

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 at 31st March **2018** and the **Profit and loss account** for the period beginning from **01/04/2017** to ending on **31/03/2018** attached herewith, of **SAIYYED AVESHALI PROP. M/S OWAIS ALI OVERSEAS 1, WAHID NAGAR., RATLAM, MADHYA PRADESH, 457001 BNFA7100L.**

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 **1, WAHID NAGAR RATLAM,** and **0** 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 purposes 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** knowledge and belief, were necessary for the 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 31st March, **2018** ;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 and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications
--------	--------------------	-----------------------------

Place
Date

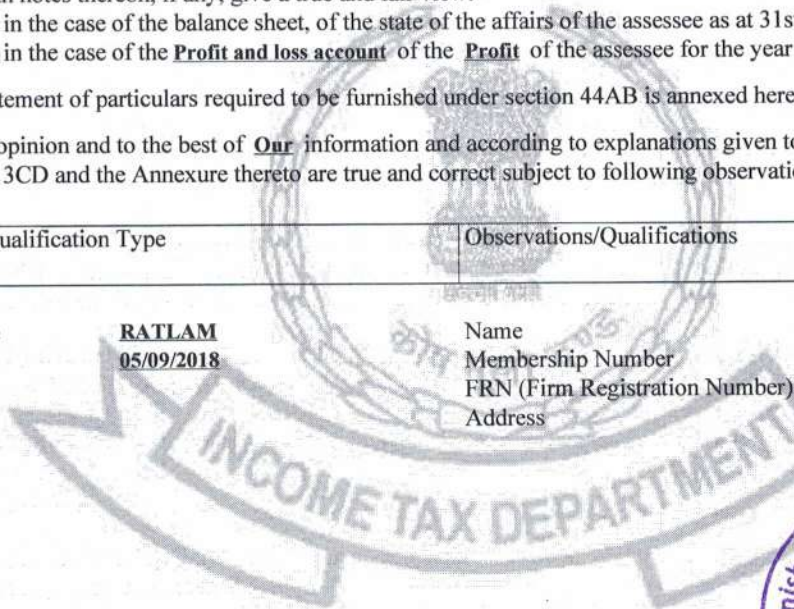
RATLAM
05/09/2018

Name
Membership Number
FRN (Firm Registration Number)
Address

MANISH GUGLIYA
406472

015965C

62, PALACE ROAD, OPP. M.P.E.B. OFFICE., RATLAM, MADHYA PRADESH, 457001



FORM NO. 3CD

[See rule 6G(2)]

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

1	Name of the assessee	SAIYYED AVESHALI PROP. M/S OWAIS ALI OVERSEAS				
2	Address	1, WAHID NAGAR, , RATLAM, MADHYA PRADESH, 457001				
3	Permanent Account Number (PAN)	BNFPA7100L				
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	Yes				
	Sl No.	Type	Registration Number			
	1	Goods and Services Tax MADHYA PRADESH	23BNFPA7100LIZG			
5	Status	Individual				
6	Previous year from	01/04/2017 to 31/03/2018				
7	Assessment Year	2018-19				
8	Indicate the relevant clause of section 44AB under which the audit has been conducted					
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted				
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits				
9 a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?					
	Name					Profit Sharing Ratio (%)
	Nil					
9 b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.					
	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
10 a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).					
	Sector	Sub Sector			Code	
	CONSTRUCTION	Construction and maintenance of roads, rails, bridges, tunnels, ports, harbour, runways etc.			06005	
	WHOLESALE AND RETAIL TRADE	Wholesale of construction material			09011	
	WHOLESALE AND RETAIL TRADE	Wholesale of other products n.e.c			09027	
10 b	If there is any change in the nature of business or profession, the particulars of such change					
	Business	Sector	SubSector			Code
	Nil					
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					
	Books prescribed					
	CASH BOOK, LEDGER, JOURNAL (COMPUTER GENERATED)					
11 b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above					
	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
	CASH BOOK, LEDGER, JOURNAL (COMPUTER GENERATED)	1, WAHID NAGAR		RATLAM	MADHYA PRADESH	457001
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
	Books Examined					
	CASH BOOK, LEDGER, JOURNAL (COMPUTER GENERATED)					
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, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).					
	Section					Amount
	Nil					
13 a	Method of accounting employed in the previous year			Mercantile system		



13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.			No						
13 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.)							
13 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						
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.									
	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)						
	Total									
13 f	Disclosure as per ICDS.									
	ICDS	Disclosure								
14 a	Method of valuation of closing stock employed in the previous year.			At Cost or Net Realisable Value, which ever is lower						
14 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.)							
15	Give the following particulars of the capital asset converted into stock-in-trade									
	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade						
	Nil									
16	Amounts not credited to the profit and loss account, being:-									
16 a	The items falling within the scope of section 28									
	Description			Amount						
	Nil			0						
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned									
	Description			Amount						
16 c	Escalation claims accepted during the previous year									
	Description			Amount						
	Nil			0						
16 d	Any other item of income									
	Description			Amount						
	Nil			0						
16 e	Capital receipt, if any									
	Description			Amount						
	Nil			0						
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	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable		
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-									
	Description of Block of Assets/Class of Assets	Rate of depreciation (In Percent-age)	Opening WDV (A)	Additions				Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
				Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy/Grant (4)			
	Furnitures & Fittings @ 10%	10%	36824					3682	33142	
	* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page									
19	Amounts admissible under sections :									
	S.No	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.						
	Nil									
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)]							Amount		
	Description									



	Nil										0	
20	b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):										
		Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities						
		Nil										
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										
		Capital expenditure										
		Particulars	Amount in Rs.									
		Nil	0									
		Personal expenditure										
		Particulars	Amount in Rs.									
		Nil	0									
		Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party										
		Particulars	Amount in Rs.									
		Nil	0									
		Expenditure incurred at clubs being entrance fees and subscriptions										
		Particulars	Amount in Rs.									
		Nil	0									
		Expenditure incurred at clubs being cost for club services and facilities used.										
		Particulars	Amount in Rs.									
		Nil	0									
		Expenditure by way of penalty or fine for violation of any law for the time being force										
		Particulars	Amount in Rs.									
		Nil	0									
		Expenditure by way of any other penalty or fine not covered above										
		Particulars	Amount in Rs.									
		Nil	0									
		Expenditure incurred for any purpose which is an offence or which is prohibited by law										
		Particulars	Amount in Rs.									
		Nil	0									
(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:										
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
		(B) Details of payment on which 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)										
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	
		(ii) as payment referred to in sub-clause (ia)										
		(A) Details of payment on which tax is not deducted:										
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
		(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.										
		Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
		(iii) as payment referred to in sub-clause (ib)										
		(A) Details of payment on which levy is not deducted:										
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		



(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.											
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
(iv) fringe benefit tax under sub-clause (ic)											0
(v) wealth tax under sub-clause (ia)											0
(vi) royalty, license fee, service fee etc. under sub-clause (iib).											0
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).											
	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode			
(viii) payment to PF /other fund etc. under sub-clause (iv)											0
(ix) tax paid by employer for perquisites under sub-clause (v)											0
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;											
	Particulars	Section	Amount debited to P/L A/C	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 in Rs	Name of the payee	Permanent Account Number of the payee, if available						
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)											Yes
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available						
(e) Provision for payment of gratuity not allowable under section 40A(7)											0
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)											0
(g) Particulars of any liability of a contingent nature											
	Nature Of Liability	Amount in Rs.									
Nil											0
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income											
	Nature Of Liability	Amount in Rs.									
Nil											0
(i) Amount inadmissible under the proviso to section 36(1)(iii)											0
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006										0
23 Particulars of any payment made to persons specified under section 40A(2)(b).											
	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)						
24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.											
	Section	Description	Amount								
Nil											
25 Any amount of profit chargeable to tax under section 41 and computation thereof.											
	Name of Person	Amount of income	Section	Description of Transaction	Computation if any						
Nil											
26	(i)* In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-										
26	(i)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 :-										
26	(i)(A)(a) Paid during the previous year										
	Section	Nature of liability	Amount								
Nil											
26	(i)(A)(b) Not paid during the previous year										
	Section	Nature of liability	Amount								
Nil											



26 (i)B	was incurred in the previous year and was											
26 (i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)											
	Section				Nature of liability				Amount			
	Tax,Duty,Cess,Fee etc				GST				175733			
	Tax,Duty,Cess,Fee etc				PROFESSIONAL TAX				2500			
26 (i)(B)(b)	not paid on or before the aforesaid date											
	Section				Nature of liability				Amount			
	Nil											
	(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.) No											
27 a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts No											
	CENVAT/ITC		Amount				Treatment in Profit and Loss/Accounts					
	Opening Balance											
	Credit Availed											
	Credit Utilized											
	Closing/Outstanding Balance											
27 b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-											
	Type		Particulars			Amount			Prior period to which it relates (Year in yyyy-yy format)			
	Nil											
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)(vii a) No											
	Name of the person from which shares received		PAN of the person, if available		Name of the company from which shares received		CIN of the company		No. of Shares Received		Amount of Fair Market consideration value of the shares paid	
	Nil											
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 No											
	Name of the person from whom consideration received for issue of shares		PAN of the person, if available		No. of Shares received		Amount of Fair Market consideration value of the shares received					
	Nil											
A(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (ix) of sub-section (2) of section 56? (b) If yes, please furnish the following details: No											
	SI No.		Nature of Income				Amount					
	Nil											
B(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub-section (2) of section 56? (Yes/No) (b) If yes, please furnish the following details: No											
	SI No.		Nature of Income				Amount					
	Nil											
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	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
	Nil											
A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year. No											
	(b) If yes, please furnish the following details											



	SI No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money		
	Nil								
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B.							No	
	(b) If yes, please furnish the following details								
	SI No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.	Details of interest expenditure carried forward as per sub-section (4) of section 94B:			
					Assessment Year	Amount (in Rs.)	Assessment Year		
	Nil								
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year.(This Clause is applicable from 1st April,2019).								
	(b) If yes, please furnish the following details								
	SI No.	Nature of the impermissible avoidance arrangement			Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement				
	Nil								
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 :-								
	S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number(if available with the assessee) of the lender or depositor	Amount of loan or deposit taken or accepted during the previous year	Whether the loan or 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.
	Nil								
31 b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-								
	S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	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.		
	Nil								
(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)									
31 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								



S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt	Date Of receipt	
Nil							
31	b(b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-					
S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt			
Nil							
31	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 of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year					
S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Payment	Date Of Payment	
Nil							
31	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 a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year					
S.No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment			
Nil							
(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)							
31	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 :-					
S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
Nil							
31	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:—					
S.No.	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	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			
Nil							



31	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:—				
		S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	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
		Nil				

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

32	a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available						
		S.No	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks
		Nil						

32	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.	No
----	---	--	----

32	c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.	No
		If yes, please furnish the details below	

32	d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year	No
		If yes, please furnish details of the same	

32	e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73	No
		If yes, please furnish the details of speculation loss if any incurred during the previous year	

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

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
----	---	---	----

S.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)

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

S.No	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported.	If not, please furnish list of details/ transactions which are not reported.

34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish	No
----	---	---	----



	S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment						
	Nil										
35 a	In the case of a trading concern, give quantitative details of principal items of goods traded										
	S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any			
	1	GITTI	cubicmetre	0	55488	55488	0	0			
35 b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35 bA	Raw materials :										
	S.No	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
	Nil										
35 bB	Finished products :										
	S.No	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		
	Nil										
35 bC	By products :										
	S.No	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		
	Nil										
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-										
	S.No	(a) Total amount of distributed profits	(b) Amount of reduction referred to in section 115-O(1A) (i)	(c) Amount of reduction as referred to in section 115-O(1A) (ii)	(d) Total tax paid thereon	(e) Total tax paid thereon Amount	Dates of payment				
	Nil										
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2.If yes, please furnish the following details:-										No
	Sl No.	Amount received (in Rs.)				Date of receipt					
	Nil										
37	Whether any cost audit was carried out										No
	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										No
	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										
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services as may be reported/identified by the auditor										No
	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										
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:										
Sl No	Particulars	Previous Year			Preceding previous Year						
a	Total turnover of the assessee	47355378			0						



b	Gross profit / Turnover	2845650	47355378	6.01%			%
c	Net profit / Turnover	6251774	47355378	13.20%			%
d	Stock-in-Trade / Turnover	2750855	47355378	5.81%			%
e	Material consumed/ Finished goods produced			%			%

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings

Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
---	-----------------------	--------------------------------------	---------------------------------------	--------	---------

Nil

42 Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If **No** yes, please furnish

SI No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported.	If not, please furnish list of the details/ transactions which are not reported.
--------	--	--------------	-------------------------	----------------------------------	--	--

Nil

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

SI No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report
--------	---	-----------------------	--	------------------------------

Nil

A(c) If Not due , please enter expected date of furnishing the report

44 Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is applicable from 1st April,2019)

SI No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Total payment to registered entities	Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities		

Nil

Place **RATLAM**
Date **05/09/2018**

Name **MANISH GUGLIYA**
Membership Number **406472**
FRN (Firm Registration Number) **015965C**
Address **62, PALACE ROAD, OPP. M.P.E.B. OFFICE, , RATLAM, MADHYA PRADESH, 47001.**

Form Filing Details

Revision/Original Original

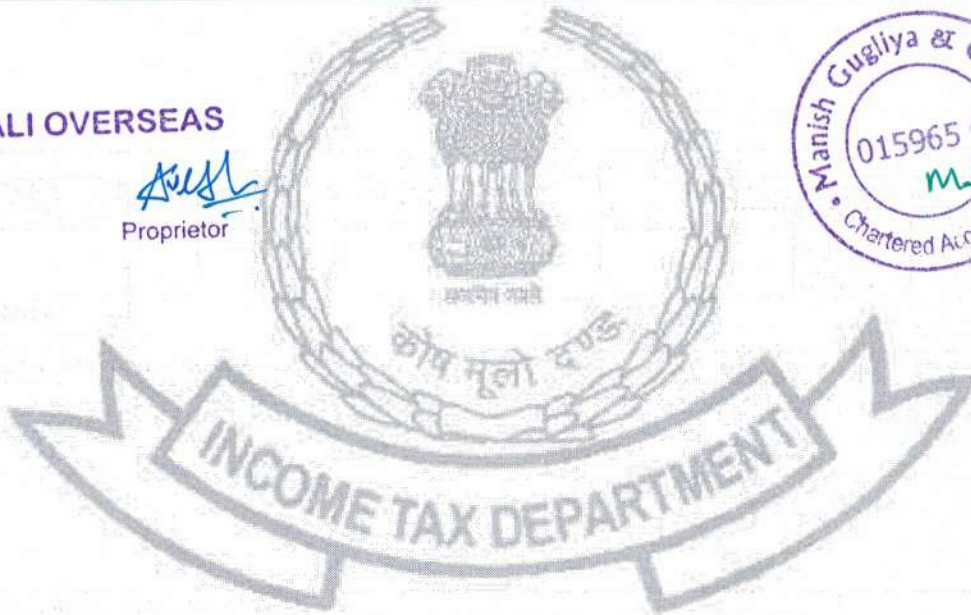


Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Furnitures & Fittings @ 10%								
Total of Furnitures & Fittings @ 10%								

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			

OWAIS ALI OVERSEAS

Ali
Proprietor



M/S Owais Ali Overseas
1, Wahid Nagar, Ratlam, Madhya Pradesh-457001
Trading Account For The Year Ending On 31st March, 2018

Particulars	Amount (₹)	Particulars	Amount (₹)
To Purchase / Direct Exp.		By Gross Receipts	
Banana Purchase	23,01,558	Gross Receipts	4,73,55,378
Exempted Purchase	21,76,305	By Inventory	
Purchase 18%	66,75,700	Stock In Hand/WIP	27,50,855
Purchase 5%	3,61,06,670		
Freight Charges	350		
	4,72,60,583		
To Gross Profit	28,45,650		
	5,01,06,233		5,01,06,233

Place : Ratlam
Date : 05/09/2018

OWAIS ALI OVERSEAS

AWAL
Proprietor



In Terms Of Our Attached Report of Even Date
For Manish Gugliya & Company
Chartered Accountants

Manish
Manish Gugliya
(Partner)
M. No. : 406472
FRN : 015965C
62, Palace Road, Ratlam

M/S Owais Ali Overseas
1, Wahid Nagar, Ratlam, Madhya Pradesh-457001
Statement of Profit and Loss For The Year Ending On 31st March, 2018

Particulars	Amount (₹)	Particulars	Amount (₹)
To Indirect Expenses		By Gross Profit	28,45,650
Audit Fees	5,000		
Depreciation	3,682	By Indirect Incomes	
Legal and Professional Exp.	23,170	Bank Interest	53
Office Expenses	23,649	Interest on Capital From Firm	10,00,544
Professional Tax	2,500	Profit From Firm	31,76,613
Salary Expenses	5,76,000		
Telephone & Mobile Expenses	26,565		
Travelling Exp	60,245		
	7,20,811		
To Bank & Finance Charges			
Bank Charges	50,275		
	50,275		
To Net Profit	62,51,774		41,77,210
	70,22,860		70,22,860

Place : Ratlam
Date : 05/09/2018

OWAIS ALI OVERSEAS

Awal
Proprietor



In Terms Of Our Attached Report of Even Date
For Manish Gugliya & Company
Chartered Accountants

Manish
Manish Gugliya
(Partner) M.No. 406472, 62 Palace Road , Ratlam

M/S Owais Ali Overseas
1, Wahid Nagar, Ratlam, Madhya Pradesh-457001
Balance Sheet As At 31st March, 2018

Liabilities	Sch No	Amount (₹)	Assets	Sch No	Amount (₹)
Capital	A	1,68,74,995	Fixed Assets	D	33,142
<u>Loan Funds</u>			<u>Investments</u>		
Unsecured Loans	B	82,11,662	Gold		5,69,400
			M/s Saiyyed Akhtar Ali (Partnership Firm)		1,23,00,786
<u>Current Liabilities and Provision</u>	C	1,83,233	<u>Current Assets</u>		
			Stock In Hand/WIP		27,50,855
			Sundry Debtors	E	75,88,571
			Cash And Bank	F	17,82,136
			Loans And Advances	G	2,45,000
Total		2,52,69,890	Total		2,52,69,890

Schedules A To I Form An Integral Part Of Accounts

Place : Ratlam

Date : 05/09/2018

In Terms Of Our Attached Report Of Even Date

OWAIS ALI OVERSEAS

Awais
Proprietor



For Manish Gugliya & Company
Chartered Accountants

Manish
Manish Gugliya
(Partner)

M. No. : 406472

FRN : 015965C

62, Palace Road, Ratlam

M/S Owais Ali Overseas

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2018

Schedule : A

Capital Account (Saiyyed Avesh Ali)

Particulars	(₹)	Particulars	(₹)
To Drawing	2,30,000	By Opening Balance	25,74,592
To Income Tax	59,241	By M/s Saiyyed Akhtar Ali (On death of Smt. Rehmat Bee Investment in Partnership Firm Transfer)	83,37,870
To Closing Balance	1,68,74,995	By Profit From P&L	62,51,774
Total	1,71,64,236	Total	1,71,64,236

Schedule : B

Unsecured Loans

Particulars	(₹)
Saiyyed Mohabbat Ali	3,34,336
S.R. Ferro Alloys	78,77,326
Total	82,11,662

Schedule : C

Current Liabilities & Provisions

Particulars	(₹)
GST Payable	1,75,733
Professional Tax Payable	2,500
Audit Fees Payable	5,000
Total	1,83,233

Schedule : D

Fixed Assets

Particulars	(₹)
Furniture	
Furniture	33,142
Total	33,142

OWAIS ALI OVERSEAS


Proprietor



M/S Owais Ali Overseas

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2018

Schedule : E

Trade Receivable

Particulars	(₹)
Gitty Account	8,33,592
A.R. Ferro Alloys	60,05,433
Ekta Traders	3,34,336
S.A. Infrastructure	3,71,710
Wadhvani Brothers	43,500
Total	75,88,571

Schedule : F

Cash and Bank

Particulars	(₹)
Cash in hand	15,47,316
Bank of India (94802011000297)	4,983
Bank of India (94812011000290)	2,09,764
Bank of India (Saving A/c)	20,073
Total	17,82,136

Schedule : G

Loans & Advances

Particulars	(₹)
Akhtar Ali	1,95,000
Mandi Deposit	50,000
Total	2,45,000

Gross Receipts

Particulars	(₹)
Banana Sales	17,76,634
Exempted Sales	22,11,498
Contract/Sales- 18%	78,02,550
Contract/Sales- 5%	3,55,64,696
Total	4,73,55,378

OWAIS ALI OVERSEAS



Proprietor

