

**LUNAWAT AND SOMANI**

Chartered Accountants

480, Katju Nagar, Ratlam, Ratlam-457001 Madhya Pradesh

Phone : , E-Mail :

**UDIN : 22441201AXDRCT3210****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 31/03/2022, and the Profit and loss account for the period beginning from 01/04/2021 to ending on 31/03/2022, attached herewith of SAIYYED AVESH ALI (PROP. of : OWAIS ALI OVERSEAS), 1, WAHID WILLA, WAHID NAGAR, RATLAM, MADHYA PRADESH-457001. PAN - BNFP7100L.
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 WILLA, WAHID NAGAR, RATLAM, MADHYA PRADESH-457001 and branches.
3. (a) We report the following observations/comments/discrepancies/inconsistencies, if any:  
Annexure and notes to accounts attached  
(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 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, 2022 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	Observation/Qualification
1	Others	we have been informed by the assessee that the information required under this clause 44 has not been maintained by it in absence of any disclosure requirement thereof under goods and service tax statute. further the standard accounting software used by assessee is not configured to generate any report in respect of such historical data in absence of any prevailing statutory requirement regarding the requisite information in this clause. in view of above we are unable to verify and report the desired information in this clause.

**OWAIS ALI OVERSEAS**  
ProprietorFor LUNAWAT AND SOMANI  
Chartered Accountants  
  
Ca Purnima Maheshwari  
Lunawat and Somani  
Chartered Accountants

Date : 30-09-2022  
Place : Ratlam

(Partner)  
M. No. : 441201  
FRN : 012609C  
480, Katju Nagar, Ratlam, Ratlam-457001  
Madhya Pradesh

**OWAIS ALI OVERSEAS**

*Ovais Ali*  
Proprietor



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

- 1 Name of the Assessee : SAIYYED AVESH ALI (PROP. of : OWAIS ALI OVERSEAS)
- 2 Address : 1, WAHID WILLA, WAHID NAGAR, RATLAM, MADHYA PRADESH-457001
- 3 Permanent Account Number : 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**

SN	Type	Registration Number
1	Goods and Services Tax (MADHYA PRADESH)	23BNFPA7100L1ZG

- 5 Status : **Individual**
- 6 Previous year from : **01/04/2021 to 31/03/2022**
- 7 Assessment year : **2022-23**

- 8 Indicate the relevant clause of section 44AB under which the audit has been conducted

SN	Type
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

- (a) Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC/ 115BAD? : **No**

Section under which option exercised :

PART-B

- 9 a If firm or Association of Persons, indicate names of partners/members : **NA** and their profit sharing ratios
- b If there is any change in the partners or members or in their profit sharing : **NA** ratio since the last date of the preceding year, the particulars of such Change.

- 10 a Nature of business or profession.

Sector	Sub sector	Code
WHOLESALE AND RETAIL TRADE	Wholesale of construction material(09011)	09011
WHOLESALE AND RETAIL TRADE	Retail sale of other products n.e.c(09028)	09028
WHOLESALE AND RETAIL TRADE	Wholesale of other products n.e.c(09027)	09027
MANUFACTURING	Other manufacturing n.e.c.(04097)	04097

- b If there is any change in the nature of business or profession, the : **No** particulars of such change.

Business	Sector	Sub sector	Code
Nil	Nil	Nil	Nil

**OWAIS ALI OVERSEAS**

*Awais*  
Proprietor



- 11 a Whether books of accounts are prescribed under section 44AA, if yes, list : **No**  
of books so prescribed.

Nil

- 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.)

Books maintained	Country	Address Line 1	Address Line 2	Zip Code / Pin Code	City / Town / District	State
CASH BOOK, JOURNAL, LEDGER (COMPUTER GENERATED)	INDIA	1, WAHID WILLA	WAHID NAGAR Factory AT MEGHNAGAR	457001	RATLAM	MADHYA PRADESH

- c List of books of account and nature of relevant documents examined.

CASH BOOK, JOURNAL, LEDGER (COMPUTER GENERATED)

- 12 Whether the profit and loss account includes any profits and gains assessable : **No**  
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	Nil

- 13 a Method of accounting employed in the previous year. : **Mercantile system**

- b Whether there has been any change in the method of accounting : **No**  
employed vis-à-vis the method employed in the immediately preceding previous year.

- 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	Decrease in profit
Nil	Nil	Nil

- d Whether any adjustment is required to be made to the profits or loss for : **No**  
complying with the provisions of income computation and disclosure standards notified under section 145(2).

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

ICDS	Increase in profit	Decrease in profit	Net Effect
Nil	Nil	Nil	Nil
<b>Total</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>

- f Disclosure as per ICDS:

ICDS	Disclosure
ICDS I-Accounting Policies	The Financial Statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis.
ICDS II-Valuation of Inventories	Valuation of Stock has been taken at Cost or Net Realisable value, whichever is lower. The cost formula used is either 'first in first out', or the 'Weighted average cost' as applicable. Valuation is taken as certified by management
ICDS V-Tangible Fixed Assets	Tangible assets are carried at Cost of acquisition or construction less accumulated depreciation based on written down value method

**OWAIS ALI OVERSEAS**

Proprietor



ICDS I-Accounting Policies	ethod. Estimates and assumptions used in the preparation of the financial statements and disclosures are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements.
ICDS IV-Revenue Recognition	Sale of goods is recognised on transfer of significant risks and rewards of ownership which is generally on the despatch of goods and are recognised net of sales tax, commercial tax and Goods and service tax etc.

14 a Method of valuation of closing stock employed in the previous year. : **Lower of Cost or Market rate**

b In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish. : **No**

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

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

Description of capital asset	Date of acquisition	Cost of acquisition	Amount at which asset is converted in to stock in trade
Nil	Nil	Nil	Nil

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

a The items falling within the scope of section 28.

Description	Amount
Nil	Nil

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

Description	Amount
Nil(Nil)	Nil

c Escalation claims accepted during the previous year.

Description	Amount
Nil	Nil

d Any other item of income.

Description	Amount
Nil	Nil

e Capital receipt, if any.

Description	Amount
Nil	Nil

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	Country	Address Line 1	Address Line 2	Zip Code / Pin Code	City / Town / District	Consideration received	Value adopted	Whether provisions
OWAIS ALI OVERSEAS					012000C			

Proprietor



							or accrued	or assessed or assessable	of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of subsection (2) of section 56 applicable?
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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 :-

Description of the block of assets	Rate of depreciation	Opening WDV	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions			Deductions	Other Adjustments, if Any	Depreciation allowable	Written down value at the end of the year	
						Purchase value	Adjustment on account of						Total value of purchase
							CEN VAT	Change in rate of exchange					
(18r) Furnitures & Fittings @ 10%-Sec 32(1)(i)	10%	83995			83995					0	8400	75595	
(18a) Plant & Machinery @ 15%-Sec 32(1)(i)	15%	0			0	199992	0	0	0	0	0	199992	
(18a) Plant & Machi	15%	27699221			27699221					0	4154883	23544338	

**OWAIS ALI OVERSEAS**

*Kul*  
Proprietor



inery @ 15%- Sec 32(1)(i)														
(18c) Plant & Machi nery @ 40%- Sec 32(1)(i)	40%	6976 3			69763							0	27905	41858
<b>Total</b>		2785 2979	0	0	27852 979	19999 92	0	0	0	1999992	0	0	41911 88	25661 783

**Additions : (18a) Plant & Machinery @ 15%- Sec 32(1)(ii)**

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
13/06/2021	13/06/2021	16036	0	0	0	16036
13/06/2021	13/06/2021	9684	0	0	0	9684
03/03/2022	31/03/2022	1974272	0	0	0	1974272
	<b>Total</b>	<b>1999992</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1999992</b>

- 19 Amount admissible under sections 32AC / 33AB / 33ABA / 35 / 35ABB / 35AC / 35CCA / 35CCB / 35D / 35DD / 35DDA / 35E

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	Nil	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)]

Description	Amount
Nil	Nil

- 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	Nil	Nil	Nil	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
Nil	Nil

Personal expenditure

Particulars	Amount
Nil	Nil

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

**QWAIS ALI OVERSEAS**

*QWAIS ALI*  
Proprietor



Particulars	Amount
Nil	Nil

Expenditure incurred at clubs being entrance fees and subscriptions

Particulars	Amount
Nil	Nil

Expenditure incurred at clubs being cost for club services and facilities used

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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	Aadhaar of the payee	Address of the payee
Nil	Nil	Nil	Nil	Nil	Nil	Nil

(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	Aadhaar of the payee	Address of the payee	Amount of tax deducted
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

(A) Details of payment on which tax is not deducted:

: AS PER ANNEXURE 'I'

(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 payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of tax deducted	Amount out of (VI) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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	Aadhaar of the payee	Address of the payee
Nil	Nil	Nil	Nil			Nil

(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

**OWAIS ALI OVERSEAS**

*[Signature]*  
Proprietor





Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of levy deducted	Amount out of (VI) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

iv. Fringe benefit tax under sub-clause (ic) : Nil

v. Wealth tax under sub-clause (iia) : Nil

vi. Royalty, license fee, service fee etc. under sub-clause (iib) : Nil

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	Aadhaar of the payee	Address of the payee
Nil	Nil	Nil	Nil	Nil	Nil

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

ix. Tax paid by employer for perquisites under sub-clause (v) : Nil

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
Nil	Nil	Nil	Nil	Nil	Nil

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

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar of the payee
Nil	Nil	Nil	Nil	Nil	

(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)

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar of the payee
Nil	Nil	Nil	Nil	Nil	

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

Nature of liability	Amount
Nil	Nil

h. Amount of deduction inadmissible in terms of section 40A(3) in respect of the expenditure incurred in relation to income which does not form part of the total income

Particulars	Amount

**OWAIS ALI OVERSEAS**

*Ali*  
Proprietor



Nil	Nil
-----	-----

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 any payment made to persons specified under section 40A(2)(b).

Name of related party	PAN	Aadhaar	Relation	Nature of Transaction	Payment Made (Amount)
SMO FERRO ALLOYS PVT LTD	ABBCS2031E		DIRECTOR IN COMPANY	BUSINESS TRANSACTION	88426699
Saiyyed Akhtar ali prop in mo infra	APKPS6374Q		FATHER	BUSINESS TRANSACTION	52440000
M/S SAIYYED AKHTAR ALI	AAWFS9152R		PARTNER	BUSINESS TRANSACTION	41046045

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

Section	Description	Amount
Nil	Nil	Nil

25 Any amounts of profits chargeable to tax under section 41 and computation thereof

Name of party	Amount of income	Section	Description of transaction	Computation
Nil		Nil	Nil	Nil

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

Section	Nature of Liability	Amount
Nil	Nil	Nil

(b) Not paid during the previous year;

Section	Nature of Liability	Amount
Nil	Nil	Nil

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 139(1);

Section	Nature of Liability	Amount
Sec 43B(a) -tax , duty,cess,fee etc	GST (RCM)	2478

(b) Not paid on or before the aforesaid date.

Section	Nature of Liability	Amount
Nil	Nil	Nil

state whether sales tax,goods & services Tax, customs duty, excise duty : No or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account

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

**OWAIS ALI OVERSEAS**

*(Signature)*

Proprietor



Credits/Input Tax Credit(ITC) in accounts.

CENVAT / ITC	Amount	Treatment in Profit & Loss / Accounts
Opening Balance		
Credit Availed		
Credit Utilized		
Closing / outstanding Balance		

b Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-

Type	Particular	Amount	Prior period
Nil	Nil	Nil	Nil

28 Whether during the previous year the assessee has received any property, : **No**  
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.

Name of the person from which shares received	PAN of the person	Aadhar of the person	Name of the company from which shares received	CIN of the company	No. of shares received	Amount of consideration paid	Fair market value of shares
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

29 Whether during the previous year the assessee received any consideration : **No**  
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.

Name of the person from which consideration received for issue of shares	PAN of the person	Aadhar of the person	No. of shares	Amount of consideration received	Fair market value of the shares
Nil	Nil	Nil	Nil	Nil	Nil

A Whether any amount is to be included as income chargeable under the : **Yes**  
head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56, If yes, please furnish the following details:

Nature of income	Amount
Nil	Nil

B Whether any amount is to be included as income chargeable under the : **No**  
head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56, If yes, please furnish the following details:

Nature of income	Amount
Nil	Nil

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

Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Aadhaar of the person	Address of the person	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

A Whether primary adjustment to transfer price, as referred to in : **No**  
sub-section (1) of section 92CE, has been made during the previous year, If yes, please furnish the following details

Under which clause of sub-section (1) of section 92CE	Amount of primary adjustment	Whether the excess money available with the associated	If yes, whether the excess money has been	If no, the amount (in Rs.) of imputed interest income	Expected date of repatriation of money



UWAIS ALI OVERSEAS

Proprietor

primary adjustment is made?		enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE	repatriated within the prescribed time	on such excess money which has not been repatriated within the prescribed time	
Nil	Nil	Nil	Nil	Nil	Nil

- B Whether the assessee has incurred expenditure during the previous year : **No**  
by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B. If yes, please furnish the following details

Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year	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	Assessment Year	Amount
Nil	Nil	Nil	Nil	Nil	Nil	Nil

- C Whether the assessee has entered into an impermissible avoidance : **No**  
arrangement, as referred to in section 96, during the previous year.  
(This Clause is applicable from 1st April, 2022)

Nature of the impermissible avoidance arrangement	Specify Others	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:
Nil	Nil	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 :-

Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Aadhaar 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

**OWAIS ALI OVERSEAS**

*Ali*  
Proprietor



ASHOK BHANDARI	RATLAM	AQKPB7 310C		500000	No	1081001	Yes-Net banking	
HEMANT BHANDARI	RATLAM	ABJPB4 169M		6050000	No	5288640	Yes-Net banking	
HEMANT BHANDARI (HUF)	RATLAM	AAFHH1 348H		750000	No	856132	Yes-Net banking	
Rajmal Bharulal Bhandari	RATLAM	ABHPB5 664K		940000	No	1431001	Yes-Net banking	
RAKESH KUMAR RAJMAL BHANDARI	RATLAM	AFFPB7 959E		400000	No	400000	Yes-Net banking	
Sapna Bhandari	RATLAM	AILPB31 16B		544000	No	1329599	Yes-Net banking	
Acme Ferro Alloys Pvt Ltd	RATLAM	AAECA5 419J		15000000	No	19350934	Yes-Net banking	
AJAY KANHAIYALAL RATHORE	RATLAM	ANYPR4 449M		500000	No	400000	Yes-Net banking	
Anas Ali Traders	RATLAM	BUZPA9 174P		400000	No	400000	Yes-Net banking	
ASIF ALI BARKET ALI	RATLAM	BZLPA4 888F		1100000	No	1850000	Yes-Net banking	
DARSH MARKETING	RATLAM	BWOPS 0676P		4000000	No	4000000	Yes-Net banking	
Gabbulal Bherulal Tank HUF	RATLAM	AAAHG4 843H		150000	No	150000	Yes-Net banking	
GAYATRI VIJAY STONE CRUSHER	RATLAM	BHUPS3 997Q		2000000	No	2000000	Yes-Net banking	
HARISH SHARMA	RATLAM	DPJPS0 169P		500000	No	500000	Yes-Net banking	
IMDAD KHAN	RATLAM	AOSPK6 065M		1500000	No	1500000	Yes-Net banking	
Kapil Laddha	RATLAM	AGVPL6 220A		500000	No	500000	Yes-Net banking	
MEGHA AUTO PARTS	RATLAM	ABFPG3 880L		900000	No	900000	Yes-Net banking	
MOIZKHAN SO MANSOOR KHAN	RATLAM	JPWPK1 923J		300000	No	500000	Yes-Net banking	
MO SHAFI QURESHI	RATLAM	AAGPQ2 297M		300000	No	300000	Yes-Net banking	
NOOR ALI	RATLAM	BRAPA6 986R		700000	No	1500000	Yes-Net banking	
Prema Jain	RATLAM	AEDPJ6 602A		400000	No	400000	Yes-Net banking	
RAJENDRA JAIN	RATLAM	AKEPJ9 813A		750000	No	750000	Yes-Net banking	
Rakesh Agrawal	RATLAM	ABYPA6 388G		15000000	Yes	7500000	Yes-Net banking	
Rameshwar Khandelwal	RATLAM	AFZPK7 525G		200000	No	200000	Yes-Net banking	
Rani Gandhi	RATLAM	CIDPG9 565K		350000	No	350000	Yes-Net banking	
REKHA Wife of Gopal Parmar	RATLAM	AUVPP5 644C		300000	No	300000	Yes-Net banking	
RG Jewellers	RATLAM	AIYPM4		1540000	No	1540000	Yes-Net	

**OWAIS ALI OVERSEAS**

Proprietor



siddhachal synthetic	RATI AM	28P AI NPK7 160H	1500000	Yes	1514850	banking Yes-Net banking
UNITI STAR POULTRY FARM/562724	RATI AM	AOSPK6 065M	1500000	No	1500000	Yes-Net banking

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 person from whom specified sum is received	PAN of the person from whom specified sum is received	Aadhaar 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	Nil	Nil	Nil	Nil	Nil	Nil

(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 of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
Nil	Nil	Nil	Nil	Nil	Nil	Nil

(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 :-

Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar of the Payer	Amount of receipt
Nil	Nil	Nil	Nil	Nil

(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

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar of the Payee	Nature of transaction	Amount of Payment	Date Of Payment
Nil	Nil	Nil	Nil	Nil	Nil	Nil

(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

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar of the Payee	Amount of Payment
Nil	Nil	Nil	Nil	Nil

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

Name of the payee	Address of the payee	PAN of the payee	Aadhaar of the payee	Amount of the	Maximum amount	Whether the	In case the repayment



OWAIS ALI OVERSEAS

*Kishor*  
Proprietor

		payee	payee	repayment	outstanding in the account at any time during the previous year	repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
HEMANT BHANDARI	RATLAM	ABJPB4169M		3500000	5288640	Yes-Electronic clearing system	
Acme Ferro Alloys Pvt Ltd	RATLAM	AAECA5419J		5000000	19350934	Yes-Electronic clearing system	
AJAY KANHIAYALAL RATHORE	RATLAM	ANYPR4449M		500000	400000	Yes-Electronic clearing system	
DARSH MARKETING	RATLAM	BWOPS0676P		4000000	4000000	Yes-Electronic clearing system	
ELECTRONIC SUPER BAZAR	RATLAM	ARMPS4992G		2000000	3000000	Yes-Electronic clearing system	
Mayank Ghota	RATLAM	AGZPG0967H		1500000	1500000	Yes-Electronic clearing system	
M/S NAYAK TRADING COMPANY	RATLAM	AAMFN0321K		2500000	2500000	Yes-Electronic clearing system	
RAJENDRA JAIN	RATLAM	AKEPJ9813A		500000	750000	Yes-Electronic clearing system	
Rakesh Agrawal	RATLAM	ABYPA6388G		15000000	15000000	Yes-Electronic clearing system	
Rani Gandhi	RATLAM	CIDPG9565K		350000	350000	Yes-Electronic clearing system	
RG Jewellers	RATLAM	AIYPM4928P		5000000	15400000	Yes-Electronic clearing system	
SAIYYED REHMAT ALI & SONS	RATLAM	AHXPA0183A		2000000	2000000	Yes-Electronic clearing system	
SAYYAD ZAHIR ALI SO BARKET ALI	RATLAM	DDGPA5125L		300000	750000	Yes-Electronic clearing system	
siddhachal synthetic	RATLAM	AFNPK7160H		1516500	1516500	Yes-Electronic clearing system	

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 of the payer	Amount of loan or deposit or any specified advance
		<b>OWAIS AL</b>		
			<i>[Signature]</i>	
			Proprietor	



				received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
Nil	Nil	Nil	Nil	Nil

- c 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:—

Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount 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
Nil	Nil	Nil	Nil	Nil

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

SN	Assessment Year:	Nature of loss /Depreciation allowance	Amount as returned	All losses / allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC / 115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed	Order No and Date	Remarks
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

- b Whether a change in shareholding of the company has taken place in the : **No**  
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.
- c Whether the assessee has incurred any speculation loss referred to in : **Yes**  
section 73 during the previous year, If yes, please furnish the details of the same.  
16118642
- d Whether the assessee has incurred any loss referred to in section 73A in : **No**  
respect of any specified business during the previous year.  
Nil
- e In case of a company, please state that whether the company is deemed : **No**  
to be carrying on a speculation business as referred in explanation to section 73.  
Nil

- 33 Section-wise details of deductions, if any, admissible under Chapter VIA or : **Yes**  
Chapter III (Section 10A, Section 10AA).

Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules,1962 or any other guidelines, circular, etc, issued in this behalf.
80TTA	



**OWAIS ALI OVERSEAS**

*[Signature]*  
Proprietor

10000



34 a Whether the assessee is required to deduct or collect tax as per the : **Yes**  
provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	2	3	4	5	6	7	8	9	10
BPLS21367D	194A	Interest other than Interest on securities	4031361	4031361	4031361	403136	0	0	0
BPLS21367D	194C	Payments to contractors	24839467	24839467	24839467	248394	0	0	0
BPLS21367D	194H	Commission or brokerage	13500	13500	13500	675	0	0	0
BPLS21367D	194-I	Rent	4200000	4200000	4200000	84000	0	0	0
BPLS21367D	194J	Fees for professional or technical services	40000	40000	40000	4000	0	0	0
BPLS21367D	194Q	Payment of certain sums for purchase of goods	168424040	168424040	168424040	168424	0	0	0
BPLS21367D	206C	Profits and gains from the business of trading in alcoholic liquor, forest produce, scrap, etc	41187896	41187896	41187896	41185	0	0	0

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

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	If not, please furnish list of details/transac tions which are not reported

**OWAIS ALI OVERSEAS**

*Awais Ali*  
Proprietor



				transactions which are required to be reported	
BPLS21367D	Form 26Q	31/07/2021	31/07/2021	Yes	
BPLS21367D	Form 27EQ	15/07/2021	19/07/2021	Yes	
BPLS21367D	Form 26Q	01/11/2021	30/10/2021	Yes	
BPLS21367D	Form 26Q	31/01/2022	31/01/2022	Yes	
BPLS21367D	Form 26Q	31/05/2022	02/08/2022	Yes	

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

Tax deduction and Collection Account Number(TA N)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	Date of payment.
BPLS21367D	4211	1250	31/07/2021
BPLS21367D	0	2700	31/07/2021
BPLS21367D	0	735	31/07/2021
BPLS21367D	1176	1176	19/07/2021
BPLS21367D	6287	1606	07/09/2021
BPLS21367D	0	1567	30/10/2021
BPLS21367D	0	1475	30/10/2021
BPLS21367D	0	2700	31/07/2021
BPLS21367D	0	1681	01/09/2022
BPLS21367D	5466	1415	26/11/2021
BPLS21367D	0	4008	29/01/2022
BPLS21367D	51836	51834	02/08/2022

- 35 a In the case of a trading concern, give quantitative details of principal items of goods traded

Item Name	Unit	Opening stock	Purchase during the previous year	Sale during the previous year	Closing Stock	Shortage/Excess, if any
SILICON MANGANESE	109-ton	122	921	237	806	
GITTY	122-cubicmetre	146	0	86	60	

- b In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products any by-products

(A) Raw materials

: AS PER ANNEXURE 'II'

(B) Finished products

: AS PER ANNEXURE 'III'

**OWAIS ALI OVERSEAS**

*Ali*

Proprietor



## (B) By products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

- 36 A Whether the assessee has received any amount in the nature of dividend : **No**  
as referred to in sub-clause (e) of clause (22) of section 2, If yes, please furnish the following details:-

Amount received	Date of receipt
Nil	Nil

- 37 Whether any cost audit was carried out. ? : **No**
- 38 Whether any audit was conducted under the Central Excise Act, 1944. ? : **No**
- 39 Whether any audit was conducted under section 72A of the Finance Act, 1994 : **No**  
in relation to valuation of taxable services, finance act 1994 in relation to valuation of taxable service as may be reported/identified by the auditor. ?

- 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	279835754			208796621		
Gross profit/turnover	26324959	27983575 4	9.41	21022231	20879662 1	10.07
Net profit/turnover	15136908	27983575 4	5.41	11194792	20879662 1	5.36
Stock-in-trade/turnover	14387050 2	27983575 4	51.41	14399240 7	20879662 1	68.96
Material consumed/Finished goods produced	Nil	Nil	Nil	Nil	Nil	Nil

- 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	Nil	Nil	Nil	Nil	Nil

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

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	Nil	Nil	Nil	Nil	Nil

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

**OWAIS ALI OVERSEAS**

*[Signature]*

Proprietor



If yes, please furnish the following details:

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	Nil	Nil	Nil

If Not due , please enter expected date of furnishing the report

Nil

- 44 Break-up of total expenditure of entities registered or not registered under the GST.  
(This Clause is applicable from 1st April,2022)

Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
	Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
Nil	Nil	Nil	Nil	Nil	Nil

For LUNAWAT AND SOMANI  
Chartered Accountants

**OWAIS ALI OVERSEAS**

*Ovais Ali*  
Proprietor

Date : 30-09-2022  
Place : Ratlam

*Purnima*  
Ca Purnima Maheshwari  
Partner  
M. No. : 441201  
FRN : 012609C  
480, Katju Nagar, Ratlam, Ratlam-457001 Madhya Pradesh



## Details of payment on which tax is not deducted

SN	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town /District	Pincode
1	03/09/2021	87000	RENT	SEJALBHAI HARISH BHAI	BNFPA7100L	E 311 SHRIPAL RESIDEN CY	NEAR CORNER POINT CITY LIGHT	Surat	395007
2	06/10/2021	40000	RENT	SEJALBHAI HARISH BHAI	BNFPA7100L	E 311 SHRIPAL RESIDEN CY	NEAR CORNER POINT CITY LIGHT	surat	395007
3	08/11/2021	40000	RENT	SEJALBHAI HARISH BHAI	BNFPA7100L	E 311 SHRIPAL RESIDEN CY	NEAR CORNER POINT CITY LIGHT	surat	395007
4	02/12/2021	40000	RENT	SEJALBHAI HARISH BHAI	BNFPA7100L	E 311 SHRIPAL RESIDEN CY	NEAR CORNER POINT CITY LIGHT	surat	395007
5	04/01/2022	40000	RENT	SEJALBHAI HARISH BHAI	BNFPA7100L	E 311 SHRIPAL RESIDEN CY	NEAR CORNER POINT CITY LIGHT	surat	395007
6	03/02/2022	40000	RENT	SEJALBHAI HARISH BHAI	BNFPA7100L	E 311 SHRIPAL RESIDEN CY	NEAR CORNER POINT CITY LIGHT	surat	395007
7	17/03/2022	40000	RENT	SEJALBHAI HARISH BHAI	BNFPA7100L	E 311 SHRIPAL RESIDEN CY	NEAR CORNER POINT CITY LIGHT	surat	395007
8	02/09/2021	20000	Transport Service	VIJAY ROAD LINE	AAAAA1111A	VIJAY ROAD LINE	VIJAY ROAD LINE	VIJAY ROAD LINE	451010
9	07/12/2021	21922	Transport Service	VIJAY ROAD LINE	AAAAA1111A	VIJAY ROAD LINE	VIJAY ROAD LINE	surat	395007
10	01/10/2021	42480	Transport Service	CHOPDA GOLDEN TRANSPORT	AAAAA1111A	SHIVAJI CHOK	SHIVAJI CHOK	Maharashtra	Maharashtra
11	01/07/2021	42232	Transport Service	JODHPUR INDORE ROADLINES	AAAAA1111A	POST RANSI TEHSIL	Maharashtra	Maharashtra	395007

OWAIS ALI OVERSEAS

Annexure 'II'

Proprietor

## Quantitative details of the principal items of raw materials

SN	Item name:	Unit:	Opening	Purchases	Consumption during	Sales during	Closing stock:	* Yield of finished	* Percenta	Shortage/ excess.
----	------------	-------	---------	-----------	--------------------	--------------	----------------	---------------------	------------	-------------------



			stock:	during previous year	previous year	previou s year:		products:	ge of yield:	if any
1	HARD COKE	109-ton	24	0	15	0	9			
2	MANGANESE ORE	109-ton	498	1852	707	0	1643	590	100.00	
3	MANGANESE ORE HG	109-ton	0	926	376	0	550	633	100.00	
4	Sacks & Bags	113-numbe rs (1000s)	67450	0	0	0	67450			
5	Steam Coal AND OTHER COAL	109-ton	166	108	35	0	238			
6	Silicon manganese	109-ton		336	336	0	0	633	100.00	
7	Aluminium scrap	102-kilogra ms		217294	103815		113479	633	100.00	

Annexure 'III'

Quantitative details of the principal items of finished products

S N	Item name:	Unit:	Opening stock:	Purchases during previous year:	Quantity manufactured during previous year:	Sales during previous year:	Closing stock:	Shortage/ex cess, if any
1	MANGANESE OXIDE	109-ton	6723	0	590	6599	714	
2	MC Manganese	109-ton		61	633	646	48	



OWAIS ALI OVERSEAS

*[Signature]*  
Proprietor

**M/s Owais Ali Overseas Prop. Saiyyed Avesh Ali (Pan No.-BNFPA7100L)**

1, Wahid Nagar, Ratlam (M.P.)-457001

58, AKVN, Industrial Area, Meghnagar, Jhabua (M.P.)-457779

**Balance Sheet as at 31st March 2022**

Liabilities	Sch. No.	Amount (Rs.)	Assets	Sch. No.	Amount (Rs.)
<b>Proprietor's Fund</b>			<b>Non Current Assets</b>		
Proprietor's Capital	1	5,18,08,488	Fixed Assets	25	5,36,89,138
			Non Current Investment	8	3,08,38,725
			Deposits	9	16,75,103
			Long Term Loans and Advances	10	83,18,080
<b>Non Current Liabilities</b>					
Secured Loans	2	2,46,68,574			
Unsecured Loans	3	8,51,48,596			
CC Limit - HDFC Bank		6,62,17,561			
<b>Current Liabilities</b>			<b>Current Assets</b>		
Trade Payables	4	4,10,13,805	Closing Stock	19	14,38,70,502
Advance From Customer	5	70,00,000	Trade Receivables	11	39,20,455
Creditors For Fixed Assets	6	46,95,050	Advance against Purchases	12	54,33,973
Provisions	7	21,47,856	Duties and Taxes	13	5,22,355
			Short Term Loan and Advances	14	55,03,373
			Other Current assets	15	2,67,50,632
			Cash and Bank Balance	16	21,77,594
<b>Total</b>		<b>28,26,99,930</b>	<b>Total</b>		<b>28,26,99,930</b>

M/s Owais Ali Overseas

**OWAIS ALI OVERSEAS**  
ProprietorSaiyyed Avesh Ali  
(Proprietor)Date-30.09.2022  
Place- Ratlam

In terms of our attached report of even date

For- Lunawat and Somani

Chartered Accountants

FRN-012609C



CA Purnima Maheshwari

Partner

Membership No.- 441201

UDIN-22441201AXDRCT3210

**M/s Owais Ali Overseas Prop. Saiyyed Avesh Ali (Pan No.-BNFPA7100L)**

1, Wahid Nagar, Ratlam (M.P.)-457001

58, AKVN, Industrial Area, Meghnagar, Jhabua (M.P.)-457779

**Manufacturing Account For the Year 1st April 2021 to 31st March 2022**

Dr			Cr		
Particulars	Sch. No.	Amount (Rs.)	Particulars	Sch. No.	Amount (Rs.)
To Opening Stock		1,54,80,832			
To Purchase	20A	18,62,02,559	<b>By Cost of Goods produced</b>		11,92,50,908
			(Transfer to Trading account)		
To Direct expenses	21	3,84,52,919			
			<b>By Stock in Hand</b>	19A	12,08,85,402
<b>Total</b>		<b>24,01,36,310</b>	<b>Total</b>		<b>24,01,36,310</b>

M/s Owais Ali Overseas

**OWAIS ALI OVERSEAS**

*Saiyyed Avesh Ali*  
Proprietor

Saiyyed Avesh Ali  
(Proprietor)

Date-30.09.2022

Place- Ratlam

In terms of our attached report of even date

For- Lunawat and Somani

Chartered Accountants

FRN-0126098



CA Purnima Maheshwari  
Partner

Membership No.- 441201

UDIN-22441201AXDRCT3210



**M/s Owais Ali Overseas Prop. Saiyyed Avesh Ali (Pan No.-BNFPA7100L)**

1, Wahid Nagar, Ratlam (M.P.)-457001

58, AKVN, Industrial Area, Meghnagar, Jhabua (M.P.)-457779

**Trading Account For the Year 1st April 2021 to 31st March 2022**

Dr

Cr

Particulars	Sch. No.	Amount (Rs.)	Particulars	Sch. No.	Amount (Rs.)
To Opening Stock		12,85,11,575	By Gross Receipt	17	27,98,35,754
To Purchase	20	3,20,33,411	By Direct Income	18	33,00,000
To Cost of Goods produced (From Manufacturing account)		11,92,50,908	By Stock in Hand	19	2,29,85,100
To Gross Profit		2,63,24,959			
<b>Total</b>		<b>30,61,20,854</b>	<b>Total</b>		<b>30,61,20,854</b>

M/s Owais Ali Overseas

**OWAIS ALI OVERSEAS**

  
Proprietor

Saiyyed Avesh Ali  
(Proprietor)

Date-30.09.2022  
Place- Ratlam

In terms of our attached report of even date

For- Lunawat and Somani

Chartered Accountants

FRN-012609C



CA Purnima Maheshwari

Partner

Membership No.- 441201

UDIN-22441201AXDRCT3210

**M/s Owais Ali Overseas Prop. Saiyyed Avesh Ali (Pan No.-BNFPA7100L)**

1, Wahid Nagar, Ratlam (M.P.)-457001

58, AKVN, Industrial Area, Meghnagar, Jhabua (M.P.)-457779

**Profit and Loss Account For the Year 1st April 2021 to 31st March 2022**

Dr			Cr		
Particulars	Sch. No.	Amount (Rs.)	Particulars	Sch. No.	Amount (Rs.)
			By Gross Profit		2,63,24,959
To Indirect Expenses			By Indirect Incomes	22	87,73,924
General and Administrative Exp.	23	52,87,844			
To Finance and Bank Expenses	24	1,04,82,941			
To Depreciation	25	41,91,191			
To Net Profit		1,51,36,908			
		3,50,98,883			3,50,98,883

M/s Owais Ali Overseas

**OWAIS ALI OVERSEAS**

  
Proprietor

Saiyyed Avesh Ali  
(Proprietor)

Date-30.09.2022

Place- Ratlam

In terms of our attached report of even date

For- Lunawat and Somani

Chartered Accountants

FRN-0126093



CA Purnima Maheshwari  
Partner

Membership No.- 441201

UDIN-22441201AXDRCT3210

**M/s Owais Ali Overseas Prop. Saiyyed Avesh Ali (Pan No.-BNFPA7100L)**  
**1, Wahid Nagar, Ratlam (M.P.)-457001**  
**58, AKVN, Industrial Area, Meghnagar, Jhabua (M.P.)-457779**  
**Schedule Forming Part of Balance Sheet as at 31st March 2022**

**Schedule No. 1**

**Capital Account of Proprietor Saiyyed Avesh Ali**

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Drawing	27,46,171	By Opening Balance	4,20,35,716
To Tution fees	7,86,400	By Agriculture Income (As Per Agriculture A/c Annexure-1)	8,60,006
<b>To Income Tax</b>		By Short Term Profit on Currency	15,13,067
Income Tax AY 2021-22	14,79,640	By Short Term Profit on Equity	48
Income Tax and TDS of M/s Saiyyed Akhtar Ali	26,86,413	By Profit	1,51,36,908
To Charges on security and currency transaction	38,634		
<b>By Closing Balance</b>	<b>5,18,08,488</b>		
	<b>5,95,45,745</b>		<b>5,95,45,745</b>

**Schedule No. 2**

**Secured Loans**

Particulars	Amount (Rs.)
Bank of India - 94817041000016 (Secured Against VSI Plant)	42,72,514
Bank of India - 94817041000126- GECL Loan	9,22,570
HDFC Bank- GECL Loan	47,000
HDFC Bank- GECL Loan1.0	27,59,000
HDFC Bank- GECL Loan2.0 (332)	41,72,188
ICICI Bank- UQRAT00042317677- GECL Loan	30,83,674
ICICI Bank -UQRAT00044228571 (55911)	14,25,707
Indusind Bank- IRR02756C (Secured Against TATA Harrier)	11,57,779
Indusind Bank- IRR02506C (Secured Against Creta)	2,81,508
Indusind Bank- IRR00401E (Secured Against Sand Plant)	58,80,269
Indusind Bank-IRR01319D (Secured Against Dumper)	6,66,364
<b>Total</b>	<b>2,46,68,574</b>



**OWAIS ALI OVERSEAS**

*(Signature)*  
**Proprietor**

**Schedule No. 3****Unsecured Loan**

<b>Particulars</b>	<b>Amount (Rs.)</b>
Ashok Bhandari	10,81,001
Hemant Bhandari	52,88,640
Hemant Bhandari ( Huf)	8,56,312
Muskan Bhandari	2,90,500
Rajmal Bhandari Huf	2,32,400
Rajmal Bharulal Bhandari	14,31,001
Rakesh Kumar Rajmal Bhandari	4,00,000
Sapna Bhandari	13,29,599
Shubham Bhandari	6,93,732
Sonu Jain	1,99,864
Acme Ferro Alloys Pvt Ltd	1,93,50,934
Ajay Kanhiyalal Rathore	2,00,000
Altaf Bi	18,00,000
Anas Ali Traders	4,00,000
Asif Ali Barket Ali	18,50,000
Burhanuddin S/O Aabid Husain	1,22,00,000
Electronic Super Bazar	10,00,000
Faraz Khan Sherani	5,04,000
Firozabee	18,00,000
Gabbulal Bherulal Tank Huf	1,50,000
Gayatri Vijay Stone Crusher	20,00,000
Harish Sharma	5,00,000
Imdad Khan	30,00,000
Kapil Laddha	5,31,500
Mansoor Khan	3,20,000
Maqsood Ali	2,50,000
Megha Auto Parts	9,00,000
Mehraj Mohabbat Ali	6,22,054
Mohammad Azar Khan	3,00,000
Mohd Sajid Qureshi	5,00,000
Mohd. Shafi Qureshi	4,98,500
Moizkhan So Mansoor Khan	5,00,000
Mo Shafi Qureshi	3,00,000
Niyamat Ali	8,00,000
Noor Ali	15,00,000
Parag Jain	5,00,000
Prema Jain	4,00,000
Rajendra Jain	3,17,500
Rakesh Kumar Huf	2,90,500
Rameshwar Khandelwal	2,00,000
Rashid Khan	2,50,000
Rekha Wife Of Gopal Parmar	3,00,000
Rg Jewellers	1,38,60,559
Salim Ahmed	2,50,000
Sayyad Zahir Ali So Barket Ali	4,50,000
Shahid Hussain	2,50,000
Sneha Chopra	10,00,000
Uniti Star Poultry Farm	35,00,000
<b>Total</b>	<b>8,51,48,596</b>

**OWAIS ALI OVERSEAS**

*(Handwritten signature)*

**Schedule No. 4**

**Trade Payables**

<b>Particulars</b>	<b>Amount (Rs.)</b>
Acropolis Insitute Of Technology	1,180
Adinath Consultants	3,600
Anokhilal Gendalal Tanted	37,696
Ashian Hardware Store	5,690
Azad Enterprise	30,72,024
Bajrang Road Carrier	87,290
Devjhiri Furniture & Electronics	15,000
Dhairya International	14,868
Gharib Nawaz Infra (Partnership Firm)	6,46,734
Gromore Enterprises Pvt. Ltd.	54,66,701
Gurpreet Motor & Carrier	7,04,092
Himanshu Traders	1,525
Ishwar Enterprises	14,01,960
Jacky Enterprises	48,622
Jai Ganesh Road Lines	1,052
Kataria Book Centre	8,535
Khurshid Ali Aalam	1,32,430
Laxmi Sales & Processors	8,800
M/S Meera Minerals	7,26,915
M/S Saiyyad Akhtar Ali	1,19,65,468
Maa Tulsi Kripa Sabji Bhandar	44,995
Mahavir Industries	4,130
Mahavir Traders	64,850
Metallics Minechem Pvt Ltd	15,12,529
Mewad Steeltraders	2,523
Mithalal R Desai Meghnagar	2,68,358
Mp Akvn Ro Indore	4,26,373
Multicare Enterprises	1,07,694
National Deisel	23,334
Navkar Furniture	86,101
Nayak Trading Company	60,902
New National Auto Electric	1,080
Paridhi Enterprises	2,43,980
Poona Indore Shajapur Roadways	600
Pradeep Auto Parts	8,000
Pradeep Auto Spares	740
Praveen Sulphochem	32,11,732
Ramesh And Company	25,720
Rk Network	7,996
Sbm Traders	6,07,048
Shree Kanhaiya Lal Jivaraj Ji Dhamn	3,100
Shree Nakoda Graphics	4,620
Shree Nakoda Lights	37,907
Shri Balaji Tarders	24,409
Shri Bherav Bardan Bhandar	2,478
Shri Sawaliya Electricals Owais	21,630
Shubham Tyre	90,000

**OWAIS ALI OVERSEAS**

*(Signature)*  
Proprietor



Sr Ferro Alloys(Mines)	22,94,993
Stalco	5,10,739
Subhash Electricals And General Stores	2,144
Sugandh Automotive	1,68,852
Super Chem	37,195
T V Sundram Iyengar & Sons Pvt. Ltd	98,145
Tax Advocate Indermal Jain	27,842
Vinit Traders	27,950
VR Construction	66,02,933
<b>Total</b>	<b>4,10,13,805</b>

#### Schedule No. 5

##### Advance From Customers

Particulars	Amount (Rs.)
Mewar Technocast Pvt Ltd	70,00,000
<b>Total</b>	<b>70,00,000</b>

#### Schedule No. 6

##### Creditors For Fixed Assets

Particulars	Amount (Rs.)
Akash Jat	16,44,050
Mewar Hitech	6,51,000
Pushpa Jat	24,00,000
<b>Total</b>	<b>46,95,050</b>

#### Schedule No. 7

##### Provisions

Particulars	Amount (Rs.)
Electricity Exp Payable	1,46,982
GST Payable	14,28,169
TDS payable	5,18,024
TCS payable	9,681
Audit Fees Payable	45,000
<b>Total</b>	<b>21,47,856</b>

#### Schedule No. 8

##### Investments

Particulars	Amount (Rs.)
Gold	5,69,400
Investment in Partnership Firm- M/s Saiyyed Akhter Ali (20%)	2,97,69,325
Investment in Private Limited Company -SMO Ferro Alloys Private Limited (5000 Shares @ 100 Rs. Per share Non Traded)	5,00,000
<b>Total</b>	<b>3,08,38,725</b>

**OWAIS ALI OVERSEAS**

Proprietor



**Schedule No. 9****Deposits**

Particulars	Amount (Rs.)
<b>Security Deposits (Long Term)</b>	
Deposit With Government Department (Mandi Samiti Deposit)	50,000
Flat Deposit of Mumbai Flat	3,50,000
HDFC FDR against LC	6,05,239
EMD -Saiyed Akhtar ali	6,69,864
<b>Total</b>	<b>16,75,103</b>

**Schedule No. 10****Long Term Loans and Advances**

Particulars	Amount (Rs.)
SMO Ferro Alloys Pvt Ltd	83,18,080
<b>Total</b>	<b>83,18,080</b>

**Schedule No. 11****Trade Receivables**

Particulars	Amount (Rs.)
Bharat Ferro Alloys	5,36,845
Godhra Re Rolling Mill Pvt Ltd	1,328
PN Alloys	2,25,760
RK Minerals	6,34,275
Royal Agrotech	47,986
Sada Shiv Alloys	7,00,000
Super Organics	7,22,805
UV creation	4,48,095
Vatsalya Minerals and Power Pvt Ltd	6,03,361
<b>Total</b>	<b>39,20,455</b>

**Schedule No. 12****Advance against Purchases**

Particulars	Amount (Rs.)
Badebaba Mining & Consultancy Llp	2,01,973
Burhani Steel	1,00,550
Dilli Hariyana Road Lines Traonsport Company	3,978
Ekta Traders	3,38,367
Ishan Precast Compound Well	96,072
Jaydeep Bio Fuel	2,50,000
Kishor Kumar	1,400
Maa Enterprises	57,088
Matkawala Sales	49,537
Mo Infra	25,57,215
Oic Metal Alloys	7,79,508
Om Sai Ram Civil Construction	1,767
Smo Ferro Alloys Pvt Ltd	77,158

**OWAIS ALI OVERSEAS**

Proprietor

Songara Stone Suppliers	2,50,000
Songara Traders	2,50,000
Tech House	4,11,400
Varanasi International Shipping	7,960
<b>Total</b>	<b>54,33,973</b>

### Schedule No. 13

#### Duties and Taxes

Particulars	Amount (Rs.)
TDS Receivable	3,44,438
TCS Receivable	1,77,917
<b>Total</b>	<b>5,22,355</b>

### Schedule No. 14

#### Short Term Advances

Particulars	Amount (Rs.)
Sugan Shree Food Products	7,00,000
Vinod Bafna	1,18,423
Zabir Hussain Ansari	1,20,000
Saiyyed Murtuza Ali	45,64,950
<b>Total</b>	<b>55,03,373</b>

### Schedule No. 15

#### Other Current Assets

Particulars	Amount (Rs.)
Balance in zerodha-Commodity	71,767
Balance in zerodha-Equity	2,09,023
Prepaid Expense	66,380
Margin block by zerodha for currency	14,37,058
Speculative Loss Carried Forward FY 20-21	88,47,762
Speculative Loss Carried Forward FY 21-22	1,61,18,642
<b>Total</b>	<b>2,67,50,632</b>

### Schedule No. 16

#### Cash and Bank Balance

Particulars	Amount (Rs.)
Cash In Hand	17,94,017
<b>Bank Accounts</b>	
Bank of India - Saving Account (948010110007796)	2,12,632
Bank of India - Current Account (948020110000297)	16,157
HDFC Bank Saving Account- 3345	49,624
HDFC Bank Saving Account- 4333	4,440
HDFC Bank - Current Account	1,00,723
<b>Total</b>	<b>21,77,593</b>



**OWAIS ALI OVERSEAS**

*Owais Ali*  
Proprietor



**Schedule No. 17****Gross Receipt**

Particulars	Amount (Rs.)
Sales GST @ 18%	14,58,74,534
Sales GST @ 18% (Out of MP)	13,38,96,840
Sales GST @ 5% Gitty (Within MP)	64,380
<b>Total</b>	<b>27,98,35,754</b>

**Schedule No. 18****Direct Income**

Particulars	Amount (Rs.)
Rent Received on Plant and Machinery	33,00,000
<b>Total</b>	<b>33,00,000</b>

**Schedule No. 19****Closing Stock**

Particulars	Amount (Rs.)
Finished Goods	1,86,56,161
Trading Goods	43,28,939
<b>Total-A</b>	<b>2,29,85,100</b>

**Schedule No. 19A****Stock in Hand and Raw Material Consumables**

Particulars	Amount (Rs.)
Aluminium Scrap	1,21,73,783
Lime Powder	2,14,331
MNO2 Powder	1,04,000
Pearl Coke	6,92,300
Silicon manganese	6,79,28,263
Sodium Nitrate	17,32,207
Hard Coke	90,020
Manganese Ore	2,76,90,343
Sacks & Bags	3,77,373
Steam Coal	18,22,799
Mechanical Goods	22,70,887
Other Item	57,89,095
<b>Total-B</b>	<b>12,08,85,402</b>

<b>Grand Total (A+B)</b>	<b>14,38,70,502</b>
--------------------------	---------------------

**OWAIS ALI OVERSEAS**
  
Proprietor

**Schedule No. 20****Purchase**

<b>Particulars</b>	<b>Amount (Rs.)</b>
GST Purchase @ 18%	3,20,33,411
<b>Total-A</b>	<b>3,20,33,411</b>

**Schedule No. 20A****Purchase (Manufacturing)**

<b>Particulars</b>	<b>Amount (Rs.)</b>
GST Purchase @ 28%	10,11,754
IGST Purchase @ 18%	4,60,85,445
GST Purchase @ 18%	12,24,97,779
GST Purchase @ 12%	67,355
IGST Purchase @ 5%	1,23,05,160
GST Purchase @ 5%	16,450
Purchase 5%	42,16,457
Exempt Purchase	2,160
<b>Total-B</b>	<b>18,62,02,559</b>

<b>Grand Total (A+B)</b>	<b>21,82,35,970</b>
--------------------------	---------------------

**Schedule No. 21****Direct Expenses**

<b>Particulars</b>	<b>Amount (Rs.)</b>
Freight and Cartage	76,759
Power and Fuel	44,18,647
Rent Expense For Machinery	21,000
Work Contract Expenses	2,44,41,667
Rent Expense For Plant	42,00,000
Labour Expenses	3,16,724
State Compenastion Cess	55,364
Transportation Expenses	49,22,758
<b>Total</b>	<b>3,84,52,919</b>

**Schedule No. 22****Indirect Income**

<b>Particulars</b>	<b>Amount (Rs.)</b>
Bank Interest	29,658
Unloading Income	2,418
Interest on FDR	1,489
Dividend Income	-
Rounded Off	-
MPEB	-
Discount Received	506
Interest from Loans and Advances	1,31,200
Interest From Firm- M/s Saiyyed Akhtar Ali	14,66,825
Profit From Firm- M/s Saiyyed Akhtar Ali	71,41,828
<b>Total</b>	<b>87,73,924</b>

**OWAIS ALI OVERSEAS**


Proprietor



**Schedule No. 23****Indirect Expenses**

Particulars	Amount (Rs.)
Insurance Expenses	3,65,424
Audit Fees	22,500
Office Expenses	2,510
Computer and Stationery Expenses	99,476
Interest on TDS	16,110
Interest on TCS	1,284
GST Interest and Late Fees	23,524
Late fees	1,082
Advertising Expenses	36,000
Salary Expenses	29,41,275
Staff Welfare Expenses	4,99,884
Rating expenses	40,000
Rent, Rate and Taxes	3,27,000
Repair and Maintenance Expenses	5,40,301
Service Charges	75,029
Internet Services	13,993
Testing Expenses	52,400
Travelling Expenses	1,97,083
Other Expenses	32,970
<b>Total</b>	<b>52,87,844</b>

**Schedule No. 24****Financial Expenses**

Particulars	Amount (Rs.)
Bank Expenses	1,04,234
Bank Interest on Term Loan	27,11,903
Bank Interest on Working Capital Limit	31,25,145
Brokerage Expenses	25,800
Processing and stamp expenses	4,74,898
Interest on Unsecured Loan	40,40,961
<b>Total</b>	<b>1,04,82,941</b>

M/s Owais Ali Overseas

**OWAIS ALI OVERSEAS**
  
 Proprietor

 Saiyyed Avesh Ali  
 (Proprietor)


Date-30.09.2022

Place- Ratlam

**M/s Owais Ali Overseas Prop. Saiyyed Avesh Ali (Pan No.-BNFPA7100L)**

1, Wahid Nagar, Ratlam (M.P.)-457001

58, AKVN, Industrial Area, Meghnagar, Jhabua (M.P.)-457779

**Schedule Forming Part of Balance Sheet as at 31st March 2022**

Schedule No. 25

**Fixed Assets**

Particulars	Opening Balance (A)	Assets purchase (B)			Assets Sold (C)	Closing Balance (A+B-C) (D)	Depreciation (E)	Net Block (D-E)
		Not Put To use	Use for < 6 Month	Use for > 6 Month				
<b>Land and Property</b>								
Agriculture Land at Timba Mahudi (Khsara No. 534)	2,37,466.00				-	2,37,466	-	2,37,466
Land at Bypass Survey No. 185/1, 186/2/min-1, 185/2	2,77,89,892.00		-		-	2,77,89,892	-	2,77,89,892
	-					-		-
<b>Plant and Machinery @ 15 %</b>								
VSI Plant	1,32,71,239			19,74,272.00	-	1,52,45,511	19,90,689	1,32,54,822
Automatic Power Factor	93,564				-	93,564	14,035	79,529
Concrete Batching Plant	19,72,546				-	19,72,546	2,95,882	16,76,664
Pipe Chanel (Ferro Furnance)	-			16,036		16,036	-	16,036
Angle (Ferro Furnance)	-			9,684		9,684	-	9,684
Stone Crusher and Sand Plant	64,30,085.10					64,30,085	9,64,513	54,65,572
Iphone and Mobile	91,572.23	-			-	91,572	13,736	77,836
Refrigerator	7,337.71				-	7,338	1,101	6,237
AC	62,089.10					62,089	9,313	52,776
Centrifugal Bowler	2,00,493.75					2,00,494	30,074	1,70,420
Sony TV	32,296.38					32,296	4,844	27,452
Weight Machine	6,863.75				-	6,864	1,030	5,834
Welding Machine	17,892.50					17,893	2,684	15,209
Weigh Bridge Electronic	6,49,025.15					6,49,025	97,354	5,51,671
Water Cooler	24,528.18					24,528	3,679	20,849
	-					-		-
<b>Vehicle- Depreciation @ 15%</b>								
Dumper (U-2523, MP43H0942)	19,56,404	-			-	19,56,404	2,93,461	16,62,943
Pulser	79,529	-			-	79,529	11,929	67,600
Creta Hyundai	9,92,649				-	9,92,649	1,48,897	8,43,752
Suzuki access	75,807				-	75,807	11,371	64,436
Tata Harrier	17,35,299				-	17,35,299	2,60,295	14,75,004
	-					-		-
<b>Furniture and Fixtures @ 10%</b>								
Furniture	83,996	-			-	83,996	8,400	75,596
<b>Computer and Printers</b>								
Laptop and Printer	69,763				-	69,763	27,905	41,858
<b>Total</b>	<b>5,58,80,337</b>	<b>-</b>	<b>-</b>	<b>19,99,992</b>	<b>-</b>	<b>5,78,10,566</b>	<b>41,91,191</b>	<b>5,36,89,138</b>

M/s Owais Ali Overseas

**OWAIS ALI OVERSEAS**

Saiyyed Avesh Ali  
(Proprietor)

Proprietor

Date-30.09.2022  
Place- Ratlam

In terms of our attached report of even date

For- Lunawat and Somani  
Chartered Accountants  
FRN-012609C

CA Purnima Maheshwari  
Partner  
Membership No.- 441201  
UDIN-22441201AXDRCT3210



**M/s Owais Ali Overseas Prop. Saiyyed Avesh Ali (Pan No.-BNFPA7100L)**  
**1, Wahid Nagar, Ratlam (M.P.)-457001**  
**58, AKVN, Industrial Area, Meghnagar, Jhabua (M.P.)-457779**  
Annexures Forming Part of Balance Sheet as at 31st March 2022

**Annexure-1**

**Agriculture A/c**

<b>Particulars</b>	<b>Amount (Rs.)</b>	<b>Particulars</b>	<b>Amount (Rs.)</b>
		By Opening Balance	-
To Agriculture Expenses	1,65,478	By Agriculture Income (As Per Agriculture A/c Annexure)	10,25,484
<b>By Closing Balance (Transfer to Capital Account)</b>	<b>8,60,006</b>		
	<b>10,25,484</b>		<b>10,25,484</b>

**OWAIS ALI OVERSEAS**

  
Proprietor

M/s Owais Ali Overseas Prop. Saiyyed Avesh Ali (Pan No.-BNFPA7100L)

1, Wahid Nagar, Ratlam (M.P.)-457001

58, AKVN, Industrial Area, Meghnagar, Jhabua (M.P.)-457779

Annexures Forming Part of Balance Sheet as at 31st March 2022

Annexure-2

Commodity A/c

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
Opening Stock	-	By Sales of Commodity	
Silver21mayfuture	2,02,820	CRUDE OIL	2,55,77,300
To Purchase		GOLD	96,02,68,300
CRUDE OIL	2,55,08,400	SILVER	31,24,02,000
GOLD	95,95,36,200	ALUMINIUM	72,94,71,750
SILVER	31,25,55,810	COPPER	8,67,44,000
ALUMINIUM	74,73,37,500	LEAD	46,25,000
COPPER	8,66,72,250	NATURALGAS	10,44,25,000
LEAD	46,29,250	ZINC	74,64,750
NATURALGAS	10,29,79,750		
ZINC	74,48,500		
To Charges on commodity Transaction	2,26,262	By Closing Stock	-
		By Speculative loss Carried Forward 21-22 to balance sheet	1,61,18,642
	<b>2,24,70,96,742</b>		<b>2,24,70,96,742</b>

Annexure-3

Security Account

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
Opening Stock	-	By Sales of Securities(shares)	
To Purchase		Intraday	21,866
Intraday	21,915	Short Term Trade	-
Short Term Trade	-		
To Short Term Profit on Short Term Trade (Transfer to Capital Account)	-	By Speculative Loss on Intraday Transaction (Transfer to Capital Account)	49
	<b>21,915</b>		<b>21,915</b>

**OWAIS ALI OVERSEAS**

  
Proprietor

## Annexure-4

Currency A/c

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
Opening Stock	-	By Sales of Currency	
		GBPINR	6,23,03,708
		USDINR	2,24,84,23,031
To Purchase			
GBPINR	6,22,66,755		
USDINR	2,24,69,46,918		
To Charges on currecnry Transaction	-	By Closing Stock	-
By Speculative profit	15,13,066		-
	<b>2,31,07,26,739</b>		<b>2,31,07,26,739</b>

Saiyyed Avesh Ali  
(Proprietor)

Date-30.09.2022  
Place- Ratlam

**OWAIS ALI OVERSEAS**

  
Proprietor