non-Salary(as per Annexure) 1196

T C S (as per Annexure) 14700

Due Date for filing of Return September 30, 2019

Salary & Interest Allowable to Partners

Name of Partner	Share % (Profit)	Share % (Loss)	Salary	Interest	Profit	Capital Balance
RAM SWAROOP MANTRI	25 00	25 00	Nil	0	0	284179

NAME OF ASSESSEE : GEM GRANITES A.Y 2019-2020 PAN : AANFG7175R Code VISHAL-02

SATYA PRAKASH KABRA	25 00	25 00	Nil	0	0	435810
DINESH KUMAR GARG	25.00	25.00	Nil	0	0	433389
GHISI DEVI	25.00	25.00	Nil	0	0	1650044
Total			0	0	0	2803422

Statement of Current Year Loss Adjustment

Head/Source of Income	Current Year Income	House Property Loss of the Current Year Set off	Business Loss of the Current Year Set off	Other Sources Loss of the Current Year Set off	Current Year Income Remaining after Set off
Loss to be adjusted			389698		
House Property	NIL		NIL	NIL	NIL
Business	NIL	NIL		NIL	NIL
Speculation Business	NIL	NIL	NIL	NIL	NIL
Short term Capital Gain	NIL	NIL	NIL	NIL	NIL
Long term Capital Gain	NIL	NIL	NIL	NIL	NIL
Other Sources	11959	NIL	11959		NIL
Total Loss Set off		NIL	11959	NIL	
Loss Remaining after set off		NIL	377739	NIL	

Statement of Unabsorbed Depreciation Brought/Carried Forward

Assessment Year	Brought Forward	Set off	Carried Forward
Current Year Loss			377739
Total	0	0	377739

Details of Depreciation

Particulars	Rate	Opening	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
dumper	15 %	0	110000	0	110000	0	0	110000	165000	935000
Furniture and fitting	10 %	532950	0	0	532950	0	0	532950	53295	479655
Plant and Machinery	15 %	4499809	0	0	4499809	0	0	4499809	674971	3824838
transformer	15 %	0	150000	0	150000	0	0	150000	22500	127500
Total		5032759	125000	0	6282759	0	0	6282759	915766	5366993

Details of T.D.S. on Non-Salary (26 AS Import Date: 25 Sep 2019)

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	Section
1	DENA BANK	JDHD04340A	290	290	194A
2	DENA BANK	JDHD04340A	297	297	194A
3	DENA BANK	JDHD04340A	304	304	194A

GEM GRANITES
C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER

Balance Sheet as on 31st March 2019

Liabilities	Amount	Assets	Amount
Capital Account	28,03,421.44	Fixed Assels	53,66,993.00
Secured Loans	35,60,969.03	LAND AT BHIM	16,07,560.00
Unsecured Loans	34,80,000.00	DEPOSITS	6,59,602.50
Provisions	1,84,935.00	TDS (A Y 2019-20)	15,896.00
Sundry Creditors	65,578.00	Cash at Bank	33,585.41
		Cash in Hand	7,82,621.56
		Sundry Debtors	10,94,360.00
		PROFT AND LOSS	3,77,739.00
		MISC EXP.	1,56,546.00
Total	1,00,94,903.47	Total	1,00,94,903.47

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For SAKET KALANI & ASSOCIATES

Chartered Accountants

(Registration No. 017298E)

Rasik Kalani

RASIK KALANI
PARTNER

Membership No.: 41834



For GEM GRANITES

R.S. Mantri

RAM SWAROOP MANTRI
Partner

Place: AJMER

Date: 27/09/2019

GEM GRANITES
C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER

Profit & Loss for the year Ending 31st March 2019

Particulars	Amount	Particulars	Amount
To Audit Fee	5,000.00	By Gross Profit	9,27,511.00
To Bank charges	81.00	By Interest on F.D R	11,959.00
To Interest paid	3,25,803.00		
To Pre operative exp.	27,750.00		
To Office exp	42,809.00		
To Depreciation	9,15,766.00	By Balance C/F	3,77,739.00
	13,17,209.00		13,17,209.00
To Balance B/F	3,77,739.00		
		By Net Loss	3,77,739.00
Total	3,77,739.00	Total	3,77,739.00

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For SAKET KALANI & ASSOCIATES

Chartered Accountants

(Registration No. 017298C)

Rasik Kalani

RASIK KALANI
PARTNER

Membership No.: 418344



Place: AJMER
Date: 27/09/2019

For GEM GRANITES

R. S. Mantri

RAM SWAROOP MANTRI
Partner

GEM GRANITES

C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER

Trading Account for the year Ending 31st March 2019

Particulars	Amount	Particulars	Amount
To Purchases	13,89,412.00	By Sales	51,21,000.00
To Direct Expenses	28,04,077.00		
To Gross Profit	9,27,511.00		
Total	51,21,000.00	Total	51,21,000.00

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For SAKET KALANI & ASSOCIATES

Chartered Accountants

(Registration No. 017298C)

RASIK KALANI

PARTNER

Membership No.: 418344

Place: AJMER

Date: 27/09/2019



For GEM GRANITES

R. S. Mantri

RAM SWAROOP MANTRI
Partner

GEM GRANITES

C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER

Capital A/c as on 31st March 2019

Dr

Particulars	RAM SWAROOP MANTRI	SATYA PRAKASH KABRA	DINESH KUMAR GARG	GHISI DEVI
To INCOME TAX	6,767.50	6,767.50	6,767.50	6,767.50
To Balance C/F	2,84,178.86	4,35,809.86	4,33,388.86	16,50,043.86
Total	2,90,946.36	4,42,577.36	4,40,156.36	16,56,811.36

Cr

Particulars	RAM SWAROOP MANTRI	SATYA PRAKASH KABRA	DINESH KUMAR GARG	GHISI DEVI
By Balance B/F	2,90,946.36	4,42,577.36	4,40,156.36	16,56,811.36
Total	2,90,946.36	4,42,577.36	4,40,156.36	16,56,811.36

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For SAKET KALANI & ASSOCIATES

Chartered Accountants

(Registration No. 017298C)

Rasik Kalani

RASIK KALANI
PARTNER

Membership No.: 41834



For GEM GRANITES

R. S. Mantri
RAM SWAROOP MANTRI
Partner

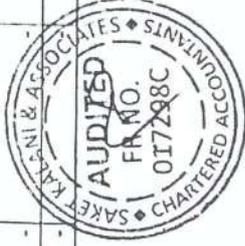
Place: AJMER

Date: 27/09/2019

GEM GRANITES
C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER

Fixed Assets as on 31st March 2019

Particulars	Dep. rate	Opening Balance	Addition		Sales During Year	Total	Depreciation	Closing Balance
			More Than 180 Days	Less Than 180 days				
dumpers	15.00%	-	11,00,000.00	-	-	11,00,000.00	1,65,000.00	9,35,000.00
Furniture and fitting	10.00%	5,32,950.00	-	-	-	5,32,950.00	53,295.00	4,79,655.00
Plant and Machinery	15.00%	44,99,809.00	-	-	-	44,99,809.00	6,74,971.00	38,24,838.00
transformer	15.00%	-	1,50,000.00	-	-	1,50,000.00	22,500.00	1,27,500.00
Total		50,32,759.00	12,50,000.00	-	-	62,82,759.00	9,15,766.00	53,66,993.00



GEM GRANITES
C/O SAHU YATRA COMPANY, ADINATHI COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER

Annexure for Opening Stock

Particulars	Amount
Finished Goods	-
Total	-

Annexure for Sales

Particulars	Amount
Sales of goods	51,21,000.00
Total	51,21,000.00

Annexure for Closing Stock

Particulars	Amount
Finished Goods	-
Total	-

Annexure for Direct Expenses

Particulars	Amount
Diesel exp.	5,54,540.00
Power exp.	18,57,937.00
Wages	3,91,600.00
Total	28,04,077.00

Annexure for DEPOSITS

Particulars	Amount
GST	3,89,507.70
FDR AT DENA BANK	1,90,763.00
ROYALTY DEPOSIT	79,331.80
Total	6,59,602.50

Annexure for Sundry Debtors

Particulars	Amount
BADOLA AGRICULTURAL PVT LTD	1,34,600.00
MAHALAXMI MARBLE AND GRANITE	55,600.00
PARMESHWAR MARBLE AND GRANITE	1,07,200.00
RADA JI MARBLE AND GRANITE	1,20,000.00
SATYAM SIVAM MARBLES	1,93,080.00
SEETA MARBLE AND GRANITE	1,36,640.00
SHREE GAJANAND KRIPA GRANITE PVT LTD	39,200.00
SHRI LAXMI MARBLES	44,800.00
SHUBH LAXMI GRANITES	2,63,240.00
Total	10,94,360.00



GEM GRANITES

C/O SAHU YATRA COMPANY ADINATH COLONY JAIPUR ROAD PURANI MILL KISHANGARH AJMER

Annexure for Cash at Bank

Particulars	Amount
AU SMALL FINANCE BANK	28 585 41
DENA BANK	5 000 00
Total	33,585 41

Annexure for Secured Loans

Particulars	Amount
INDUSIND BANK LTD	35 60 969 03
Total	35,60,969 03

Annexure for Unsecured Loans

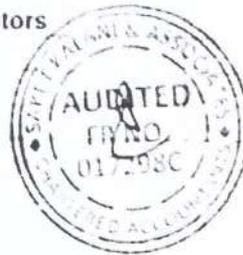
Particulars	Amount
BASANTI DEVI KUMAWAT	3 00 000 00
DASHRAT KUMAWAT	4 60 000 00
DHARMCHAND JAIN	2 90 000 00
MUKESH CHAPARWAL	5 80 000 00
PRAKASH CHAND JAIN	2 50 000 00
PRAKASH CHAND JAIN AND SONS	4 00 000 00
RAKESH JAIN AND SONS	4 00 000 00
R S MANTRI MARBLES	4 00 000 00
RUKMADEVI MANTRI	2 00 000 00
SAMYAK ENTERPRISES	2 00 000 00
Total	34,80,000 00

Annexure for Provisions

Particulars	Amount
AUDIT FEES	5 000 00
POWER EXP	1 79 935 00
Total	1,84,935 00

Annexure for Sundry Creditors

Particulars	Amount
SUPER SHREE HYDRAULICS	65 578 00
Total	65 578 00



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	GEM GRANITES			
02	Address	C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER			
03	Permanent Account Number (PAN)	AANFG7175R			
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	RAJASTHAN		08AANFG7175R2ZB	
05	Status	Partnership Firm			
06	Previous year	from 1-APR-2018 to 31-MAR-2019			
07	Assessment year	2019-20			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted Clause 44AB(e)- Profits and gains lower than deemed profit u/s 44AD			

Part B

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name		Profit sharing ratio (%)			
			RAM SWAROOP MANTRI		25.00			
			SATYA PRAKASH KABRA		25.00			
			DINESH KUMAR GARG		25.00			
			GHISI DEVI		25.00			
09	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					
			Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
10	a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)	Sector		Sub Sector	Code		
			MANUFACTURING		Manufacture of non-metallic mineral products	04058		
10	b)	If there is any change in the nature of business or profession, the particulars of such change.	No					
			Business	Sector	Sub Sector	Code	Remarks if any	
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Cash Book, Bank Book, Ledger, Journal, Purchases Register, Sales Register					
			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)	C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, RAJASTHAN. 305801		Cash Book, Bank Book, Ledger, Journal, Purchases Register, Sales Register (Computerized)	



	e) List of books of account and nature of relevant documents examined	Cash Book, Bank Book, Ledger, Journal, 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 IV - Revenue Recognition	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 IX - Borrowing Costs	As per accounting policies & notes to financial statements			
	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.	Raw Material and Finished Goods Cost or NRV Whichever is lower			
	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
16	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		
	Details of property	Consideration received or accrued	Value adopted or assessed or assessable
		Remarks if any.	Address Line 1
		Address Line 2	City or Town or District
		State	Pincode
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.		
	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.
20	a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [Section 36(1)(ii)]		
	Description	Amount	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
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;		
	Particulars	Amount in Rs	Remarks if any
	2 expenditure of personal nature.		
	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;		
	Particulars	Amount in Rs	Remarks if any
	4 Expenditure incurred at clubs being entrance fees and subscriptions		



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 (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	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 (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	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 (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	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 payer	PAN of the Payer (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	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 (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	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 payer	PAN of the Payer (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	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 (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any
viii	Payment to PF/other fund etc. under sub-clause (iv)								
ix	Tax paid by employer for perquisites under sub-clause (v)								
c)	Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof.		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 (optional)	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 (optional)	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 (optional)	Payment made(Amount)	Nature of transaction	PAN of Related Party (optional)			
	DINESH KUMAR GARG	Partner		0	Interest to Partner				
	GHISI DEVI	Partner		0	Interest to Partner				
	RAM SWAROOP MANTRI	Partner		0	Interest to Partner				
	SATYA PRAKASH KABRA	Partner		0	Interest to Partner				



	DINESH KUMAR GARG	Partner			0	Remuneration to Partner	
	GHISI DEVI	Partner			0	Remuneration to Partner	
	RAM SWAROOP MANTRI	Partner			0	Remuneration to Partner	
	SATYA PRAKASH KABRA	Partner			0	Remuneration to Partner	
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						
	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)(viva), if yes, please furnish the details of the same No						
	Name of the person from which shares received	PAN of the person (optional)	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)(vib), 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 (optional)	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			
29	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 (optional)	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
30	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						
30	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					
30	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,2020)											NA	
		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	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
BASANTI DEVI KUMAWAT	KISHANGARH	300000	No	300000	Cheque	Account payee cheque
DASHRATH KUMAWAT	KISHANGARH	460000	No	460000	Cheque	Account payee cheque
DHARMCHAND JAIN	KISHANGARH	290000	No	290000	Cheque	Account payee cheque
MUKESH CHAPARWAL	KISHANGARH	0	No	580000	Cheque	Account payee cheque
PRAKASH CHAND JAIN	KISHANGARH	250000	No	250000	Cheque	Account payee cheque
PRAKASH CHAND JAIN AND SONS	KISHANGARH	400000	No	400000	Cheque	Account payee cheque
R S MANTRI MARBLES	KISHANGARH	600000	No	600000	Cheque	Account payee cheque
RAKESH JAIN AND SONS HUF	KISHANGARH	400000	No	400000	Cheque	Account payee cheque
RUKMADEVI MANTRI	KISHANGARH	0	No	200000	Cheque	Account payee cheque
SAMYAK ENTERPRISES	KISHANGARH	0	No	200000	Cheque	Account payee cheque
SHASHI JAIN	KISHANGARH	1000000	Yes	1000000	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 -

Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft whether the same was taken or accepted by an account payee cheque or an account payee bank draft
BASANTI DEVI KUMAWAT	KISHANGARH	300000	Cheque	Account payee cheque



DASHRAT KUMAWAT	KISHANGARH	460000	Cheque	Account payee cheque	
DHARMCHAND JAIN	KISHANGARH	290000	Cheque	Account payee cheque	
PRAKASH CHAND JAIN	KISHANGARH	250000	Cheque	Account payee cheque	
PRAKASH CHAND JAIN AND SONS	KISHANGARH	400000	Cheque	Account payee cheque	
RAKESH JAIN AND SONS	KISHANGARH	400000	Cheque	Account payee cheque	
R S MANTRI MARBLES	KISHANGARH	600000	Cheque	Account payee cheque	
SHASHI JAIN	KISHANGARH	1000000	Cheque	Account payee cheque	
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 (optional)	Nature of transaction	Amount 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 (optional)	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 (optional)	Nature of transaction	Amount 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 (optional)	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	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
R S MANTRI MARBLES	KISHANGARH	200000	600000	Cheque	Account payee cheque
SHASHI JAIN	KISHANGARH	1000000	1000000	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 (optional)	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 (optional)	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	Amount as assessed (give reference to relevant order)	Remarks
Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	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
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34 a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish No

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)	Remarks if any
1	2	3	4	5	6	7	8	9	10	11

b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details NA

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	Remarks if any

c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: NA

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	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage 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 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :-

(a) Total amount of distributed profits	amount of reduction as referred to in section		(b) Total tax paid thereon	(c) Date of Payments with Amount		Remarks if any
	115-O(1A) (i)	115-O(1A) (ii)		Dates of payment	Amount	

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

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		5121000			0	
Gross profit/turnover	927511	5121000	18.11	0	0	0.00
Net profit/turnover	-377739	5121000	-7.38	0	0	0.00
Stock-in-trade/turnover	0	5121000	0.00	0	0	0.00
Material consumed/finished goods produced	0	0	0.00	0	0	0.00

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

Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund received)	Date of demand raised/refund received	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,2020)		NA			
		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
			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	

For SAKET KALANI & ASSOCIATES
Chartered Accountants
(Firm Regn No.: 017298C)



Rasik Kalani
(RASIK KALANI)
PARTNER
Membership No: 418344

Place :AJMER
Date : 27/09/2019
UDIN : 19418344AAAAAZ4904

GEM GRANITES
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	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	Depreciation allowable	Written down value at the end of the year
dumper	15%	0	11,00,000	0	0	0	1,65,000	9,35,000
Furniture and fitting	10%	5,32,950	0	0	0	0	53,295	4,79,655
Plant and Machinery	15%	44,99,809	0	0	0	0	6,74,971	38,24,838
transformer	15%	0	1,50,000	0	0	0	22,500	1,27,500
Total		50,32,759	12,50,000	0	0	0	9,15,766	53,66,993

Addition/Deduction in Fixed Assets During the Financial Year

Block 15% dumper

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	new	11,00,000	0	11,00,000	07/08/2018	07/08/2018
	Total	11,00,000	0	11,00,000		

Block 15% transformer

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	new	1,50,000	0	1,50,000	01/06/2018	01/06/2018
	Total	1,50,000	0	1,50,000		



NAVATRI TRADERS (Proprietor : MANOJ CHORASIYA)
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	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	Depreciation allowable	Written down value at the end of the year
ACTIVA	15%	19,536	0	0	0	0	2,930	16,606
LAPTOP	40%	13,080	0	0	0	0	5,232	7,848
Mobile Phone	15%	7,947	0	0	0	0	1,192	6,755
Motor Cycle	15%	6,544	0	0	0	0	982	5,562
Total		47,107	0	0	0	0	10,336	36,771



INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year 2020-21
[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)				
PAN	AANFG7175R			
Name	GEM GRANITES			
Address	C/O SAHU YATRA COMPANY,, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH,AJMER, RAJASTHAN, 305801			
Status	Firm	Form Number	ITR-5	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	729638831191120	
Taxable Income and Tax details	Current Year business loss, if any	1	0	
	Total Income		0	
	Book Profit under MAT, where applicable	2	0	
	Adjusted Total Income under AMT, where applicable	3	0	
	Net tax payable	4	0	
	Interest and Fee Payable	5	0	
	Total tax, interest and Fee payable	6	0	
	Taxes Paid	7	0	
(+)Tax Payable /(-)Refundable (6-7)	8	0		
Dividend Distribution Tax details	Dividend Tax Payable	9	0	
	Interest Payable	10	0	
	Total Dividend tax and interest payable	11	0	
	Taxes Paid	12	0	
	(+)Tax Payable /(-)Refundable (11-12)	13	0	
Accreted Income Detail	Accreted Income as per section 115TD	14	0	
	Additional Tax payable u/s 115TD	15	0	
	Interest payable u/s 115TE	16	0	
	Additional Tax and interest payable	17	0	
	Tax and interest paid	18	0	
(+)Tax Payable /(-)Refundable (17-18)	19	0		
Income Tax Return submitted electronically on <u>19-11-2020 11:30:24</u> from IP address <u>103.73.34.194</u> and verified by <u>RAM SWAROOP MANTRI</u>				
having PAN <u>AGZPM3272D</u> on <u>19-11-2020 11:30:24</u> from IP address <u>103.73.34.194</u> using Digital Signature Certificate (DSC).				
DSC details: <u>17653887074871CN=Verasys CA</u> <u>2014.2.5.4.51=#13294f6666696365204e6f2e2032312e20326e6420466c6f6722e20426861766e61204275696c6469f67,STREET=V.S.</u>				
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU				



FORM NO. 3CB

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

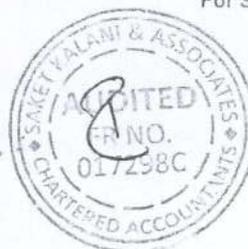
Audit report under section 44AB of the Income-Tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

- We have examined the Balance Sheet as on 31-MAR-2020, and the Profit and Loss Account for the period beginning from 1-APR-2019 to ending on 31-MAR-2020, attached herewith, of
GEM GRANITES
C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER
PAN AANFG7175R
- We certify that the Balance Sheet and the Profit and Loss Account are in agreement with the books of account maintained at the head office at C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER and 1 Branches
- (a) We report the following observations/comments/discrepancies/inconsistencies; if any

(b) Subject to above -
(A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.
(B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.
(C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any give a true and fair view:-
(i) in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31-MAR-2020; and
(ii) in the case of the Profit and Loss Account of the profit of the assessee for the year ended on that date
- The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
- In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
1	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	The information regarding applicability of MSMED Act, 2006 to the various suppliers/parties is not available with the assessee, hence information as required vide Clause 22 of Chapter V of MSMED Act, 2006 is not been given.
2	All the information and explanations which to the best of my/our knowledge and belief were necessary for the purpose of my/our audit has not been provided by the assessee.	true
3	Prior period expenses are not ascertainable from books of account.	true
4	Proper books of account, to enable reporting in form 3CD, have not been maintained by the assessee.	true
5	Proper stock records are not maintained by the assessee.	As explained to us, it is not possible to maintain stock record
6	Records necessary to verify personal nature of expenses not maintained by the assessee.	true
7	Records produced for verification of payments through account payee cheque were not sufficient	The assessee has not made any payments exceeding the limit in section 40A(3)/269SS/269T in Cash. However, it is not possible for us to verify whether the payments in excess the specified limit in section 40A(3) /269SS/269T have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence are not in possession of the assessee.
8	Documents necessary to verify the reportable transaction were not made available.	true
9	Valuation of closing stock is not possible.	Valuation has been taken as certified by partner.

For SAKET KALANI & ASSOCIATES
Chartered Accountants
(Firm Regn No.: 017298C)



Rasik Kalani
RASIK KALANI
PARTNER

Membership No: 418344

Place : AJMER
Date : 19/11/2020
UDIN : 20418344AAAADL6345

Name of Assessee	GEM GRANITES		
Address	C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER, RAJASTHAN, 305801		
Status	Firm	Assessment Year	2020-2021
Ward		Year Ended	31.3.2020
PAN	AANFG7175R	Partnership Deed	12/11/2014
Residential Status	Resident		
Particular of Business	Manufacturing and Trading		
Nature of Business	WHOLESALE AND RETAIL TRADE-Wholesale of other products n.e.c(09027)		
Stock Valuation Method	Cost Price or Market Price Whichever is less		
GSTIN No.	08AANFG7175R2ZB		
Filing Status	Original		
Bank Name	Dena Bank, , A/C NO:128411031425 ,Type: Current ,IFSC: BKDN0711284		
Tele:	Mob:9829137537		

Computation of Total Income

Income from Business or Profession (Chapter IV D)(Maximum Salary Rs.150000)		-12681
Net profit as per profit & loss a/c		129874
<u>Add:</u>		
Depreciation Debited in P&L A/c		1346285
Interest Paid to Partners		337332
Total		1813491
<u>Less:</u>		
Interest on F.D.R. Consider Separately	12681	
Depreciation as per Chart u/s 32	1346285	
Interest as per Deed u/s 40(b)	337332	
		1696298
		117193
*Brought Forward Depreciation Set off (As per Annexure)		-129874
Income from Other Sources (Chapter IV F)		12681
Interest on F.D.R.		12681
Gross Total Income		0
Total Income		0
Round off u/s 288 A		0
Deduction u/s 10AA,35AD, 80H to 80RRB (except sec.80P) not claimed hence AMT not applicable.		0

Tax Due @ 30% 0
Tax Payable 0
Due Date for filing of Return October 31, 2020
Due date extended to 31/01/2021 88/2020/ F. No. 370142/35/2020-TPL DT. 29.10.2020

Salary & Interest Allowable to Partners

Name of Partner	Share % (Profit)	Share % (Loss)	Salary	Interest	Profit	Capital Balance
RAM SWAROOP MANTRI	25.00	25.00	Nil	34195	0	318374
SATYA PRAKASH KABRA	25.00	25.00	Nil	52440	0	488250
DINESH KUMAR GARG	25.00	25.00	Nil	52149	0	485538
GHISI DEVI	25.00	25.00	Nil	196548	0	1848592
Total			0	337332	0	3140754

Statement of Unabsorbed Depreciation Brought/Carried Forward

Assessment Year	Brought Forward	Set off	Carried Forward
2019-2020(27/09/2019)	377739	129874	247865
Total	377739	129874	247865

NAME OF ASSESSEE : GEM GRANITES A.Y. 2020-2021 PAN : AANFG7175R Code : VISHAL-02

*Unabsorbed Depreciation Brought Forward Adjusted with Other Source : 12681

*Unabsorbed Depreciation Brought Forward Adjusted with Business Income : 117193

Details of Depreciation

Particulars	Rate	Opening	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
dumper	15%	935000	0	0	935000	0	0	935000	140250	794750
Furniture and fitting	10%	479655	0	0	479655	0	0	479655	47965	431690
Plant and Machinery	15%	3824838	0	0	3824838	0	0	3824838	573726	3251112
transformer	15%	127500	0	0	127500	0	0	127500	19125	108375
DERRICK CRANE	15%	0	0	2250000	2250000	0	0	2250000	163750	2081250
Excavator Machine	15%	0	0	5254237	5254237	0	0	5254237	394068	4860169
Hammer	15%	0	0	32000	32000	0	0	32000	2400	29600
Total		5366993	0	7536237	12903230	0	0	12903230	1346285	11556945

Details of T.D.S. on Non-Salary(26 AS Import Date:19 Nov 2020)

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	Section
TOTAL				0	

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
Other Sources	194A	12681	12681	Interest Income:12681	
Total		12681	12681		

GST Turnover Detail

S.NO.	GSTIN	Turnover
1	08AANFG7175R2ZB	12481000
	TOTAL	12481000

Bank Account Detail

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	AU SMALL FINANCE BANK LIMITED		1721222414346914		AU00002224	Current
2	Dena Bank		128411031425		BKDN0711284	Current(Primary)

Maximum Allowable Salary to Partners

Profit Before Remuneration	117193
Maximum Allowable Salary to Partners	
Rs. 1,50,000 or 90% of The First 3,00,000 of Book Profit, Whichever Is More	150000
Maximum Allowable Salary to Partners	150000

R. S. Mantri
Signature
(RAM SWAROOP MANTRI)
For GEM GRANITES
Date-19.11.2020

CompuTax : VISHAL-02 [GEM GRANITES]

GEM GRANITES
C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER

Balance Sheet as on 31st March 2020

Liabilities	Amount	Assets	Amount
Capital Account	31,40,753.44	Fixed Assets	1,31,64,505.00
Loans (Liability)	59,90,304.39	Deposits (Asset)	21,83,054.00
Sundry Creditors	82,34,861.53	Sundry Debtors	25,41,149.92
Provisions	11,57,674.00	Cash-in-Hand	39,757.02
Reserve and Surplus	-2,47,864.89	Bank Accounts	2,02,570.53
		Misc. Expenses (ASSET)	1,28,796.00
		TDS AY 2019-20	15,896.00
Total	1,82,75,728.47	Total	1,82,75,728.47

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For SAKET KALANI & ASSOCIATES

Chartered Accountants

(Registration No. 017298C)

Rasik Kalani
RASIK KALANI

PARTNER

Membership No.: 418344



For GEM GRANITES

R. S. Mantri
RAM SWAROOP MANTRI
Partner

Place: AJMER

Date: 19/11/2020

GEM GRANITES
C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER

Profit and Loss Account for the year Ending 31st March 2020

Particulars	Amount	Particulars	Amount
To Audit Fees	5,000.00	By Gross Profit	27,01,953.34
To Bank Charges	10,504.96	By FDR Interest Received	12,681.00
To GST FEES	150.00	By Round Off	0.65
To Insurance Expenses	59,195.00		
To Interest Paid	4,51,224.36		
To Office Expenses	93,264.35		
To Pre. Operative Expenses	27,750.00		
To Staff Salary Paid	2,40,000.00		
To Vechile Repair and Mantinance Exp.	14,055.00		
To Depreciation	13,46,285.00		
To Balance C/F	4,67,206.32		
	27,14,634.99		27,14,634.99
To Interest to Partners	3,37,332.00	By Balance B/F	4,67,206.32
To Net Profit	1,29,874.32		
Total	4,67,206.32	Total	4,67,206.32

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For SAKET KALANI & ASSOCIATES

Chartered Accountants

(Registration No. 017298C)

Rasik Kalani
RASIK KALANI
PARTNER
Membership No.: 418344



For GEM GRANITES

R. S. Mantri
RAM SWAROOP MANTRI
Partner

Place: AJMER

Date: 19/11/2020

GEM GRANITES
C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER

Trading Account for the year Ending 31st March 2020

Particulars	Amount	Particulars	Amount
To Purchase Accounts	22,79,951.33	By Sales	1,24,81,000.00
To Deisel Expenses	1,92,430.00		
To DMFT Charges	3,59,285.08		
To Power Expenses	26,01,956.00		
To Royalty Expenses	35,91,564.25		
To Transport Expenses	6,000.00		
To Wages and Salary	7,47,860.00		
To Gross Profit	27,01,953.34		
Total	1,24,81,000.00	Total	1,24,81,000.00

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For SAKET KALANI & ASSOCIATES

Chartered Accountants

(Registration No. 017298C)

Rasik Kalani
RASIK KALANI
PARTNER

Membership No.: 418344



For GEM GRANITES

R. S. Mantri
RAM SWAROOP MANTRI
Partner

Place: AJMER

Date: 19/11/2020

GEM GRANITES
C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER

Capital A/c as on 31st March 2020

Schedule: 1
Dr

Particulars	RAM SWAROOP MANTRI	SATYA PRAKASH KABRA	DINESH KUMAR GARG	GHISI DEVI
To Balance C/F	3,18,373.86	4,88,249.86	4,85,537.86	18,48,591.86
Total	3,18,373.86	4,88,249.86	4,85,537.86	18,48,591.86

Cr

Particulars	RAM SWAROOP MANTRI	SATYA PRAKASH KABRA	DINESH KUMAR GARG	GHISI DEVI
By Balance B/F	2,84,178.86	4,35,809.86	4,33,388.86	16,50,043.86
By Interest to Partners	34,195.00	52,440.00	52,149.00	1,98,548.00
Total	3,18,373.86	4,88,249.86	4,85,537.86	18,48,591.86

List of Loans (Liability)

Schedule : 4

Particulars	Amount
Secured Loans	47,20,304.39
Unsecured Loans	12,70,000.00
Total	59,90,304.39

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For SAKET KALANI & ASSOCIATES

Chartered Accountants

(Registration No. 017298C)

Rasik Kalani
RASIK KALANI
PARTNER

Membership No.: 418344



For GEM GRANITES

R. S. Mantri
RAM SWAROOP MANTRI
Partner

Place: AJMER

Date: 19/11/2020

(F.Y. 2019-20)

GEM GRANITES

C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER

Fixed Assets as on 31st March 2020

Schedule: 7

Particulars	Dep. rate	Opening Balance	Addition		Sales During Year	Total	Depreciation	Closing Balance
			More Than 180 Days	Less Than 180 days				
dumper	15.00%	9,35,000.00	-	-	-	9,35,000.00	1,40,250.00	7,94,750.00
Furniture and fitting	10.00%	4,79,655.00	-	-	-	4,79,655.00	47,966.00	4,31,689.00
Plant and Machinery	15.00%	38,24,838.00	-	-	-	38,24,838.00	5,73,726.00	32,51,112.00
transformer	15.00%	1,27,500.00	-	-	-	1,27,500.00	19,125.00	1,08,375.00
DERRICK CRANE	15.00%	-	-	22,50,000.00	-	22,50,000.00	1,68,750.00	20,81,250.00
Excavator Machine	15.00%	-	-	52,54,237.00	-	52,54,237.00	3,94,068.00	48,60,169.00
Hammer	15.00%	-	-	32,000.00	-	32,000.00	2,400.00	29,600.00
Land at Bhim	0.00%	16,07,560.00	-	-	-	16,07,560.00	-	16,07,560.00
Total		69,74,553.00	-	75,36,237.00	-	1,45,10,790.00	13,46,285.00	1,31,64,505.00

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For SAKET KALANI & ASSOCIATES
Chartered Accountants
(Registration No. 017298C)

R. S. Mantri
SAKET KALANI
PARTNER

Membership No.: 418344

Place: AJMER

Date: 19/11/2020

For GEM GRANITES

R. S. Mantri
RAM SWAROOP MANTRI
Partner



GEM GRANITES
C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER

List of Cash-in-Hand

Particulars	Amount
Cash	39,757.02
Total	39,757.02

Schedule : 13

List of Bank Accounts

Particulars	Amount
AU Small Finance Bank C/A	2,135.49
Dena Bank C/A	2,00,435.04
Total	2,02,570.53

Schedule : 14

List of Misc. Expenses (ASSET)

Particulars	Amount
Misc Expenses	1,28,796.00
Total	1,28,796.00

Schedule : 15

List of Purchase Accounts

Particulars	Amount
Machinery Parts GST 12%	46,391.49
Machinery Parts GST 18%	22,01,346.84
Machinery Parts GST 5%	713.00
Purchases Oil and Lube GST 18%	31,500.00
Total	22,79,951.33

Schedule : 18

List of Secured Loans

Particulars	Amount
Indusind Bank Ltd	23,15,265.18
Indusind Bank Ltd New Loan	24,05,039.21
Total	47,20,304.39

List of Unsecured Loans

Particulars	Amount
Dharamchand Jain	2,90,000.00
Mukesh Chaparwal	5,80,000.00
Rukmadevi Mantri	2,00,000.00
Samyak Enterprises	2,00,000.00
Total	12,70,000.00



FORM NO. 3CD

[See rule 6G(2)]

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

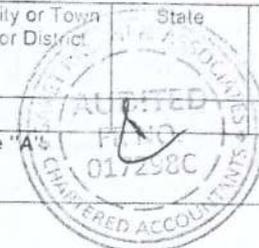
Part A

01	Name of the assessee	GEM GRANITES			
02	Address	C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER			
03	Permanent Account Number (PAN)	AANFG7175R			
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	RAJASTHAN		08AANFG7175R2ZB	
05	Status	Partnership Firm			
06	Previous year	from 1-APR-2019 to 31-MAR-2020			
07	Assessment year	2020-21			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	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			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB ?	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 (%)			
			RAM SWAROOP MANTRI		25.00			
			SATYA PRAKASH KABRA		25.00			
			DINESH KUMAR GARG		25.00			
09	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					
			Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
10	a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)	Sector		Sub Sector	Code		
			MANUFACTURING		Manufacture of non-metallic mineral products	04058		
			b) If there is any change in the nature of business or profession, the particulars of such change.				No	
			Business	Sector	Sub Sector	Code	Remarks if any:	
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Cash Book, Bank Book, Ledger, Journal, Purchases Register, Sales Register					
			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.)	C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, RAJASTHAN, 305801		Cash Book, Bank Book, Ledger, Journal, Purchases Register, Sales Register (Computerized)	
					c) List of books of account and nature of relevant documents examined.		Cash Book, Bank Book, Ledger, Journal, 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		Remarks if any:				
14	a) Method of valuation of closing stock employed in the previous year.	Raw Material and Finished Goods Cost or NRV Whichever is lower							
	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:				
16	Amounts not credited to the profit and loss account, being, -								
	a) the items falling within the scope of section 28;	Description		Amount	Nil	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;	Description		Amount	Nil	Remarks if any:			
	c) escalation claims accepted during the previous year;	Description		Amount	Nil	Remarks if any:			
	d) any other item of income;	Description		Amount	Nil	Remarks if any:			
	e) capital receipt, if any.	Description		Amount	Nil	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:	Address Line 1	Address Line 2	City or Town or District	State	Pincode
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 115BAA (for assessment year 2020-21 only)			
cb)	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:
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)]		Nil
		Description	Amount	Remarks if any:
	b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):		Nil
		Name of Fund	Amount	Actual Date
				Due Date
				The actual amount paid

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 (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	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 (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	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 (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	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 payer	PAN of the Payer (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	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 (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	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 payer	PAN of the Payer (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	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 (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:			
viii Payment to PF/other fund etc. under sub-clause (iv)											
ix Tax paid by employer for perquisites under sub-clause (v)											
c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof:											
Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks					
Interest	Section 40b	337332		337332		As per partnership deed.					
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 (optional)	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 (optional)	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 (optional)	Payment made(Amount)	Nature of transaction	PAN of Related Party (optional)
	DINESH KUMAR GARG	Partner		52149	Interest to Partner	
	GHSI DEVI	Partner		198548	Interest to Partner	
	RAM SWAROOP MANTRI	Partner		34195	Interest to Partner	
	SATYA PRAKASH KABRA	Partner		52440	Interest to Partner	
	DINESH KUMAR GARG	Partner		0	Remuneration to Partner	
	GHSI DEVI	Partner		0	Remuneration to Partner	
	RAM SWAROOP MANTRI	Partner		0	Remuneration to Partner	
	SATYA PRAKASH KABRA	Partner		0	Remuneration to Partner	
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					
	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)(viii), if yes, please furnish the details of the same.											No	
	Name of the person from which shares received	PAN of the person (optional)	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 (optional)	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.					
29	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 (optional)	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
30	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.						
30	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.					



30	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, 2021)		NA					
		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		Nil					
		Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor (optional)	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
	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 (optional)	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 (optional)	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 (optional)	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 (optional)	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 (optional)	Amount of payment				

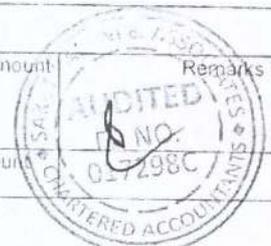


c) Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:				Nil			
Name of the payee	Address of the payee	PAN of the payee (optional)	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft	
d) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year				Nil			
Name of the payer	Address of the payer			PAN of the payer (optional)	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 (optional)	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	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA	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:	No																																	
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Tax deduction and collection Account Number (TAN)</th> <th style="width: 10%;">Section</th> <th style="width: 10%;">Nature of payment</th> <th style="width: 10%;">Total amount of payment or receipt of the nature specified in column (3)</th> <th style="width: 10%;">Total amount on which tax was required to be deducted or collected out of (4)</th> <th style="width: 10%;">Total amount on which tax was deducted or collected at specified rate out of (5)</th> <th style="width: 10%;">Amount of tax deducted or collected out of (6)</th> <th style="width: 10%;">Total amount on which tax was deducted or collected at less than specified rate out of (7)</th> <th style="width: 10%;">Amount of tax deducted or collected on (8)</th> <th style="width: 10%;">Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)</th> <th style="width: 10%;">Remarks if any</th> </tr> <tr> <th style="text-align: center;">1</th> <th style="text-align: center;">2</th> <th style="text-align: center;">3</th> <th style="text-align: center;">4</th> <th style="text-align: center;">5</th> <th style="text-align: center;">6</th> <th style="text-align: center;">7</th> <th style="text-align: center;">8</th> <th style="text-align: center;">9</th> <th style="text-align: center;">10</th> <th style="text-align: center;">11</th> </tr> </thead> <tbody> <tr> <td> </td><td> </td></tr> </tbody> </table>	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)	Remarks if any	1	2	3	4	5	6	7	8	9	10	11												
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	b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details:	NA																																	
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	c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	NA																																	
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	b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products:																																		
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36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :-	NA										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">(a) Total amount of distributed profits</th> <th style="width: 20%;">amount of reduction as referred to in section</th> <th style="width: 15%;">(b) Total tax paid thereon</th> <th style="width: 20%;">(c) Date of Payments with Amount</th> <th style="width: 30%;">Remarks if any</th> </tr> </thead> <tbody> <tr> <td> </td> <td>115-O(1A)(i) 115-O(1A)(ii)</td> <td> </td> <td>Dates of payment Amount</td> <td> </td> </tr> </tbody> </table>	(a) Total amount of distributed profits	amount of reduction as referred to in section	(b) Total tax paid thereon	(c) Date of Payments with Amount	Remarks if any		115-O(1A)(i) 115-O(1A)(ii)		Dates of payment Amount		
(a) Total amount of distributed profits	amount of reduction as referred to in section	(b) Total tax paid thereon	(c) Date of Payments with Amount	Remarks if any								
	115-O(1A)(i) 115-O(1A)(ii)		Dates of payment Amount									



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	12481000		5121000		
	Gross profit/turnover	2701953	21.65	927511	18.11	
	Net profit/turnover	129874	1.04	-377739	-7.38	
	Stock-in-trade/turnover	0	0.00	0	0.00	
	Material consumed/finished goods produced	0	0.00	0	0.00	

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 received)	Date of demand raised/refund received	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, 2021)						NA
	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	
		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		

For SAKET KALANI & ASSOCIATES

Chartered Accountants

(Firm) Regn No. : 017298C



SAKET KALANI

PARTNER

Membership No: 418344

Place : AJMER

Date : 19/11/2020

UDIN : 20418344AAAADL6345

**GEM GRANITES
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 115BAA (for assessment year 2020-21 only)	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	Depreciation allowable	Written down value at the end of the year
dumper	15%	9,35,000	0	9,35,000	0	0	0	0	1,40,250	7,94,750
Furniture and fitting	10%	4,79,655	0	4,79,655	0	0	0	0	47,965	4,31,689
Plant and Machinery	15%	38,24,838	0	38,24,838	0	0	0	0	5,73,725	32,51,112
Transformer	15%	1,27,500	0	1,27,500	0	0	0	0	19,125	1,08,375
DERRICK CRANE	15%	0	0	0	22,50,000	0	0	0	1,66,750	20,81,250
Excavator Machine	15%	0	0	0	52,54,237	0	0	0	3,94,058	48,60,169
Hammer	15%	0	0	0	32,000	0	0	0	2,400	29,600
Total		53,66,993	0	53,66,993	75,36,237	0	0	0	13,46,285	1,15,56,945

Addition/Deduction in Fixed Assets During the Financial Year

Block 15% DERRICK CRANE

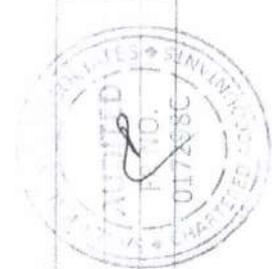
S.No	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	NEW	0	11,00,000	11,00,000	11/12/2019	11/12/2019
2	NEW	0	11,50,000	11,50,000	12/01/2020	12/01/2020
	Total	0	22,50,000	22,50,000		

Block 15% Excavator Machine

S.No	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	NEW	0	52,54,237	52,54,237	16/01/2020	16/01/2020
	Total	0	52,54,237	52,54,237		

Block 15% Hammer

S.No	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	NEW	0	32,000	32,000	12/02/2020	12/02/2020
	Total	0	32,000	32,000		



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
2021-22

PAN: AANFG7175R
Name: GEM GRANITES
Address: C/O SAHU YATRA COMPANY, ADINATHI COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER, 27-
Rajasthan, 91-India, 305801
Status: Firm
Form Number: ITR-5
Filed on: 139(1) Return filed on or before due date
e-Filing Acknowledgement Number: 872334510050122

Current Year business loss, if any	1	0
Total Income		0
Book Profit under MAT, where applicable	2	0
Adjusted Total Income under AMT, where applicable	3	0
Net tax payable	4	0
Interest and Fee Payable	5	0
Total tax, interest and Fee payable	6	0
Taxes Paid	7	7,600
(+)Tax Payable /(-)Refundable (6-7)	8	(-) 7,600
Dividend Tax Payable	9	0
Interest Payable	10	0
Total Dividend tax and interest payable	11	0
Taxes Paid	12	0
(+)Tax Payable /(-)Refundable (11-12)	13	0
Accrued Income as per section 115TD	14	0
Additional Tax payable u/s 115TD	15	0
Interest payable u/s 115TE	16	0
Additional Tax and interest payable	17	0
Tax and interest paid	18	0
(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 05-01-2022 14:04:21 from IP address and verified by RAM SWAROOP MANTRI having PAN AGZPM3272D on using Paper ITR-verification form generated through mode

System Generated

Barcode-QR Code



AANFG7175R05872334510050122E93F3BA152374139FC9177451397C20D7347E02A

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU


FORM NO. 3CB

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

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

1. We have examined the Balance Sheet as on 31-MAR-2021, and the Profit and Loss Account for the period beginning from 1-APR-2020 to ending on 31-MAR-2021, attached herewith, of
GEM GRANITES
 C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER
 PAN **AANFG7175R**
2. We certify that the Balance Sheet and the Profit and Loss Account are in agreement with the books of account maintained at the head office at C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER and 1 Branches
3. (a) We report the following observations/comments/discrepancies/inconsistencies, if any
 - (b) Subject to above -
 - (A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit
 - (B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.
 - (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any give a true and fair view -
 - (i) in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31-MAR-2021; and
 - (ii) in the case of the Profit and Loss Account of the profit of the assessee for the year ended on that date
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any

SN	Qualification Type	Observations/Qualifications
1	Creditors under Micro Small and Medium Enterprises Development Act, 2006 are not ascertainable	The information regarding applicability of MSMED Act, 2006 to the various suppliers/parties is not available with the assessee, hence information as required vide Clause 22 of Chapter V of MSMED Act, 2006 is not been given.
2	All the information and explanations which to the best of my/our knowledge and belief were necessary for the purpose of my/our audit has not been provided by the assessee	true
3	Prior period expenses are not ascertainable from books of account	true
4	Proper books of account, to enable reporting in form 3CD, have not been maintained by the assessee	true
5	Proper stock records are not maintained by the assessee	As explained to us, it is not possible to maintain stock record
6	Records necessary to verify personal nature of expenses not maintained by the assessee	true
7	Records produced for verification of payments through account payee cheque were not sufficient	The assessee has not made any payments exceeding the limit in section 40A(3)/269SS/269T in Cash. However, it is not possible for us to verify whether the payments in excess the specified limit in section 40A(3)/269SS/269T have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence are not in possession of the assessee
8	Documents necessary to verify the reportable transaction were not made available	true
9	Valuation of closing stock is not possible	Valuation has been taken as certified by partner.


 Place AJMER
 Date : 04/01/2022
 UDIN : 22418344AAAAAB8138

Name of Assessee	GEM GRANITES		
Address	C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER, RAJASTHAN, 305801		
Status	Firm	Assessment Year	2021-2022
Ward	(.)	Year Ended	31.3.2021
PAN	AANFG7175R	Partnership Deed	12/11/2014
Residential Status	Resident		
Particular of Business	Manufacturing and Trading		
Nature of Business	WHOLESALE AND RETAIL TRADE-Wholesale of other products n.e.c(09027)		
Stock Valuation Method	Cost Price or Market Price Whichever is less		
A.O Code			
GSTIN No.	08AANFG7175R2ZB		
Filing Status	Original		
Tele	Mob:9829137537		

Computation of Total Income

Income from Business or Profession (Chapter IV D)(Maximum Salary Rs.150000)	-10236
Net profit as per profit & loss a/c	120409
<u>Add:</u>	
Depreciation Debited in P&L A/c	1790352
Interest Paid to Partners	376890
Total	2287651
<u>Less:</u>	
Interest on F.D.R. Consider Separately	10236
Depreciation as per Chart u/s 32	1790352
Interest as per Deed u/s 40(b)	376890
	2177478
	110173
*Brought Forward Depreciation Set off (As per Annexure)	-120409
	10236
Income from Other Sources (Chapter IV F)	10236
Interest on F.D.R.	10236
Gross Total Income	0
Total Income	0
Round off u/s 288 A	0
Deduction u/s 10AA, 35AD, 80H to 80RRB (except sec.80P) not claimed hence AMT not applicable.	
Tax Due @ 30%	0
T.D.S./T.C.S	7600
	-7600
Refundable (Round off u/s 288B)	7600

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

T.C.S. (as per Annexure) 7600
 Due Date for filing of Return October 31, 2021
 Due date extended to 15/02/2022 F. No. 225/49/2021/ITA-11 DI 09-Sep-2021

Salary & Interest Allowable to Partners

Name of Partner	Share % (Profit)	Share % (Loss)	Salary	Interest	Profit	Capital Balance
RAM SWAROOP MANTRI	25.00	25.00	Nil	38205	0	356579
SATYA PRAKASH KABRA	25.00	25.00	Nil	58590	0	546840
DINESH KUMAR GARG	25.00	25.00	Nil	58264	0	543802
GHISI DEVI	25.00	25.00	Nil	221831	0	2070423
Total			0	376890	0	3517644

Statement of Unabsorbed Depreciation Brought/Carried Forward

Assessment Year	Brought Forward	Set off	Carried Forward
2019-2020(27/09/2019)	247865	120409	127456
Total	247865	120409	127456

*Unabsorbed Depreciation Brought Forward Adjusted with Other Source : 10236

*Unabsorbed Depreciation Brought Forward Adjusted with Business Income : 110173

Details of Depreciation

Particulars	Rate	Opening	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
dumper	15%	794750	0	0	794750	0	0	794750	119213	675537
Furniture and fitting	10%	431689	0	0	431689	0	0	431689	43169	388520
Plant and Machinery	15%	3251112	0	0	3251112	0	0	3251112	487667	2763445
transformer	15%	108375	0	0	108375	0	0	108375	16256	92119
DERRICK CRANE	15%	2081250	0	0	2081250	0	0	2081250	312188	1769062
Excavator Machine	15%	4860169	0	0	4860169	0	0	4860169	729025	4131144
Hammer	15%	29600	0	0	29600	0	0	29600	4440	25160
BAR TROLLEY MOUNTED	15%	0	0	865254	865254	0	0	865254	64894	800360
WIRESAW MACHINE	15%	90000	0	0	90000	0	0	90000	13500	76500
Total		11646945	0	865254	12512199	0	0	12512199	1790352	10721847

Details of T.D.S. on Non-Salary(26 AS Import Date:09 Dec 2021)

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	Section
	TOTAL			0	

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
Other Sources	194A		10236	Interest Income:10236	
Total			10236		

Details of T.C.S.(26 AS Import Date:09 Dec 2021)

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
1	MINING ENGINEER AMET (RAJSAMAND)	JDHM04045G	7600	7600
	TOTAL			7600

Maximum Allowable Salary to Partners

Profit Before Remuneration	110173
Maximum Allowable Salary to Partners	
Rs. 1,50,000 or 90% of The First 3,00,000 of Book Profit, Whichever Is More	150000
Maximum Allowable Salary to Partners	150000

R. S. Mantri
Signature
(RAM SWAROOP MANTRI)
For GEM GRANITES
Date-05.01.2022

GEM GRANITES

C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER

Balance Sheet as on 31st March 2021

Liabilities	Amount	Assets	Amount
Capital Account	35,17,643.44	Fixed Assets	1,23,29,407.00
SECURED LOANS	82,45,108.00	Closing Stock	1,09,763.00
UNSECURED LOAN	20,90,000.00	TCS AY 2021-22	7,600.00
DUTIES AND TAXES	1,68,201.00	Sundry Debtors	28,34,611.00
Sundry Creditors	42,39,137.15	Cash in Hand	46,050.79
Provisions	4,92,453.00	Cash at Bank	16,14,693.00
		Deposits (Asset)	15,81,915.00
		Misc. Expenses (ASSET)	1,01,046.00
		RESERVE AND SURPLUS	1,27,456.80
Total	1,87,52,542.59	Total	1,87,52,542.59

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For SAKET KALANI & ASSOCIATES

Chartered Accountants

(Registration No. 017298C)

Rasik Kalani

RASIK KALANI
PARTNER

Membership No.: 418344



Place: AJMER

Date: 04/01/2022

For GEM GRANITES

R. S. Mantri
RAM SWAROOP MANTRI
Partner

GEM GRANITES
C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER

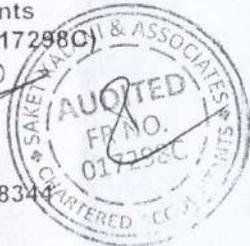
Profit & Loss for the year Ending 31st March 2021

Particulars	Amount	Particulars	Amount
To ACCOUNTING EXP.	2,40,000.00	By Gross Profit	43,60,928.42
To Audit Fees	5,000.00	By FDR Interest Received	10,236.00
To Bank Charges	3,103.86	By IT REFOUND	1,024.00
To DEAD RENT IN MINING	3,72,400.00		
To Interest paid to non resident other than a company or a foreign company	9,37,741.61		
To LEGAL EXP.	61,000.00		
To Office Expenses	1,06,499.86		
To Vechile Repair and Mantinance Exp.	91,042.00		
To Pre. Operative Expenses	27,750.00		
To Staff Salary Paid	2,40,000.00		
To Depreciation	17,90,352.00		
To Balance C/F	4,97,299.09		
	43,72,188.42		43,72,188.42
To Interest to Partners	3,76,890.00	By Balance B/F	4,97,299.09
To Net Profit	1,20,409.09		
Total	4,97,299.09	Total	4,97,299.09

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For SAKET KALANI & ASSOCIATES
Chartered Accountants
(Registration No. 017298C)

Rasik Kalani
RASIK KALANI
PARTNER
Membership No.: 418344



For GEM GRANITES

R. S. Mantri
RAM SWAROOP MANTRI
Partner

Place: AJMER
Date: 04/01/2022

GEM GRANITES

C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER

Trading A/c 1 for the year Ending 31st March 2021

Particulars	Amount	Particulars	Amount
To PURCHASES	18,89,929.96	By Sales of goods	1,36,40,000.00
To DMFT Charges	2,50,516.87	By CLOSING STOCK	1,09,763.00
To Royalty Expenses	25,05,628.75		
To Diesel Expenses	7,96,800.00		
To Power Expenses	28,49,919.00		
To Wages and Salary	10,96,040.00		
To Gross Profit	43,60,928.42		
Total	1,37,49,763.00	Total	1,37,49,763.00

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For SAKET KALANI & ASSOCIATES

Chartered Accountants

(Registration No. 017298C)

For GEM GRANITES

Rasik Kalani
RASIK KALANI
PARTNER

Membership No.: 418344



Place: AJMER
Date: 04/01/2022

R.S. Mantri
RAM SWAROOP MANTRI
Partner

GEM GRANITES

C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER

Capital A/c as on 31st March 2021

Schedule: 1
Dr

Particulars	RAM SWAROOP MANTRI	SATYA PRAKASH KABRA	DINESH KUMAR GARG	GHISI DEVI
To Balance C/F	3,56,578.86	5,46,839.86	5,43,801.86	20,70,422.86
Total	3,56,578.86	5,46,839.86	5,43,801.86	20,70,422.86

Cr

Particulars	RAM SWAROOP MANTRI	SATYA PRAKASH KABRA	DINESH KUMAR GARG	GHISI DEVI
By Balance B/F	3,18,373.86	4,88,249.86	4,85,537.86	18,48,591.86
By Interest to Partners	38,205.00	58,590.00	58,264.00	2,21,831.00
Total	3,56,578.86	5,46,839.86	5,43,801.86	20,70,422.86

List of Deposits (Asset)

Schedule : 11

Particulars	Amount
FDR at Dena Bank (Mining Sec)	2,13,680.00
GST TAX	13,55,995.00
IGST RECEIVABLE	12,240.00
Total	15,81,915.00

List of Misc. Expenses (ASSET)

Schedule : 15

Particulars	Amount
Misc Expenses	1,01,046.00
Total	1,01,046.00

Schedule for Sundry Debtors

Schedule : 12

Particulars	Amount
BHERUNATH MARBLE AND GRANITES	1,79,200.00
BHUTRA GRANITES	98,560.00
Divyanshi mables and granite	39,200.00
KRISHNA GRANITE	98,561.00
Krishna Kanhiya Marble and Granite (Kelwa)	4,71,180.00
Krishna Kanhiya Granite (Kelwa)	92,400.00
LAXMI STORE	1,09,000.00
MAX GRANITE (KEWLA)	1,47,840.00
MURLIDHAR MARBLE	1,47,840.00
Parmeshwar Marble (Kelwa)	2,27,531.00
PROGRESSIVE MARBLE AND GRANITE	-1,20,740.00
RADA JI MARBLE & GRANITE (RAGHUNATHPURA)	3,31,439.00
SEETA MARBLE AND GRANITES	89,600.00
Shan Mineral Chemicals	68,000.00
SHIVAM MARBLE AND GRANITES	1,29,600.00
SHIV OM MARBLES	1,34,400.00

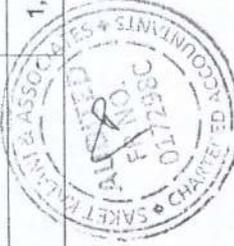


GEM GRANITES
C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER

Fixed Assets as on 31st March 2021

Schedule: 7

Particulars	Dep. rate	Opening Balance	Addition		Sales During Year	Total	Depreciation	Closing Balance
			More Than 180 Days	Less Than 180 days				
BAR TROLLEY MOUNTED WIRESAW MACHINE dumper	15.00%	90,000.00	-	8,65,254.00	-	8,65,254.00	64,894.00	8,00,360.00
Furniture and fitting Plant and Machinery transformer	15.00%	7,94,750.00	-	-	-	7,94,750.00	1,19,213.00	6,75,537.00
DERRICK CRANE	15.00%	4,31,689.00	-	-	-	4,31,689.00	43,169.00	3,88,520.00
Excavator Machine	15.00%	32,51,112.00	-	-	-	32,51,112.00	4,87,667.00	27,63,445.00
Hammer	15.00%	1,08,375.00	-	-	-	1,08,375.00	16,256.00	92,119.00
Land at Bhim	0.00%	20,81,250.00	-	-	-	20,81,250.00	3,12,188.00	17,69,062.00
		48,60,169.00	-	-	-	48,60,169.00	7,29,025.00	41,31,144.00
		29,600.00	-	-	-	29,600.00	4,440.00	25,160.00
		16,07,560.00	-	-	-	16,07,560.00	-	16,07,560.00
Total		1,32,54,505.00	-	8,65,254.00	-	1,41,19,759.00	17,90,352.00	1,23,29,407.00



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	GEM GRANITES			
02	Address	C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER			
03	Permanent Account Number (PAN)	AANFG7175R			
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	RAJASTHAN		08AANFG7175R22B	
05	Status	Partnership Firm			
06	Previous year	from 1-APR-2020 to 31-MAR-2021			
07	Assessment year	2021-22			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted			
		Clause 44AB(e)-When provisions of section 44AD(4) are applicable			
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 (%)					
			RAM SWAROOP MANTRI		25.00					
			SATYA PRAKASH KABRA		25.00					
			DINESH KUMAR GARG		25.00					
			GHISI DEVI		25.00					
09	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							
			Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks		
10	a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)	Sector		Sub Sector	Code				
			MANUFACTURING		Manufacture of non-metallic mineral products	04058				
			b) If there is any change in the nature of business or profession, the particulars of such change							
			Business	Sector	Sub Sector	Code	Remarks if any.			
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed	Cash Book, Bank Book, Ledger, Journal, Purchases Register, Sales Register							
			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.)	C/O SAHU YATRA COMPANY, ADINATH COLONY, KISHANGARH, JAIPUR ROAD PURANI MILL, RAJASTHAN, 305801, INDIA		Cash Book, Bank Book, Ledger, Journal, Purchases Register, Sales Register (Computerized)			
					c) List of books of account and nature of relevant documents examined.			Cash Book, Bank Book, Ledger, Journal, 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)					
					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.	Remarks if any:			
							Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	

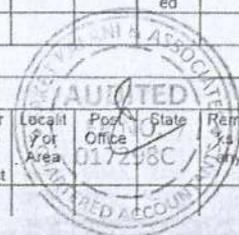


d)	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)										No		
e)	If answer to (d) above is in the affirmative, give details of such adjustments												
	Particulars	Increase in profit (Rs)	Decrease in profit(Rs)	Net Effect(Rs)	Remarks if any.								
f)	Disclosure as per ICDS												
	ICDS	Disclosure								Remarks if any:			
14	a)	Method of valuation of closing stock employed in the previous year							Raw Material and Finished Goods Cost or NRV Whichever is lower				
	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								
16	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											

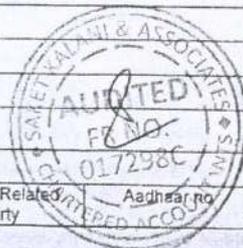


f) Written down value at the end of the year.			
19 Amounts admissible under sections			
Section	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any.
20 a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [Section 36(1)(ii)]		Nil	
Description	Amount	Remarks if any:	
b) Details of contributions received from employees for various funds as referred to in section 36(1)(va)		Nil	
Name of Fund	Amount	Actual Date	Due Date The actual amount paid

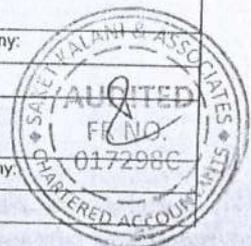
21 a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc															
1	expenditure of capital nature, Nil														
Particulars	Amount in Rs. Remarks if any:														
2	expenditure of personal 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 in 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	Localty 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	Localty or Area	Post Office	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	Localty or Area	Post Office	State	Amount of tax deducted	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 payer	PAN of the Payer	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 payer	PAN of the Payer	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:					
viii Payment to PF/other fund etc. under sub-clause (iv)																		
ix Tax paid by employer for perquisites under sub-clause (v)																		
c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof.																		
Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks												
Interest	Section 40b	376890		376890		As per partnership deed.												
d) D.allowance/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												



DINESH KUMAR GARG	Partner			58264	Interest to Partner				
GHISI DEVI	Partner			221831	Interest to Partner				
RAM SWAROOP MANTRI	Partner			38205	Interest to Partner				
SATYA PRAKASH KABRA	Partner			58590	Interest to Partner				
DINESH KUMAR GARG	Partner			0	Remuneration to Partner				
GHISI DEVI	Partner			0	Remuneration to Partner				
RAM SWAROOP MANTRI	Partner			0	Remuneration to Partner				
SATYA PRAKASH KABRA	Partner			0	Remuneration to Partner				
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								
	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)(viii), 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)(vii)(b), 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:					
29	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:					



Interest of any amount borrowed or held 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 hand	Amount borrowed	Interest	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 of due including interest	Amount repaid	Date of Repayment	

30	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									

30	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(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								

30	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)															NA
		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															Nil
		Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Aadhaar no	Amount of loan or deposit taken or accepted	Whether the loan/deposit was incurred up during the Previous Year	Maximum amount outstanding in the account as per title during the Previous Year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft							

	b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year															Nil
		Name of the person from whom specified sum is received	Address of the 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)	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) 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
	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					Nil		
	Name of the payee	Address of the payee	PAN 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
	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/115B AC/115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115B AD	Amount as assessed (give reference to relevant order)	
							Amount	Order U/S and date



- b) Whether a change of incorporation of the company has taken place in the previous year or in which the losses accrued 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. **NA**
- d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year. If yes, please furnish details of the same. **NA**
- 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. For tax zone details of deductions, if any, admissible under Chapter III or Chapter IIIA (Section 10A, Section 10AA)

Section	Amount	Remarks if any
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34. a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII B or Chapter XVII C; if yes please furnish:

Tax Deduction and Collection 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 returned to be deducted or collected (col of (4))	Total amount on which tax was deducted or collected at specified rate (col of (5))	Amount of tax deducted or collected (col of (6))	Total amount on which tax was deducted or collected at less than specified rate (col of (7))	Amount of tax deducted or collected (col of (8))	Amount of tax deducted or collected (col of (9))	Remarks if any
1	2	3	4	5	6	7	8	9	10	11

b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details:

Tax Deduction and Collection Number (TAN)	Type of Tax	Date due 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	Remarks if any
---	-------------	-------------------------	---------------------------------	--	--	----------------

c) Whether the assessee is liable to pay interest under section 201(1A) or section 201(1). If yes, please furnish:

Tax Deduction and Collection Number (TAN)	Amount of interest under section 201(1A) or 201(1) as payable	Amount paid out of column (2)	Date of payment	Remarks if any
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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	percentage of excess, if any
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NA

b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by products:

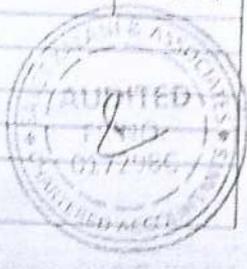
A. Raw Materials										
Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	% yield of finished products	percentage of yield	percentage of excess, if any	
NA										
B. Finished products:										
Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	percentage of excess, if any			
NA										
C. By products										
Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	percentage of excess, if any			
NA										

36. A) Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (a) of clause (22) of section 2

Amount Received (Rs)	Date of receipt	Remarks if any
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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.

Disqualification or disagreement	Remarks if any
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	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		13640000		12481000	
	Gross profit/turnover	4360928	13640000	31.97	2701953	21.65
	Net profit/turnover	120409	13640000	0.88	129874	1.04
	Stock-in-trade/turnover	109763	13640000	0.80	0	0
	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 received)	Date of demand raised/refund received	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)					NA
	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
		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	

For SAKET KALANI & ASSOCIATES

Chartered Accountants
(Firm Regn No.: 017298C)



Place : AJMER

Date : 04/01/2022

UDIN : 22418344AAAAAB8138

Membership No: 418344

GEM GRANITES
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/115BA D (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 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	Depreciation allowable	Written down value at the end of the year
dumper	15%	7,94,750	0	0	7,94,750	0	0	0	0	1,19,213	6,75,537
Furniture and fitting	10%	4,31,688	0	0	4,31,688	0	0	0	0	43,169	3,88,520
Plant and Machinery	15%	32,51,112	0	0	32,51,112	0	0	0	0	4,87,667	27,63,445
transformer	15%	1,08,375	0	0	1,08,375	0	0	0	0	16,256	92,119
DERRICK CRANE	15%	20,81,250	0	0	20,81,250	0	0	0	0	3,12,188	17,69,062
Excavator Machine	15%	48,60,169	0	0	48,60,169	0	0	0	0	7,29,025	41,31,144
Hammer	15%	29,600	0	0	29,600	0	0	0	0	4,440	25,160
BAR TROLLEY MOUNTED	15%	0	0	0	0	8,65,254	0	0	0	64,894	8,00,360
WIRESAW MACHINE	15%	90,000	0	0	90,000	0	0	0	0	13,500	76,500
Total		1,16,46,945	0	0	1,16,46,945	8,65,254	0	0	0	17,90,352	1,07,21,847

Addition/Deduction in Fixed Assets During the Financial Year

Block 15% BAR TROLLEY MOUNTED

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	0	8,65,254	8,65,254	09/10/2020	09/10/2020
	Total	0	8,65,254	8,65,254		



Acknowledgement Number:489331511130922

Date of filing:13-09-2022

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	AANFG7175R	
Name	GEM GRANITES	
Address	C/O SAHU YATRA COMPANY , ADINATH COLONY , JAIPUR ROAD PURANI MILL , KISHANGARH,AJMER , 27- Rajasthan , 91-India , 305801	
Status	Firm	
Filed u/s	139(1) Return filed on or before due date	
	Form Number	ITR-5
	e-Filing Acknowledgement Number	489331511130922
Current Year business loss, if any	1	0
Total Income		2,20,200
Book Profit under MAT, where applicable	2	0
Adjusted Total Income under AMT, where applicable	3	2,20,200
Net tax payable	4	68,702
Interest and Fee Payable	5	2,295
Total tax, interest and Fee payable	6	70,997
Taxes Paid	7	1,12,000
(+) Tax Payable (-) Refundable (6-7)	8	(-) 41,000
Accrued Income as per section 115TD	9	0
Additional Tax payable u/s 115TD	10	0
Interest payable u/s 115TE	11	0
Additional Tax and interest payable	12	0
Tax and interest paid	13	0
(+) Tax Payable (-) Refundable (12-13)	14	0

Income Tax Return submitted electronically on 13-09-2022 18:19:34 from IP address 103.179.0.215 and verified by RAM SWAROOP MANTRI
having PAN AGZPM3272D on 13-09-2022 18:19:33 using generated through mode

System Generated

Barcode/QR Code



AANFG7175R0548933151113092235697024A26AE12036A3141E861A5115846FFC33

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



FORM NO. 3CB

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

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

1. We have examined the Balance Sheet as on 31-MAR-2022, and the Profit and Loss Account for the period beginning from 1-APR-2021 to ending on 31-MAR-2022, attached herewith, of
GEM GRANITES
C/O SAHU YATRA COMPANY ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER
PAN AANFG7175R
2. We certify that the Balance Sheet and the Profit and Loss Account are in agreement with the books of account maintained at the head office at C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER and 1 Branches
3. (a) We report the following observations/comments/discrepancies/inconsistencies, if any

(b) Subject to above -
(A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.
(B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.
(C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any give a true and fair view:-
(i) in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31-MAR-2022; and
(ii) in the case of the Profit and Loss Account of the profit of the assessee for the year ended on that date
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
1	All the information and explanations which to the best of my/our knowledge and belief were necessary for the purpose of my/our audit has not been provided by the assessee.	TRUE
2	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	The information regarding applicability of MSMED Act, 2006 to the various suppliers/parties is not available with the assessee, hence information as required vide Clause 22 of Chapter V of MSMED Act, 2006 is not been given.
3	Valuation of closing stock is not possible.	Valuation has been taken as certified by partner.
4	Proper stock records are not maintained by the assessee.	As explained to us, it is not possible to maintain stock record
5	Others	It is not possible to determine break-up of total expenditure of entities registered or not registered under the GST, as necessary information is not maintained by the assessee in its books of accounts.

For SAKET KALANI & ASSOCIATES
Chartered Accountants
(Firm Regn No.: 017298C)

(RASIK KALANI)
PARTNER
Membership No: 418344

Place : AJMER
Date : 13/09/2022
UDIN : 22418344ASBEFF6223

Name of Assessee	GEM GRANITES		
Address	C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER, RAJASTHAN, 305801		
Status	Firm	Assessment Year	2022-2023
Ward	. . (.)	Year Ended	31.3.2022
PAN	AANFG7175R	Partnership Deed	12/11/2014
Residential Status	Resident		
Particular of Business	Manufacturing and Trading		
Nature of Business	WHOLESALE AND RETAIL TRADE-Wholesale of other products n.e.c(09027)		
Stock Valuation Method	Cost Price or Market Price Whichever is less		
A.O. Code	.		
GSTIN No.	08AANFG7175R2ZB		
Filing Status	Original		
Tele:	Mob:9829137537		

Computation of Total Income

Income from Business or Profession (Chapter IV D)(Maximum Salary Rs.469853) 205632

Net profit as per profit & loss a/c 347656

Add:

Depreciation Debited in P&L A/c	1588852
Interest Paid to Partners	422117
Remuneration Paid to Partners	300000
Total	<u>2658625</u>

Less:

Interest on F.D.R. Consider Separately	14568
Depreciation as per Chart u/s 32	1588852
Interest as per Deed u/s 40(b)	<u>422117</u>
	<u>2025537</u>
	633088

Profit Before Remuneration 633088

Remuneration Allowable 300000

333088

Brought Forward Depreciation Set off -127456

Income from Other Sources (Chapter IV F) 14568

Interest on F.D.R. 14568

Gross Total Income 220200

Total Income 220200

Round off u/s 288 A 220200

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

Tax Due @ 30% 66060

Health & Education Cess (HEC) @ 4.00% 2642

68702

T D S / T C S 12000

56702

Advance Tax 100000

-43298

NAME OF ASSESSEE : GEM GRANITES A.Y. 2022-2023 PAN : AANFG7175R Code :VISHAL-02

Interest u/s 234 A/B/C	2295
	-41003
Refundable (Round off u/s 288B)	41000

Interest Charged	(Rs.)	T.D.S./ T.C.S. From	(Rs.)
u/s 234C	2295	Non-Salary(as per Annexure)	12000

(255+765+1275+0)

Interest calculated upto September,2022, Due Date for filing of Return October 31, 2022

Prepaid taxes (Advance tax and Self assessment tax)26 AS Import Date:13 Sep 2022

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1	6910333	15/03/2022	63182	IDBI BANK LTD. NAVI MUMBAI	100000
Total					100000

Salary & Interest Allowable to Partners

Name of Partner	Share % (Profit)	Share % (Loss)	Salary	Interest	Profit	Capital Balance
RAM SWAROOP MANTRI	25.00	25.00	75000	42789	86914	529418
SATYA PRAKASH KABRA	25.00	25.00	75000	65621	86914	742511
DINESH KUMAR GARG	25.00	25.00	75000	65256	86914	739108
GHISI DEVI	25.00	25.00	75000	248451	86914	2448924
Total			300000	422117	347656	4459961

Statement of Unabsorbed Depreciation Brought/Carried Forward

Assessment Year	Brought Forward	Set off	Carried Forward
2019-2020(27/09/2019)	127456	127456	0
Total	127456	127456	0

Details of Depreciation

Particulars	Rate	Opening	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
DUMPER	15%	675537	0	0	675537	0	0	675537	101331	574206
Furniture and fitting	10%	388520	0	0	388520	0	0	388520	38852	349668
Plant and Machinery	15%	2763445	0	0	2763445	0	0	2763445	414517	2348928
Transformer	15%	92119	0	0	92119	0	0	92119	13818	78301
DERRICK CRANE	15%	1769062	0	0	1769062	0	0	1769062	265359	1503703
Excavator Machine	15%	4131144	0	0	4131144	0	0	4131144	619672	3511472
Hammer	15%	25160	0	0	25160	0	0	25160	3774	21386
BAR TROLLEY MOUNTED COMPRESSOR	15%	800360	0	0	800360	0	0	800360	120054	680306
WIRESAW MACHINE	15%	76500	0	0	76500	0	0	76500	11475	65025
Total		10721847	0	0	10721847	0	0	10721847	1588852	9132995

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)	56702	15.00	8505	0	8500	3	255
2.	Second (Up to Sep)	56702	45.00	25516	0	25500	3	765
3.	Third (Up to Dec)	56702	75.00	42527	0	42500	3	1275
4.	Fourth (Up to March)	56702	100.00	56702	100000	-43200	1	0
Total								2295

GST Turnover Detail

S.NO.	GSTIN	Turnover
1	08AANFG7175R2ZB	20141000
TOTAL		20141000

Details of Turnover as per GSTR-3B (Imported From Form 26AS)

S.NO.	GSTIN	ARN	Date	Period	Taxable Turnover	Total Turnover
1	08AANFG7175R2ZB	AA080421225620P	25-May-2021	April,2021	566000	566000
2	08AANFG7175R2ZB	AA080621854719R	22-Jul-2021	June,2021	1740000	1740000
3	08AANFG7175R2ZB	AA080521256282E	25-Jun-2021	May,2021	250000	250000
4	08AANFG7175R2ZB	AA080821461478U	19-Sep-2021	August,2021	2215000	2215000
5	08AANFG7175R2ZB	AA080721385509S	18-Aug-2021	July,2021	2060000	2060000
6	08AANFG7175R2ZB	AA0809219889964	20-Oct-2021	September,2021	2435000	2435000
7	08AANFG7175R2ZB	AA081021474134M	20-Nov-2021	October,2021	3675000	3675000
8	08AANFG7175R2ZB	AA0802224871269	19-Mar-2022	February,2022	1315000	1315000
9	08AANFG7175R2ZB	AA081221974300K	21-Jan-2022	December,2021	1295000	1295000
10	08AANFG7175R2ZB	AA081121493163G	20-Dec-2021	November,2021	870000	870000
11	08AANFG7175R2ZB	AA080122573012R	21-Feb-2022	January,2022	1605000	1605000
12	08AANFG7175R2ZB	AB080322259898M	27-Apr-2022	March,2022	2115000	2115000
Total					20141000.00	20141000.00

Details of T.D.S. on Non-Salary(26 AS Import Date:13 Sep 2022)

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	Section
1	BANK OF BARODA	MUMB11202C	8000	8000	194N
2	BANK OF BARODA	MUMB11202C	4000	4000	194N
TOTAL				12000	

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
NA	194N	600000			12000
Other Sources	194A	14369	14568	Interest Income:14568	
Total		614369	14568		12000

Maximum Allowable Salary to Partners

Profit Before Remuneration	633088
Maximum Allowable Salary to Partners	
1. 90% On First 3,00,000 of Book Profit	270000
2. 60% of the rest (333088 x 0.6)	199853
Maximum Allowable Salary to Partners	469853

Signature

(RAM SWAROOP MANTRI)

For GEM GRANITES

Date-13.09.2022

GEM GRANITES
C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER

Balance Sheet as on 31st March 2022

Liabilities	Amount	Assets	Amount
Capital Account	44,59,961.06	Fixed Assets	1,07,40,555.00
SECURED LOANS	46,72,491.90	Closing Stock	1,26,450.00
UNSECURED LOAN	5,00,000.00	SUNDRY DEBTORS	39,23,359.00
DUTIES & TAXES	11,16,796.00	CASH IN HAND	78,466.74
SUNDRY CREDITORS	77,31,854.15	CASH AT BANK	19,83,437.55
PROVISIONS	1,62,489.00	TCS A.Y. 2021-22	7,600.00
		DEPOSITS ASSET	2,28,049.00
		TDS A.Y. 2022-23	12,000.00
		LOANS & ADVANCES	5,00,000.00
		MISC. EXPENSES	73,296.00
		ADVANCE INCOME TAX	1,00,000.00
		DUTIES & TAXES	8,70,378.82
Total	1,86,43,592.11	Total	1,86,43,592.11

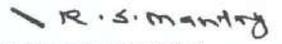
The accompanying notes are an integral part of the financial statements.

As per our report of even date
For SAKET KALANI & ASSOCIATES
Chartered Accountants
(Registration No. 017298C)


RASIK KALANI
PARTNER
Membership No.: 418344



For GEM GRANITES


RAM SWAROOP MANTRI
Partner

Place: AJMER
Date: 13/09/2022

GEM GRANITES
C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER

Profit and Loss A/c for the year Ending 31st March 2022

Particulars	Amount	Particulars	Amount
To ACCOUNTING EXP.	3,60,000.00	By Gross Profit	49,72,733.28
To Audit Fees	6,000.00	By FDR Interest Received	14,568.44
To BANK CHARGES	7,820.40		
To GST FEES	3,46,998.00		
To Interest paid	7,05,457.90		
To Office Expenses	2,74,650.00		
To Pre. Operative Expenses	27,750.00		
To Staff Salary Paid	6,00,000.00		
To Depreciation	15,88,852.00		
To Balance C/F	10,69,773.42		
	49,87,301.72		49,87,301.72
To Salary to Partners	3,00,000.00	By Balance B/F	10,69,773.42
To Interest to Partners	4,22,117.00		
To Net Profit	3,47,656.42		
Total	10,69,773.42	Total	10,69,773.42

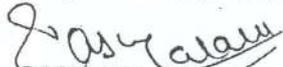
The accompanying notes are an integral part of the financial statements.

As per our report of even date

For SAKET KALANI & ASSOCIATES

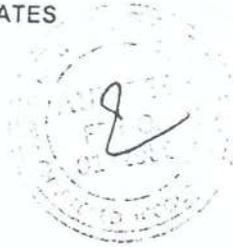
Chartered Accountants

(Registration No. 017298C)


RASIK KALANI

PARTNER

Membership No.: 418344



For GEM GRANITES


RAM SWAROOP MANTRI
Partner

Place: AJMER

Date: 13/09/2022

GEM GRANITES

C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER

Trading A/c for the year Ending 31st March 2022

Particulars	Amount	Particulars	Amount
To Opening Stock	1,09,763.00	By Sales of goods	2,01,41,000.00
To PURCHASES	30,84,983.72	By CLOSING STOCK	1,26,450.00
To DMFT Charges	5,64,016.00		
To Royalty Expenses	56,40,411.00		
To Deisel Expenses	8,38,300.00		
To Power Expenses	33,28,643.00		
To Wages and Salary	17,28,600.00		
To Gross Profit	49,72,733.28		
Total	2,02,67,450.00	Total	2,02,67,450.00

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For SAKET KALANI & ASSOCIATES

Chartered Accountants

(Registration No. 017298C)

Rasik Kalani

RASIK KALANI

PARTNER

Membership No.: 418344



For GEM GRANITES

R.S. Mantri
RAM SWAROOP MANTRI
Partner

Place: AJMER

Date: 13/09/2022

GEM GRANITES

C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER

Capital A/c as on 31st March 2022

Schedule: 1
Dr

Particulars	RAM SWAROOP MANTRI	SATYA PRAKASH KABRA	DINESH KUMAR GARG	GHISI DEVI
To RESERVE AND SURPLUS	31,863.95	31,863.95	31,863.95	31,863.95
To Balance C/F	5,29,418.02	7,42,511.02	7,39,108.02	24,48,924.00
Total	5,61,281.97	7,74,374.97	7,70,971.97	24,80,787.95

Cr

Particulars	RAM SWAROOP MANTRI	SATYA PRAKASH KABRA	DINESH KUMAR GARG	GHISI DEVI
By Balance B/F	3,56,578.86	5,46,839.86	5,43,801.86	20,70,422.86
By Net Profit	86,914.11	86,914.11	86,914.11	86,914.09
By Salary to Partners	75,000.00	75,000.00	75,000.00	75,000.00
By Interest to Partners	42,789.00	65,621.00	65,256.00	2,48,451.00
Total	5,61,281.97	7,74,374.97	7,70,971.97	24,80,787.95

Annexure for SECURED LOANS

Particulars	Amount
ICICI BANK LOAN NEW	33,34,525.00
INDUSIND BANK	2,37,266.08
INDUSIND BANK NEW LOAN	11,00,700.82
Total	46,72,491.90

Annexure for UNSECURED LOAN

Particulars	Amount
ANSHU MUNDRA	5,00,000.00
Total	5,00,000.00

Annexure for DEPOSITS ASSET

Particulars	Amount
FDR AT DENA BANK	2,28,049.00
Total	2,28,049.00

Annexure for LOANS & ADVANCES

Particulars	Amount
MAHAVEER	5,00,000.00
Total	5,00,000.00

Annexure for CASH AT BANK

Particulars	Amount
AU SMALL FINANCE BANK C/A	5,79,442.49
BANK OF BARODA (DENA BANK) C/A	14,03,995.06
Total	19,83,437.55

Annexure for SUNDRY DEBTORS

Particulars	Amount
ABHIJEET MARBLE	3,13,600.00
ASHISH GRANITES PVT LTD.	6,36,160.00

GEM GRANITES
C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER

Fixed Assets as on 31st March 2022

Particulars	Dep. rate	Opening Balance	Addition		Sales During Year	Total	Depreciation	Closing Balance
			More Than 180 Days	Less Than 180 days				
dumper	15.00%	6,75,537.00	-	-	-	6,75,537.00	1,01,331.00	5,74,206.00
Furniture and fitting	10.00%	3,88,520.00	-	-	-	3,88,520.00	38,852.00	3,49,668.00
Plant and Machinery	15.00%	27,63,445.00	-	-	-	27,63,445.00	4,14,517.00	23,48,928.00
transformer	15.00%	92,119.00	-	-	-	92,119.00	13,818.00	78,301.00
DERRICK CRANE	15.00%	17,69,062.00	-	-	-	17,69,062.00	2,65,359.00	15,03,703.00
Excavator Machine	15.00%	41,31,144.00	-	-	-	41,31,144.00	6,19,672.00	35,11,472.00
Hammer	15.00%	25,160.00	-	-	-	25,160.00	3,774.00	21,386.00
BAR TROLLEY MOUNTED COMPRESSOR	15.00%	8,00,360.00	-	-	-	8,00,360.00	1,20,054.00	6,80,306.00
WIRESAW MACHINE	15.00%	76,500.00	-	-	-	76,500.00	11,475.00	65,025.00
LAND AT BHIM	0.00%	16,07,560.00	-	-	-	16,07,560.00	-	16,07,560.00
Total		1,23,29,407.00				1,23,29,407.00	15,88,852.00	1,07,40,555.00

Schedule: 7

FORM NO. 3CD

[See rule 6G(2)]

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

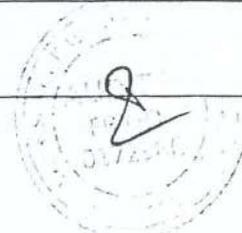
Part A

01	Name of the assessee	GEM GRANITES			
02	Address	C/O SAHU YATRA COMPANY, ADINATH COLONY, JAIPUR ROAD PURANI MILL, KISHANGARH, AJMER			
03	Permanent Account Number (PAN)	AANFG7175R			
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	RAJASTHAN		08AANFG7175R2ZB	
05	Status	Partnership Firm			
06	Previous year	from 1-APR-2021 to 31-MAR-2022			
07	Assessment year	2022-23			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	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			
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 (%)			
			RAM SWAROOP MANTRI		25.00			
			SATYA PRAKASH KABRA		25.00			
			DINESH KUMAR GARG		25.00			
			GHISI DEVI		25.00			
09	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					
			Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
10	a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)	Sector		Sub Sector	Code		
			MANUFACTURING		Manufacture of non-metallic mineral products	04058		
			b) If there is any change in the nature of business or profession, the particulars of such change.					
			Business	Sector	Sub Sector	Code	Remarks if any:	
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed	Cash Book, Bank Book, Ledger, Journal, Purchases Register, Sales Register					
			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)	C/O SAHU YATRA COMPANY, ADINATH COLONY, KISHANGARH, JAIPUR ROAD PURANI MILL, RAJASTHAN, 305801, INDIA		Cash Book, Bank Book, Ledger, Journal, Purchases Register, Sales Register (Computerized)	
					c) List of books of account and nature of relevant documents examined		Cash Book, Bank Book, Ledger, Journal, 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		Remarks if any:
14	a) Method of valuation of closing stock employed in the previous year.			Raw Material and Finished Goods :- Cost or NRV Whichever is lower
	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:
16	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:		
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)]												
Nil												
Description				Amount			Remarks if any:					
b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):												
Nil												
Name of Fund				Amount			Actual Date		Due Date		The actual amount paid	
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												

20 Salary payable outside India to a non-resident without TDS etc. Nil

Date of payment	Amount paid	Name of the payee	PAN of the payee	Aadhaar no.	City or Town or District	Local or Area	Post Office	State	Remarks if any

21 Payments of other funds etc. under clause (b)

a) Tax paid by employer for perquisites, interest etc. under clause (v)
 Amounts deemed to be profits and interest etc. being interest, salary, bonus, commission or remuneration payable to the partner under section 40(b) and computation thereof

Particulars	Taxable	Amount paid	Description	Amount admissible	Amount inadmissible	Remarks
Interest	Section 40b	422117		422117		As per partnership deed
Salary	Section 40b	300000		300000		As per partnership deed

22 Disallowance deemed income under section 40A(3)

A On the basis of the examination of books of account and other relevant documents and evidence whether the expenditure covered under section 40A(3) read with rule 40D were made by account payee cheque drawn on a bank or account payee bank draft if not please furnish the details of amount received in bank profits and gains of the assessee for the relevant assessment year.

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 and evidence whether the payment covered under section 40A(3) read with rule 40D were made by account payee cheque drawn on a bank or account payee bank draft if not please furnish the details of amount received in bank profits and gains of the assessee for the relevant assessment year.

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no.	Remarks if any

(a) provision for payment of gratuity not within the scope of section 40A(3)

Nil

(b) any sum paid by the assessee as interest on loan not allowable under section 40A(3)

Nil

(c) particulars of any liability for interest etc.

Nil

Nature of liability

Remarks if any

(d) amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to the income which does not form part of the total income

Nil

Particulars

Amount

Remarks if any

(e) amount inadmissible under the proviso to section 28

Nil

23 Amount of interest inadmissible under section 28 of the Micro, Small and Medium Enterprises Development Act, 2006

Nil

24 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.
DINESH KUMAR GARG	PARTNER		65256	INTEREST TO PARTNER		
GHISI DEVI	PARTNER		248451	INTEREST TO PARTNER		
RAM SWAROOP MANTRI	PARTNER		42789	INTEREST TO PARTNER		
SATYA PRAKASH KABRA	PARTNER		65621	INTEREST TO PARTNER		
DINESH KUMAR GARG	PARTNER		75000	REMUNERATION TO PARTNER		
GHISI DEVI	PARTNER		75000	REMUNERATION TO PARTNER		
RAM SWAROOP MANTRI	PARTNER		75000	REMUNERATION TO PARTNER		
SATYA PRAKASH KABRA	PARTNER		75000	REMUNERATION TO PARTNER		

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

Nil

Section

Description

Amount

Remarks if any

26 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								
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)(viiia), 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:					
29 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	Pinc ode	City or Town or District	Local ity or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment	
30 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.				
30 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:			
30 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)													NA				
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													Nil				
Name of the lender or depositor		Address of the lender or depositor		PAN of the lender or depositor		Aadhaar no		Amount of loan or deposit taken or accepted		Whether the loan/deposit it 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	
31 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								
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								
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								
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								
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		
MUKESH CHAPARWAL	AJMER		580000	580000	Cheque	Account payee cheque		
RUKMADEVI MANTRI	AJMER		200000	200000	Cheque	Account payee cheque		
SAMYAK ENTERPRISES	AJMER		200000	200000	Cheque	Account payee cheque		
SUNIL KABRA	AJMER		500000	500000	Cheque	Account payee cheque		
TILAK MUNDRA	AJMER		110000	110000	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								

	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/115B AC/115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115B AD	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				No				

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Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)	Remarks if any:
1	2	3	4	5	6	7	8	9	10	11
b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details						NA				
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				Remarks if any:	
c) Whether the assessee is liable to pay interest under section 201(A) or section 206C(7). If yes, please furnish						NA				
Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(A)/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	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage 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.										
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
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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		20141000		13640000		
	Gross profit/turnover	4972733	20141000	24.69	4360928	13640000	31.97
	Net profit/turnover	347656	20141000	1.73	120409	13640000	0.88
	Stock-in-trade/turnover	126450	20141000	0.63	109763	13640000	0.80
	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 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 received)	Date of demand raised/refund received	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)				NA			

For SAKET KALANI & ASSOCIATES

Chartered Accountants

(Firm Regn No.: 017298C)



Rasik Kalani
(RASIK KALANI)

PARTNER

Membership No: 418344

Place :AJMER

Date : 13/09/2022

UDIN : 22418344ASBEFF6223