

COMRADE APPLIANCES PRIVATE LIMITED

ANNUAL REPORT

Financial Year

2017-2018

Regd Office:

39, Level I,
Dewan Center,
S V Road,
Jogeshwari West,
Mumbai,400102

Auditor:

I A K & ASSOCIATES
Chartered Accountants
B-204,
SUN MOON APARTMENT NO 1,
AGARWAL INDUSTRIAL ESTATE,
JOGESHWARI (WEST),
MUMBAI:-400102.

NOTICE

Notice is hereby given that the Annual General Meeting of the Members of M/s. COMRADE APPLICANCES PRIVATE LIMITED, will be held at 10.00 a.m. on 29/09/2018 at the Registered Office at SHOP NO.39,GROUND LEVEL I,DEWAN CENTRE, 183-186, S.V.ROAD,JOGESHWARI WEST MUMBAI-400102 to transact the following business:-

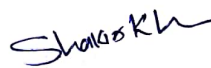
ORDINARY BUSINESS:-

1. **To Consider and adopt:**

To consider and if thought fit to pass with or without modification(s) the following resolution as an Ordinary Resolution

"RESOLVED THAT the Audited Balance Sheet & Profit & statement of Profit and Loss Account for the financial year ended March 31, 2018 along with the Auditor's Report and the Directors' Report as circulated to the shareholders and laid before the meeting, be received, considered and adopted"

For COMRADE APPLICANCES PRIVATE LIMITED



DIRECTOR



DIRECTOR

Place : MUMBAI
Dated : 3rd September, 2018

DIRECTOR'S REPORT

To,

The Members of M/s COMRADE APPLIANCES PRIVATE LIMITED

The Directors are immensely pleased to present their Second Annual Report together with the Audited Balance Sheet as on 31st March, 2018 and the Profit & Loss Account for the year ended as on that date.

1. Financial Results:

The Financial results of the Company for the period under review are summarized as under:

	Amount as on 2017-2018 (Rs)
Sales & Other Incomes in the year	58,34,723
Profit before Depreciation & Tax	7,87,015
Less: Depreciation & Tax	5,80,031
Add: Surplus brought forward	<u>(17,500)</u>
Balance carried to Balance Sheet	<u><u>1,89,484</u></u>

2. Dividends:

With a view to plough back the profits, the Board of Directors do not recommend any dividend.

3. Reserves:

The Company has not transferred any amount to reserves.

4. Significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future:

During the year under review there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

5. Public Deposits:

The Company has not accepted any fixed deposits from the public during the year under review.

6. Share Capital And Changes Therein:

The Authorized Shares Capital Increased from 1, 00,000/- to 2,00,00,000/-
The Company has Allotted 18, 37,500 shares to the following Shareholders,

Shareholder names	No's Of Shares
Mehboob Alam	9, 95,000/-
Khursheed Alam	4, 02,500/-
Shakir Khan	4, 40,000/-

7. Directors:

There is no change in the constitution of Board of Directors of the Company during the year under review.

8. Particulars Of Loans, Guarantees Or Investments U/s 186:

During the year under review, the Company has not advanced any loans/ given guarantees/ made investments.

9. Directors Responsibility Statement:

In compliance with the provisions of Section 134(3) (c) of the Companies Act, 2013, the Directors of your Company confirm that:

1. In the preparation of the annual Accounts, the applicable Accounting Standards have been followed and there are no material departures;
2. They have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the Profit of the Company for that period;
3. They have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company for preventing and detecting fraud and other irregularities;
4. They have prepared the annual accounts on a going concern basis.

10. Related Party Transactions:

All related party transactions that were entered into during the financial year were on arm's length basis and were in the ordinary course of the business. There are no materially significant related party transactions made by the company with Promoters, Key Managerial Personnel or other designated persons which may have potential conflict with interest of the company at large.

11. Particulars of Employees:

No employee was in receipt of remuneration exceeding the limits as prescribed under the provisions of Section 197 of the Companies Act, 2013 and read with rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 hence no such particulars are furnished.

12. Conservation of Energy, Technology Absorption and Foreign Exchange Earning and Outgo:

Information in terms of requirement of clause (m) of Sub-Section (3) of Section 134 of the Companies Act, 2013 regarding Conservation of Energy, Technology Absorption and Foreign Exchange Earning and Outgo, read along with Rule 8(3) of the Companies (Accounts) Rules, 2014 is as follows:

(A) Conservation of Energy:

Company is taking active steps for conservation of Energy and impact has resulted in efficient energy management.

(B) Technology Absorption:

The provisions of Section 134 (3) (m) of the Companies Act, 2013 do not apply to our Company.

(C) Foreign exchange earnings and outgo:

There was no foreign exchange inflow or Outflow during the year under review.

13. Number of meeting of the Board:

During the year 2017-18, the Board of Directors met six times viz. on 21 April, 2017; 30th June, 2017; 3rd September, 2017 ; 30th September, 2017 ; 30th December, 2017 and 30th March, 2018.

14. Extract of the Annual Return in Form MGT-9:

Pursuant to section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014, the details forming part of the extract of the Annual Return in Form MGT 9 is annexed to this report.

15. Auditors Report:

Observations made in the Auditors' Report are self-explanatory and hence, do not call for any further comments.

16. Auditor:

M/s. IAK & Associates., Chartered Accountants, statutory auditors of the Company having registration number FRN No. 132329W have been appointed in the earlier years to hold office from the conclusion of First Annual General Meeting till the conclusion of the Annual General Meeting of the Company to be held in year 2022 to examine and audit the accounts of the Company for the Financial Year 2021-22 at such remuneration plus service tax/GST, out-of-pocket, travelling and living expenses etc., as may be mutually agreed between the Board of Directors and the Auditors. The Company has received a certificate from the statutory auditors to the effect that their re-appointment, if made, would be within the limits prescribed.

17. Acknowledgement:

Your Directors wish to place on record their appreciation and acknowledge with gratitude, the services of the Staff of the Company, its valued customers and the support and co-operation extended by the Bankers and look forward to their continued support.

For COMRADE APPLICANCES PRIVATE LIMITED

Shakir Kher
Director

[Signature]
Director

Place : MUMBAI.
Dated: 3rd September, 2018



IAK & ASSOCIATES

Chartered Accountants

B- 204, Sun Moon Apartments No. 1, Agarwal Industrial Estate, Jogeshwari West, Mumbai- 400 102.
Tel / Fax : 022 - 2678 3014 Email : iakandassociates@gmail.com

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statements of M/s.COMRADE APPLICANCES PRIVATE LIMITED, which comprise the Balance Sheet as at 31st March, 2018, and the Statement of Profit and Loss, for the year then ended, and a summary of the significant accounting policies and other explanatory information

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 with respect to the preparation of these financial statements that give a true and fair view of the financial position & financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of

the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2018;

In the case of the Statement of Profit and Loss, of the Profit for the year ended on that date;

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of Section 143 (11) of the Act, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143(3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.

In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

(e) On the basis of the written representations received from the directors as on March 31, 2018, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2018, from being appointed as a director in terms of Section 164(2) of the Act.


- (f) With respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in



our opinion and to the best of our information and according to the explanations given to us:

- i. The Company does not have any pending litigation with any authorities; hence there exists no reportable impact upon its financial position in its standalone Ind AS financial statements;
- ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts;
- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company; and

**For and on behalf of
IAK & Associates
Chartered Accountants**


**Imran A Kazi
Proprietor
M. No. 127667
FRN No. 132329W
Place: Mumbai
Date: 3rd September, 2018**



Annexure to the Auditor's report

The Annexure referred to in our report to the members of M/s. COMRADE APPLICANCES PRIVATE LIMITED the Company for the year Ended on 31st march 2018.

1. (a) The company has maintained proper records showing full particulars including quantitative details and situation of its fixed assets.
- (b) These fixed assets have been physically verified by the management at reasonable intervals there was no Material discrepancies were noticed on such verification.
- (c) According to the information and explanations given by the management the title deeds of the immovable properties, other than self-constructed building, included in fixed assets are held in the name of the Company except mentioned below:
2. Physical verification of inventory has been conducted at reasonable intervals by the management and there is no material discrepancies were noticed.
3. The company has not granted loans secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013, the provision of clauses (3)(a) to (3) (c) of the order are not applicable to the Company .
4. In our opinion and according to information and explanation given to us, the company has not enter the into any transaction with respect to loans, investment , guarantees and security under the provision of section 185 and 186 of the Companies Act.
5. In our opinion and according to the information and explanation given to us, the company has not accepted any deposit from the public in accordance with the provision of sections 73 to 76 or any other relevant provision of the Act and the rules framed thereunder. Accordingly, the provision of clause 3(v) of the order is not applicable to the company. According to the information and explanation given to us , no order has been passed by the Company Law Board or the National Company Law Tribunal or the Reserve Bank Of India or any Court or any other Tribunal.
6. Maintenance of cost records specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 is not applicable to company.




7. (a) The Company is generally regular in depositing undisputed statutory dues including provident fund, Employee's state insurances, income tax , sales – tax, services tax, duty of customs, duty of excise , valued added tax , cess and any other statutory dues to appropriate authorities.
- (b) Dues of income tax or sale or services tax or duty of customs or duty of excise or valued added tax have been deposited on time there is no dispute is pending on the part of company.
8. The company hasn't made any default in repayment of loans or borrowing to a financial institution, bank or dues to debenture holders.
9. The company has not raised any money by way of initial public offer or further public offer including debt instruments or term loan during years under audit.
10. No fraud by company or its officers or employees were noticed during the year under audit.
11. The provisions of Section 197 of Companies Act, 2013 is not applicable to the company but the remuneration was paid in accordance with appropriate provisions of the Companies Act, 2013.
12. Company is not a Nidhi Company hence the said clause is not applicable.
13. All transactions with the related parties are in compliance with provision of section 188 of the Companies Act, 2013, wherever applicable and the details have been disclosed in the Financial Statements etc. as per applicable accounting standards; however being a Private Limited Company provision of section 177 of the Companies Act, 2013 is not applicable to the Company.



14. During the year, the company has not made preferential allotment of shares. In respect of the same, in our opinion, the Company has complied with the requirements of Section 42 of the Act and the Rules framed thereunder.
- 15.
16. The company hasn't entered into any non-cash transactions with directors or persons connected with him as specified under section 192 of Companies Act 2013.

The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

**For and on behalf of
IAK & Associates
Chartered Accountants**


**Imran A Kazi
Proprietor
M. No. 127667
FRN No. 132329W
Place: Mumbai
Date: 3rd September, 2018**



INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, ITR-7 transmitted electronically with digital signature]

Assessment Year
2018-19

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name COMRADE APPLIANCES PRIVATE LIMITED		PAN AAGCC9056P	
	Flat/Door/Block No 39 Level I	Name Of Premises/Building/Village Dewan Center		Form No. which has been electronically transmitted ITR-6
	Road/Street/Post Office S V Road	Area/Locality Jogeshwari West		
	Town/City/District Mumbai	State MAHARASHTRA	Pin/ZipCode 400102	Status Pvt Company
	Designation of AO(Ward/Circle) WARD 9(2)(3)			Original or Revised ORIGINAL
	E-filing Acknowledgement Number 333606661131018		Date(DD/MM/YYYY) 13-10-2018	
	1	Gross total income	1	0
	2	Deductions under Chapter-VI-A	2	0
	3	Total Income	3	0
	3a	Current Year loss, if any	3a	683868
4	Net tax payable	4	39441	
5	Interest and Fee Payable	5	5139	
6	Total tax, interest and Fee payable	6	44580	
7	Taxes Paid	a Advance Tax	7a	0
		b TDS	7b	0
		c TCS	7c	0
		d Self Assessment Tax	7d	44580
		e Total Taxes Paid (7a+7b+7c +7d)	7e	44580
8	Tax Payable (6-7e)	8	0	
9	Refund (7e-6)	9	0	
10	Exempt Income	Agriculture	10	
		Others		

This return has been digitally signed by KHURSHEED ALAMin the capacity of DIRECTORhaving PAN AGBPA6747R from IP Address 43.230.44.218 on 13-10-2018 at MUMBAIDsc SI No & issuer 1400704638CN=(n)Code Solutions CA 2014.2.5.4.51=#13133330312c20474e464320496e666f746f776572,STREET=Bodakdev, S G Road, Ahmedabad,ST=Gujarat,2.5.4.17=#1306333830303534,OU=Certifying Authority,O=Gujarat Narmada Valley Fertilizers and Chemicals**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

A.Y. 2018-2019

Name : COMRADE APPLIANCES PRIVATE LIMITED

Previous Year : 2017-2018

Address : 39 Level I
Dewan Center
S V Road
Jogeshwari West, Mumbai - 400 102

PAN : AAGCC 9056 P

Ward/Circle : WARD 9(2)(3)

Status : Domestic Company

D. O. I. : 22-Mar-2017

Statement of Income**Profits and gains of Business or Profession****Business-1**

	Rs.	Rs.	Rs.
Net Profit Before Tax as per P & L a/c		2,06,984	
Add: Inadmissible expenses & Income not included			
Depreciation debited to P & L a/c	5,80,031		
37 disallowance	115	5,80,146	
Adjusted Profit of Business-1		7,87,130	
Total income of Business and Profession		7,87,130	
Less: Depreciation as per IT Act	5	14,70,998	
<i>Income chargeable under the head "Business and Profession"</i>			-6,83,868
Total			-6,83,868
Unabsorbed Losses	2		6,83,868
Less - Brought forward losses set off	6		0
Total Income			0
Minimum Alternative Tax	3	39,441	
Tax credit C/F u/s 115JAA		39,441	
Tax payable u/s 115JB			39,441
Net Tax			39,441
Interest u/s 234A		394	
Interest u/s 234B		2,758	
Interest u/s 234C		1,987	5,139
Net tax payable			44,580
Self-assessment tax paid	4		44,580

Schedule 1**Disallowances of expenditure u/s 37**

Other expenditure	Disallowance
Any other disallowance u/s 37	
Interest on TDS	115
Total Disallowance	115

Schedule 2

Description

Depreciation unabsorbed

Unabsorbed
Loss

6,83,868

Schedule 3

Minimum alternative tax

Net profit after tax (A)

Book Profit (A + B - C)

Mat on book profit

Mat with SC & Cess on book profit

Whether earning solely in Foreign Exchange in Intl. Financial Services Centre?

Depreciation debited to P & L a/c (For 29B only)

Policies, standards & depreciation methods used in accounts laid before AGM are followed in P & L a/c

2,06,984

2,06,984

38,292

39,441

No

5,80,031

Yes

Schedule 4

Self Assessment tax paid

Name of the Bank and BSR Code

HDFC Bank - 0510308

Date of deposit

12.Oct.18

Challan Sl.no.

11039

Challan Amount


44,580

Bank A/c: HDFC BANK 50200024430691 IFSC: HDFC0000455

Date : 13-Oct-2018

Place : Mumbai

For COMRADE APPLIANCES PRIVATE LIMITED


Authorised Signatory

Taxpayer's Counterfoil

Name of the Assessee

COMXXXX APPLIANCES PRIVATE LIMITED

Complete Address

Mumbai MAHARASHTRA 400102

PAN

A A G C C 9 0 5 6 P

Major Head

0020 - INCOME-TAX ON COMPANIES(CORPORATION TAX)

Minor Head

300 - SELF ASSESSMENT TAX

Description of Tax	Amount in Rupees
Basic Tax	39,441.00
Surcharge	0.00
Education Cess	0.00
Penalty	0.00
Others	0.00
Interest	5,139.00
TOTAL	44,580.00

HDFC BANK LIMITED	
Challan No	280
BSR Code	0510308
Date of Receipt	12/10/2018
Challan Serial No	11039
Assessment Year	2018-19
Bank Reference	11039
Drawn On	HDFC Bank Netbanking

Rupees (In words)

INR FORTY FOUR THOUSAND FIVE HUNDRED EIGHTY ONLY

CIN

051030812101811039

Debit Account No.

50200024430691

Payment Realization Date

12/10/2018 21:05:18

Please Save a copy of this Acknowledgement Receipt for your future reference.

COMRADE APPLIANCES PRIVATE LIMITED**CIN NO : U74999MH2017PTC292817****Balance Sheet as at 31st March, 2018**

Particulars		Note No.	Year Ended 31/03/2018	Year Ended 31/03/2017
I	EQUITY AND LIABILITIES			
(1)	Shareholders Fund			
(a)	Share Capital	1	1,84,75,000	1,00,000
(b)	Reserve and Surplus	2	1,89,484	(17,500)
(c)	Money received against share warrants		-	-
(2)	Share application money pending allotment		-	-
(3)	Non-current Liabilities			
(a)	Long-term borrowings	3	75,00,000	-
(b)	Deferred tax liabilities (Net)		-	-
(c)	Other Long term liabilities		-	-
(d)	Long-term provisions		-	-
(4)	Current Liabilities			
(a)	Short-term borrowings	4	72,22,329	-
(b)	Trade Payables	5	49,76,258	12,500
(c)	Other current liabilities	6	40,584	-
(d)	Short term provisions	7	2,72,853	25,000
Total			3,86,76,508	1,20,000
II	ASSETS			
(1)	Non-current assets			
(a)	Fixed assets			
(i)	Tangible assets	8	1,88,52,992	-
(ii)	Intangible assets		-	-
(iii)	Capital work-in-progress		-	-
(iv)	Intangible assets under development		-	-
(b)	Non-current investments		-	-
(c)	Deferred tax assets (net)		-	-
(d)	Long-term loans and advances		-	-
(e)	Other non-current assets	9	6,01,150	-
(2)	Current assets			
(a)	Current investments		-	-
(b)	Inventories	10	76,00,440	-
(c)	Trade receivable	11	22,69,086	1,00,000
(d)	Cash and cash equivalents	12	3,07,279	-
(e)	Short-term loans and advances		-	-
(f)	Other current assets	13	90,45,561	20,000
Total			3,86,76,508	1,20,000

Notes to Accounts

21

As per our report of even date

For IAK & Associates

Chartered Accountants

Comrade Appliances Private Limited

Imran A Kazi

M.No-127667

F.R.No. 132329W

Place: Mumbai

Date: 3rd September 2018



Authorised Signatory

COMRADE APPLIANCES PRIVATE LIMITED**CIN NO : U74999MH2017PTC292817****Profit and Loss Statement for the year ended 31st March, 2018**

Particulars		Note No.	Year Ended 31.3.18	Year Ended 31.3.17
I	Revenue from business operations	14	58,34,723	-
II	Other Revenue	15	1,22,675	-
III	Total Revenue (I + II)		59,57,398	-
IV	Expenses:			
	Cost of materials consumed		-	-
	Purchase of Stock-in-Trade	16	1,08,17,723	-
	Changes in inventories of finished goods, Work-in-progress and Stock-in-Trade	17	(76,00,440)	-
	Employee benefit expense	18	7,31,726	-
	Finance costs	19	1,94,489	-
	Depreciation and amortization expense	8	5,80,031	-
	Other expense	20	10,26,885	17,500
	Total Expenses		57,50,414	17,500
V	Profit before exceptional and extraordinary items and tax (III - IV)		2,06,984	(17,500)
VI	Exceptional items		-	-
VII	Profit before extraordinary items and tax (V - VI)		2,06,984	(17,500)
VIII	Extraordinary items		-	-
IX	Profit before tax (VII - VIII)		2,06,984	(17,500)
X	Tax expense: (1) Current Tax (2) Deferred Tax		- -	- -
XI	Profit (Loss) for the period from continuing operations (IX - X)		2,06,984	(17,500)
XII	Profit/(loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	Profit/(loss) from discontinuing operations (after tax) (XII - XIII)		-	-
XV	Profit (Loss) for the period (XI + XIV)		2,06,984	(17,500)
XVI	Earning per equity share: (1) Basic (2) Diluted		0.11 -	(0.35) -

Notes to Accounts

21

As per our report of even date

For IAK & Associates

Comrade Appliances Private Limited

Chartered Accountants

Imran A Kazi

M.No-127667

F.R.No. 132329W

Place: Mumbai

Date: 3rd September 2018



Authorised Signatory

COMRADE APPLIANCES PRIVATE LIMITED

Notes to Accounts

Share Capital - Note No. 1

Particulars	Year Ended 31.03.2018	Year Ended 31.03.2017
Authorised Share Capital 10000 Equity Share of Rs. 10/- each	2,00,00,000	1,00,000
Issued, Subscribed & Paid up Capital 1847500 Equity Share of Rs. 10/- each 10000 Equity Share of Rs. 10/- each	1,84,75,000	1,00,000
Total	1,84,75,000	1,00,000

Reserve & Surplus - Note No. 2

Particulars	Year Ended 31.03.2018	Year Ended 31.03.2017
Profit and Loss Account b/f	(17,500)	-
Add: Current Year Profit	2,06,984	(17,500)
Less: Profit & loss Appropriation	-	-
Total	1,89,484	(17,500)

Long-term borrowings - Note No. 3

Particulars	Year Ended 31.03.2018	Year Ended 31.03.2017
Term Loan - Canara Bank	75,00,000	-
Total	75,00,000	-

Short-term borrowings - Note No. 4

Particulars	Year Ended 31.03.2018	Year Ended 31.03.2017
Bank Over Draft - Canara Bank	72,22,329	-
Total	72,22,329	-



Trade Payables - Note No. 5		
Particulars	Year Ended 31.03.2018	Year Ended 31.03.2017
Kazi & Associates	-	12,500
Onus Plastic Industries	16,64,564	-
Millennium Semiconductors	8,01,822	-
Evo Cool Tech Industries	4,55,763	-
K L J Polymers & Chemical Limited	4,21,880	-
Pranita Packaging Industries	2,45,893	-
Rishika Packaging	1,83,795	-
Euro Work Station	1,83,600	-
Pioneer Cooling Technology	1,77,896	-
Affan Enterprise	1,50,545	-
Unicore Cables	1,05,964	-
Bijlee Ghar	1,02,580	-
Omkar Industries	99,769	-
Cisco Industries	64,888	-
Asia Pacific Decals	48,583	-
Sanika Packaging	46,845	-
Om Shree Swami Samarth Security	37,780	-
Chandra Prakash Pandey Tempo	33,890	-
Aggarwal Road Line	23,100	-
Abida Iqbal Patel	19,800	-
Suman Roadways Corporation Pvt Ltd	19,040	-
Join Pack Machines Pvt Ltd	18,290	-
Lala Transport Service	16,900	-
EMS Consulting Group	15,000	-
Tata Power	10,239	-
Arpan Mehta	9,672	-
Fitwell Hoses & Engg. Co	4,970	-
Khan Mahtab Alam	4,560	-
Omkar Packaging	2,400	-
Pixel Prints	2,050	-
Tata Docomo CDMA	1,887	-
Shree Maruti Courier Service Pvt Ltd	1,189	-
Condor Power Products Pvt Ltd	984	-
Mahabali Express Pvt Ltd	118	-
Flipkart Internet Pvt	2	-
Total	49,76,258	12,500



Other current liabilities - Note No. 6		
Particulars	Year Ended 31.03.2018	Year Ended 31.03.2017
TDS	40,584	-
Total	40,584	-
Short Term Provisions - Note No. 7		
Particulars	Year Ended 31.03.2018	Year Ended 31.03.2017
Preliminary Expenses Payable	-	25,000
Salary Payable	1,75,969	-
Interest on Term Loan Payable	66,884	-
I A K & Associates	30,000	-
Total	2,72,853	25,000



Tangible assets - Note No. 08

Depreciation Statement as per Companies Act, 2013

ASSETS	RATE OF DEPN.	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		ON 1.4.17	ADDITIONS	DEDUCTION	31.3.18	AS ON 1.4.17	DEPN. FOR THE YEAR	DEDUCTION	31.3.18	AS ON 31.3.18	AS ON 31.3.17
Plant & Machinery	18.10%	-	1,90,85,598	-	1,90,85,598	-	5,56,745	-	5,56,745	1,85,28,853	-
Computer & Software	40%	-	1,48,045	-	1,48,045	-	15,115	-	15,115	1,32,930	-
Furniture & Fixtures	25.89%	-	1,99,380	-	1,99,380	-	8,171	-	8,171	1,91,209	-
TOTAL RUPEES		-	1,94,33,023	-	1,94,33,023	-	5,80,031	-	5,80,031	1,88,52,992	-



Other non-current assets - Note No. 9		
Particulars	Year Ended 31.03.2018	Year Ended 31.03.2017
Iqbal Patel Shop 38	50,000	-
Palghar Deposit	5,50,000	-
Tata Docomo Security Deposit	1,150	-
Total	6,01,150	-
Inventories - Note No. 10		
Particulars	Year Ended 31.03.2018	Year Ended 31.03.2017
Finished Goods	21,07,685	-
Raw Material	54,92,755	-
Total	76,00,440	-
Trade Receivables - Note No. 11		
Particulars	Year Ended 31.03.2018	Year Ended 31.03.2017
Application Money Receivable	-	1,00,000
J J Electricalsh	5,01,288	-
Shreya Air Solution	4,33,106	-
R R Electronic Corporation	2,36,532	-
Sapna Electronics & Mobile Center	1,40,000	-
Sarneshwar Marketing	1,28,400	-
Shayona Fan House of Appliances	1,27,800	-
Perfect Distributors	1,09,750	-
Milan Home Appliances and Fancy Electric	1,07,900	-
Jai Laxmi Home Appliances & Steel	91,500	-
Navkar Appliances	66,570	-
WJT Industries	39,457	-
Ruchit Electronics	27,915	-
Riddhi Siddhi Marketing	27,902	-
Satguru Sales	27,902	-
Maa Laxmi Electric Company	22,376	-
Shivam & Company	22,376	-
Snaer Trading Private Limited	21,300	-
Shree Balaji Enterprises	18,600	-
Padmavati Enterprises	13,502	-
Tirupati Appliances	13,502	-
Ambika Electronic	13,141	-
Shree Vinayaka Enterprises	9,001	-
Mr Mahesh	8,600	-
Kimatsu India Pvt Ltd	7,457	-
Global International	6,439	-
Mr Dilip Joshi	5,725	-



Mr Imran	5,725	-
Mr Ansari Shams	5,415	-
Veer Plastoware	5,000	-
Vinay Dubey	4,800	-
Manish Electronics	4,500	-
Modi Electronics	4,500	-
Mohd Talib	4,500	-
Paras Trading	4,500	-
Mr Suryakant	4,130	-
Patel Electricals	(2,025)	-
Total	22,69,086	1,00,000
Cash and cash equivalents - Note No. 12		
Particulars	Year Ended 31.03.2018	Year Ended 31.03.2017
Canara Bank	1,64,736	-
HDFC Bank	1,32,131	-
Cash in Hand	10,412	-
Total	3,07,279	-
Other current assets- Note No. 13		
Particulars	Year Ended 31.03.2018	Year Ended 31.03.2017
Preliminary Expenses	15,000	20,000
Advance to Creditors		
Kas Industries	32,94,127	-
Zhejiang China Africa Foreign Trade Port	12,38,629	-
Ajay Engineering	4,00,000	-
Mukesh Industries Ltd	26,550	-
Rayan Plast	25,036	-
Mahavitran	17,790	-
WJT Trading Co.	4,300	-
Indiamart Intermesh	1,812	-
GST	40,22,317	
Total	90,45,561	20,000



Revenue from business operations - Note No. 14		
Particulars	Year Ended 31.03.2018	Year Ended 31.03.2017
Sales	58,34,723	-
Total	58,34,723	-
Other Revenue - Note No. 15		
Particulars	Year Ended 31.03.2018	Year Ended 31.03.2017
Currency Fluctuations	1,21,535	-
Sales of Scrape	1,140	-
Total	1,22,675	-
Purchase of Stock-in-Trade - Note No. 16		
Particulars	Year Ended 31.03.2018	Year Ended 31.03.2017
Purchases	1,06,68,603	-
Import Purchases	1,49,120	-
Total	1,08,17,723	-
Changes in inventories of finished goods, - Note No. 17		
Particulars	Year Ended 31.03.2018	Year Ended 31.03.2017
Opening Stock	-	-
Less :- Closing Stock	76,00,440	-
Total	(76,00,440)	-



Employee benefit expense - Note No. 18		
Particulars	Year Ended 31.03.2018	Year Ended 31.03.2017
Salary	6,76,608	-
Wages	41,907	-
Staff Welfare	13,211	-
Total	7,31,726	-
Finance costs - Note No. 19		
Particulars	Year Ended 31.03.2018	Year Ended 31.03.2017
Interest Capitalized	2,870	-
Interest on DOD	64,296	-
Interest on Term Loan	1,27,323	-
Total	1,94,489	-
Other Expenses - Note No. 20		
Particulars	Year Ended 31.03.2018	Year Ended 31.03.2017
Audit fees	30,000	7,500
Preliminary Expenses Written Off	5,000	5,000
Professional Fees	15,000	5,000
Factory Rent	3,40,000	-
Labour Charges	2,80,471	-
Consumption of Spare Part	1,50,977	-
Security Guard Service	65,291	-
Electricity Expenses	61,500	-
Other Expenses	18,516	-
Bank Charges	17,821	-
Electricity Expenses-Direct	16,420	-
PTRC	6,075	-
Registration Fees	6,052	-
Tea & Refreshment	4,151	-
PTEC	2,500	-
General Expenses	1,800	-
Delivery Charges	1,600	-
Die/punch Cost	1,325	-
GST Penalty	1,200	-
Telephone Expenses	365	-
Discount	344	-
Packing & Forwarding Charges	300	-
Interest on TDS	115	-
Commission Expenses	50	-
Round Off	12	-
Total	10,26,885	17,500



Enter

NOTE NO.21

Schedules forming part of accounts and Significant Accounting Policies

a) Basis of Presentation

The Company maintains its accounts on accrual basis following the historical cost convention in accordance with Generally Accepted Accounting Principles [GAAP] and in compliance with the Accounting Standards and other requirements of the Indian Companies Act.

b) Use of estimates

The preparation of the financial statements in conformity with the GAAP requires that the management makes estimates and assumptions that affect the reported amounts of assets and liabilities, disclosures of contingent liabilities as at the date of financial statements, and the reported amounts of revenue and expenses during the reported year. Actual results could differ from those estimates.

c) Revenue Recognition

(i) Revenue from rendering services Revenue to be recognized only when rendering of services is fully or substantially completed. More than one act is involved, revenue to be recognized on execution of all those acts, Revenue to be recognized proportionately with the degree of completion of services.

(ii) Other Income Revenue is recognized on a time proportion basis taking into account the amount outstanding and the rates applicable.

d) Fixed Assets

Fixed assets are slated at actual cost less accumulated depreciation. The actual cost capitalized includes material cost , freight, installation cost, duties and taxes, finance charges and other incidental expenses incurred.

Depreciation on fixed assets is computed on the Written Down Value method over their estimated useful lives at the rates prescribed under Schedule XIV of the Companies Act, 1956. Individual assets acquired for less than Rs.5,000 are entirely depreciated in the year of acquisition.



e) Investments

Investments are classified into current investments and long term investments. Current investments are carried at lower of cost or market value. Any reduction in carrying amount and any reversals of such reductions are charged or credited

to the profit and loss account. Long term investments are carried at cost less provisions made to recognize any decline, other than temporary, in the value of such investments.

f) Current Assets Loans & Advances

In the opinion of the board, current assets loans and advances have a value on realization in the ordinary course of business at least equal to the amount at which they are stated.

g) Debtors and Creditors

Balances of Debtors and Creditors are considered at book values and are subject to confirmations.

h) Taxes on Income

Tax expense for the year comprises of current tax and deferred tax. Current taxes are measured at the amounts expected to be paid using the applicable tax rates and tax laws. Deferred tax assets and liabilities are measured using tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in profit and loss account in the year of change. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statements carrying amounts of existing assets and liabilities and their respective tax bases and operating loss carry forwards. Deferred tax as per AS -22 have not been recognized in the books of accounts.

i) Cash & Cash Equivalents:

Cash and cash equivalents comprise cash at bank and in hand and short-term investments with an original maturity of three months or less.

j) Miscellaneous expenditure

Miscellaneous expenditure is written off 1/10th to profit and loss account enduring benefit available in future.

k) Directors Remuneration

For the year

Salaries Nil



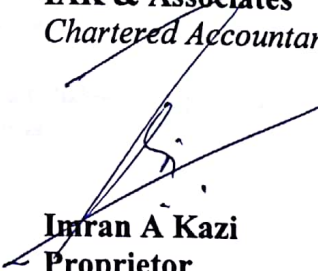
1) Auditors Remuneration

For the year

Audit Fees Rs.30,000

For and on behalf of
IAK & Associates
Chartered Accountants

For COMRADE APPLICANCES PRIVATE LIMITED


Imran A Kazi
Proprietor
M. No. 127667
FRN No. 132329W
Place : Mumbai
Date : 03rd September, 2018


Director


Director



**e-Filing** *Anywhere Anytime*

Income Tax Department, Government of India

ACKNOWLEDGEMENT OF RECEIPT OF FORM (Other Than ITR)

Name	COMRADE APPLIANCES PRIVATE LIMITED	PAN	AAGCC9056P
Form No	3CA	Assessment Year	2018-19
e-Filing Acknowledgement Number	333596231131018	Date of e-Filing	13/10/2018

*For and on behalf of,
e-Filing Administrator*

(This is a computer generated Acknowledgment Receipt and needs no signature)

[Click to Print the Receipt](#)[Click here to Close the window](#)

FORM NO. 3CA
[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of COMRADE APPLIANCES PRIVATE LIMITED 39 Level I, Dewan Center, S V Road, Jogeshwari West., Mumbai, MAHARASHTRA, 400102 AAGCC9056P was conducted by Us I A K & ASSOCIATES in pursuance of the provisions of the Companies Act, 2013 Act, and We annex here to a copy of Our audit report dated 03/09/2018 along with a copy each of

- the audited Profit and loss account for the period beginning from 01/04/2017 to ending on 31/03/2018
- the audited balance sheet as at, 31/03/2018 ; and
- documents declared by the said act to be part of, or annexed to, the Profit and loss account and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

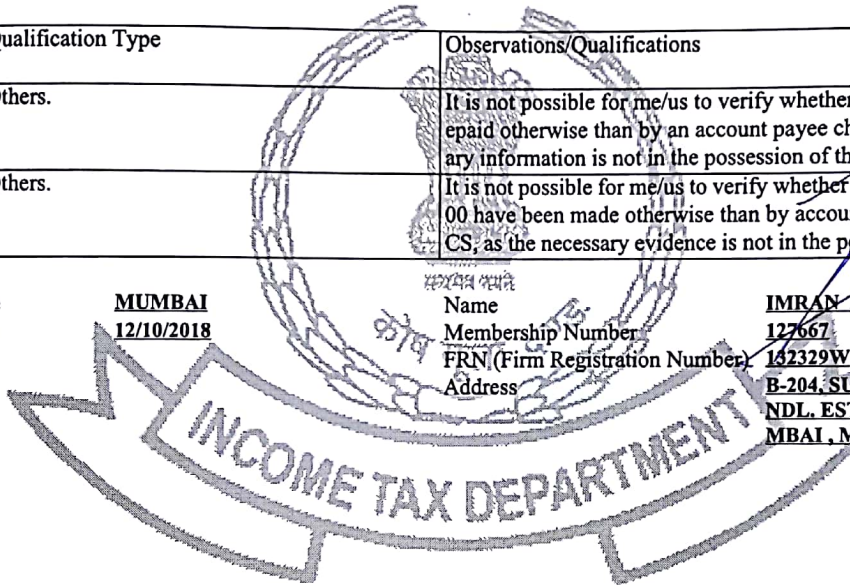
3. In Our opinion and to the best of Our information and according to examination of books of account including other relevant documents and explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to the following observations/qualifications, if any.

Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

Sl No.	Qualification Type	Observations/Qualifications
1	Others.	It is not possible for me/us to verify whether the loans/deposits accepted or repaid otherwise than by an account payee cheque or bank draft as the necessary information is not in the possession of the assessee.
2	Others.	It is not possible for me/us to verify whether the payments exceeding Rs.10,000 have been made otherwise than by account payee cheque, bank draft or ECS, as the necessary evidence is not in the possession of the assessee.

Place MUMBAI
Date 12/10/2018

Name IMRAN ABDUL KAZI
Membership Number 127667
FRN (Firm Registration Number) 142329W
Address B-204, SUNMOON APT-1, AGARWAL IND. EST. JOGESHWARI WEST., MUMBAI, MAHARASHTRA, 400102



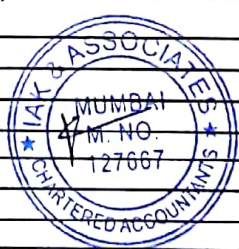
FORM NO. 3CD

[See rule 6G(2)]

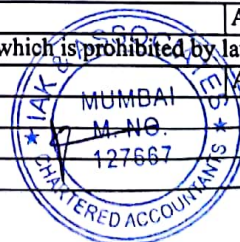
Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

1	Name of the assessee		COMRADE APPLIANCES PRIVATE LIMITED			
2	Address		39 Level I, Dewan Center, S V Road, Jogeshwari West , , Mumbai, MAHARASHTRA , 400102			
3	Permanent Account Number (PAN)		AAGCC9056P			
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 MAHARASHTRA	27 AAGCC9056P 1ZX			
5	Status		Company			
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 ?					
	S.No.	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.					
	S.No.	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).					
	S.No.	Sector	Sub Sector	Code		
	1	MANUFACTURING	Manufacture of electrical machinery and apparatus	04077		
10 b	If there is any change in the nature of business or profession, the particulars of such change					
	S.No.	Business	Sector	SubSector	Code	
	Nil					
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					
	S.No.	Books prescribed				Yes
	1	Cash book				
	2	Journal				
	3	Ledger				
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					
	S.No.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State PinCode
	1	Bank book	39 Level I, Dewan Center, S V Road, Jogeshwari West		Mumbai	MAHARASHTRA 400102
	2	Cash book	39 Level I, Dewan Center, S V Road, Jogeshwari West		Mumbai	MAHARASHTRA 400102
	3	Journal	39 Level I, Dewan Center, S V Road, Jogeshwari West		Mumbai	MAHARASHTRA 400102
	4	Ledger	39 Level I, Dewan Center, S V Road, Jogeshwari West		Mumbai	MAHARASHTRA 400102

5	Purchase register	39 Level I, Dewan Center, S V Road, Jogeshwari West		Mumbai	MAHARASHTRA	400102
6	Sales register	39 Level I, Dewan Center, S V Road, Jogeshwari West		Mumbai	MAHARASHTRA	400102
7	Stock register	39 Level I, Dewan Center, S V Road, Jogeshwari West		Mumbai	MAHARASHTRA	400102
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
Books Examined						
Bank book						
Cash book						
Journal						
Ledger						
Purchase register						
Sales register						
Stock register						
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).					No
	S.No.	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.					
	S.No.	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)	
	Total					
13 f	Disclosure as per ICDS.					
	S.No.	ICDS	Disclosure			
14 a	Method of valuation of closing stock employed in the previous year.				Lower of cost or net realisable value [Section 145A]	
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					
	S.No.	(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					
	S.No.	Description				Amount
Nil						
16 b	The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods and Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned					
	S.No.	Description				Amount
16 c	Escalation claims accepted during the previous year					
	S.No.	Description				Amount
Nil						
16 d	Any other item of income					
	S.No.	Description				Amount
Nil						
16 e	Capital receipt, if any					
	S.No.	Description				Amount
Nil						

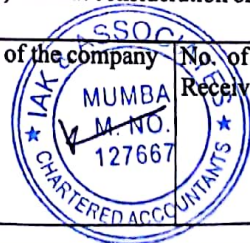


17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:											
S.No.	Details of property		Address Line 1	Address Line 2	City/Town/District	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 following form:-											
S.No.	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percent-age)	Opening WDV / Actual (A)	Additions					Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
				Purchase Value (1)	CENT VAT (2)	Change in Rate of Exchange (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
1	Furnitures & Fittings @ 10%	10%	0	199380	0	0	0	199380	0	9969	189411
2	Plant & Machinery @ 15%	15%	0	19085598	0	0	0	19085598	0	1431420	17654178
3	Plant & Machinery @ 40%	40%	0	148045	0	0	0	148045	0	29609	118436
* 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 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)]										
S.No.		Description								Amount	
20 b Details of contributions received from employees for various funds as referred to in section 36(1)(va):											
S.No.	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											
S.No.	Particulars								Amount in Rs.		
Personal expenditure											
S.No.	Particulars								Amount in Rs.		
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party											
S.No.	Particulars								Amount in Rs.		
Expenditure incurred at clubs being entrance fees and subscriptions											
S.No.	Particulars								Amount in Rs.		
Expenditure incurred at clubs being cost for club services and facilities used.											
S.No.	Particulars								Amount in Rs.		
Expenditure by way of penalty or fine for violation of any law for the time being force											
S.No.	Particulars								Amount in Rs.		
Expenditure by way of any other penalty or fine not covered above											
S.No.	Particulars								Amount in Rs.		
Expenditure incurred for any purpose which is an offence or which is prohibited by law											
S.No.	Particulars								Amount in Rs.		
(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:											



S.No.	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)											
S.No.	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:											
S.No.	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.											
S.No.	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:											
S.No.	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.											
S.No.	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)											
(v) wealth tax under sub-clause (ia)											
(vi) royalty, license fee, service fee etc. under sub-clause (iib).											
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).											
S.No.	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)											
(ix) tax paid by employer for prerequisites under sub-clause (v)											
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;											
S.No.	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		
S.No.	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		
S.No.	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											

	S.No.	Nature Of Liability			Amount in Rs.			
(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								
	S.No.	Nature Of Liability			Amount in Rs.			
(i) Amount inadmissible under the proviso to section 36(1)(iii)								
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).								
	S.No.	Name of Related Person	PAN of Related Person	Relation	Nature of transaction of Payment Made(Amount)			
	1	KAS INDUSTRIES	AGBPA6747R	DIRECTOR	PURCHASES 1839859			
	2	WJT INDUSTRIES	BDDPS8984A	DIRECTOR RELATIVE	SALES 243757			
24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.								
	S.No.	Section	Description	Amount				
	Nil							
25 Any amount of profit chargeable to tax under section 41 and computation thereof.								
	S.No.	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), (b), (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								
	S.No.	Section	Nature of liability		Amount			
	Nil							
26 (i)A(b) Not paid during the previous year								
	S.No.	Section	Nature of liability		Amount			
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)								
	S.No.	Section	Nature of liability		Amount			
	Nil							
26 (i)B(b) not paid on or before the aforesaid date								
	S.No.	Section	Nature of liability		Amount			
	Nil							
(State whether sales tax, goods and services Tax, No customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits and loss account.)								
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								
	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 :-								
	S.No.	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)								
	S.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 consideration paid	Fair Market value of the shares
	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)(viib). If yes, please furnish the details of the same											No	
	S.No.	Name of the person from whom consideration received for issue of shares			PAN of the person, if available			No. of Shares	Amount of consideration received	of Fair Market value of the shares			
	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?											No	
A(b)	If yes, please furnish the following details:												
	S.No.	Nature of income:						Amount (in Rs.)					
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?											No	
B(b)	If yes, please furnish the following details:												
	S.No.	Nature of income:						Amount (in Rs.)					
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	
	S.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	Pin code	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	
A(b)	If yes, please furnish the following details:												
	S.No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made	Amount (in Rs.) of primary adjustment	Whether the excess of 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 on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money						
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(b)	If yes, please furnish the following details:												
	S.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	Amount (in Rs.)					
	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)												
C(b)	If yes, please furnish the following details:												
	S.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					
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	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared	Maximum amount outstanding in the account at any time	Whether the loan or deposit was taken or accepted by cheque or bank draft	In case the loan or deposit was taken or accepted by cheque or bank draft,				

			the lender or the depositor	up during the previous year	during the previous year	or use of electronic clearing system through a bank account.	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
-------	-------------------	----------------------	--	-----------------------	-------------------	-----------------

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

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 Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Nature of transaction	Amount of Payment	Date of Payment
-------	-------------------	----------------------	--	-----------------------	-------------------	-----------------

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

(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	Whether the repayment was made	In case the repayment was made by cheque or bank draft, whether the
-------	-------------------	----------------------	--	-------------------------	-------------------------------	--------------------------------	---

			available with the assessee) of the payee	the account at any time during the previous year	by cheque or bank draft or use of electronic clearing system through a bank account.	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 payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	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 payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft 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 any deposit or 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 (give reference to relevant order)	Remarks	
						Amount as assessed	Order U/S and Date	
		1	2017-18	BUSLOSS	17500	17500	NA	Assessed Amount is as per self assessment u/s 140A.
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					Yes	

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)	
1	MUMC22824E	194-I	Rent	1473000	1473000	1473000	147300	0	0	0	
2	MUMC22824E	194J	Fees for professional or technical services	225000	225000	225000	22500	0	0	0	
3	MUMC22824E	194C	Payments to contractors	2398200	2398200	2398200	28734	0	0	0	
4	MUMC22824E	192	Salary	707033	707033	707033	21000	0	0	0	
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				
	1	MUMC22824E	24Q	31/05/2018	29/05/2018	Yes					
	2	MUMC22824E	24Q	31/01/2018	27/01/2018	Yes					
	3	MUMC22824E	26Q	31/10/2017	24/10/2017	Yes					
	4	MUMC22824E	26Q	31/01/2018	30/01/2018	Yes					
	5	MUMC22824E	26Q	31/05/2018	29/05/2018	Yes					
	6	MUMC22824E	24Q	31/10/2017	24/10/2017	Yes					
34 c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish the details:									No	
	S.No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) payable	Amount paid out of column (2) along with date of payment	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			
	Nil										
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	Sales during the previous year	Closing stock	Shortage excess, if any		

						previous year			
	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 as 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) Date of Payment with Amounts 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								No
A(b)	If yes, please furnish the following details:								
	S.No.	Amount received (in Rs.)			Date of receipt				
	Nil								
37	Whether any cost audit was carried out								Not Applicable
	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								Not Applicable
	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								Not Applicable
	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:								
No	Particulars	Previous Year			Preceding previous Year				
a	Total turnover of the assessee			5957398					0
b	Gross profit / Turnover	1140275	5957398	19.14 %				%	
c	Net profit / Turnover	206984	5957398	3.47 %				%	
d	Stock-in-Trade / Turnover	2107685	5957398	35.38 %				%	
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								
	S.No.	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 A(a)	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?								No
A(b)	If yes, please furnish the following details:								
	S.No.	Income-tax Department Reporting Entity	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/	If not, please furnish list of the details/ transactions which are not reported		

	Identification Number			transactions which are required to be reported		
43	A(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	
	A(b)	If yes, please furnish the following details:				
	S.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	
	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)					
	S.No.	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

Place **MUMBAI**
Date **12/10/2018**



Name
Membership Number
FRN (Firm Registration Number)
Address

IMRAN ABDUL KAZI

127667

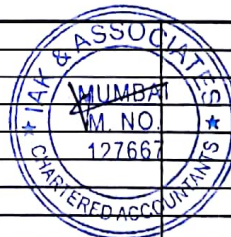
132329W

**B-204, SUNMOON APT-1, AGARWALI
NDL, EST. JOGESHWARI WEST, MU
MBAI, MAHARASHTRA, 400102.**

Form Filing Details

Revision/Original	Original
-------------------	----------

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%	1	18/08/2017	01/02/2018	37500				37500
	2	19/03/2018	01/02/2018	1500				1500
	3	18/08/2017	01/02/2018	7500				7500
	4	26/10/2017	01/02/2018	36000				36000
	5	26/10/2017	01/02/2018	1900				1900
	6	15/11/2017	01/02/2018	89276				89276
	7	26/10/2017	01/02/2018	18000				18000
	8	11/02/2018	11/02/2018	5085				5085
	9	17/03/2018	17/03/2018	2619				2619
Total of Furnitures & Fittings @ 10%								199380
Plant & Machinery @ 15%	1	01/02/2018	01/02/2018	7935872				7935872
	2	05/01/2018	01/02/2018	60000				60000
	3	05/01/2018	01/02/2018	80000				80000
	4	10/12/2017	01/02/2018	714960				714960
	5	10/12/2017	01/02/2018	695100				695100
	6	05/01/2018	01/02/2018	60000				60000
	7	10/12/2017	01/02/2018	714960				714960
	8	10/12/2017	01/02/2018	728200				728200
	9	10/12/2017	01/02/2018	906940				906940
	10	10/12/2017	01/02/2018	562700				562700
	11	10/12/2017	01/02/2018	430300				430300
	12	10/12/2017	01/02/2018	331000				331000
	13	10/12/2017	01/02/2018	297900				297900

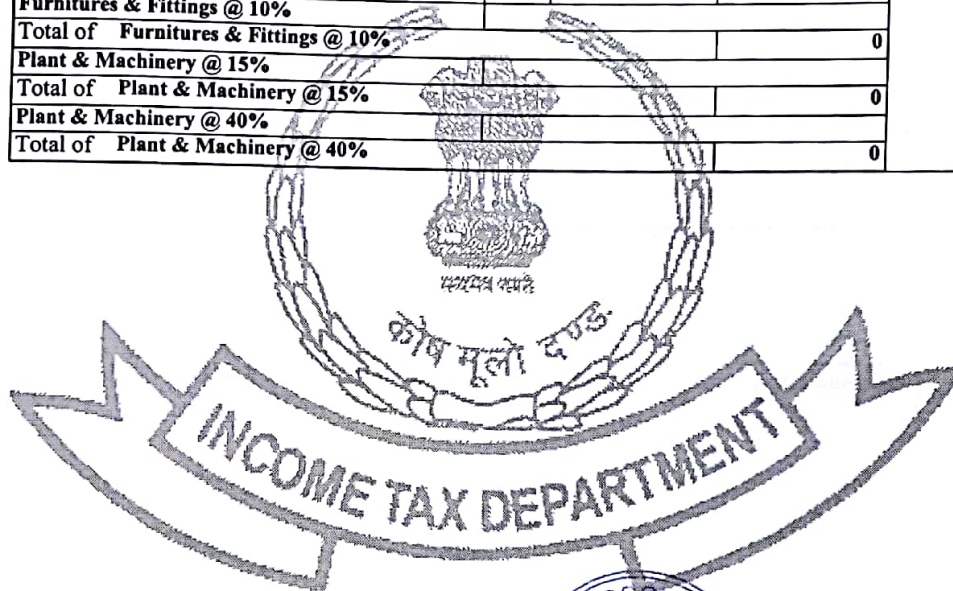


14	10/12/2017	01/02/2018	66200				66200
15	10/12/2017	01/02/2018	145640				145640
16	10/12/2017	01/02/2018	132400				132400
17	10/12/2017	01/02/2018	251560				251560
18	10/12/2017	01/02/2018	331000				331000
19	10/12/2017	01/02/2018	99300				99300
20	10/12/2017	01/02/2018	99300				99300
21	10/12/2017	01/02/2018	198600				198600
22	10/12/2017	01/02/2018	99300				99300
23	10/12/2017	01/02/2018	79440				79440
24	10/12/2017	01/02/2018	79440				79440
25	10/12/2017	01/02/2018	132400				132400
26	05/12/2017	01/02/2018	196750				196750
27	10/12/2017	01/02/2018	99300				99300
28	10/12/2017	01/02/2018	79440				79440
29	10/12/2017	01/02/2018	264800				264800
30	10/12/2017	01/02/2018	79440				79440
31	10/12/2017	01/02/2018	99300				99300
32	10/12/2017	01/02/2018	132400				132400
33	10/12/2017	01/02/2018	79440				79440
34	10/12/2017	01/02/2018	79440				79440
35	01/12/2017	01/02/2018	6700				6700
36	01/12/2017	01/02/2018	7600				7600
37	01/12/2017	01/02/2018					
38	01/12/2017	01/02/2018	2550				2550
39	01/12/2017	01/02/2018	5600				5600
40	14/02/2018	14/02/2018	8000				8000
41	07/01/2018	01/02/2018	12000				12000
42	07/01/2018	01/02/2018	4900				4900
43	12/12/2017	01/02/2018	180000				180000
44	20/01/2018	01/02/2018	34395				34395
45	20/01/2018	01/02/2018	25000				25000
46	09/08/2017	01/02/2018	28906				28906
47	01/03/2018	01/03/2018	79000				79000
48	23/08/2017	01/02/2018	5380				5380
49	19/08/2017	01/02/2018	150000				150000
50	05/12/2017	01/02/2018	45313				45313
51	05/12/2017	01/02/2018	54687				54687
52	23/11/2017	01/02/2018	214400				214400
53	02/09/2017	01/02/2018	490000				490000
54	14/02/2018	01/02/2018	24640				24640
55	11/11/2017	01/02/2018	6777				6777
56	11/11/2017	01/02/2018	5473				5473
57	13/02/2018	13/02/2018	4540				4540
58	05/03/2018	05/03/2018	7000				7000
59	23/08/2017	01/02/2018	12900				12900
60	19/08/2017	01/02/2018	15500				15500
61	18/12/2017	01/02/2018	206000				206000
62	04/03/2018	04/03/2018	250				250
63	04/03/2018	04/03/2018	2550				2550
64	26/12/2017	01/02/2018	3800				3800
65	05/12/2017	01/02/2018	119000				119000
66	30/11/2017	01/02/2018	8739				8739
67	29/12/2017	01/02/2018	172200				172200
68	25/01/2018	01/02/2018	15079				15079
69	29/12/2017	01/02/2018	4000				4000
70	19/12/2017	01/02/2018	26954				26954
71	02/02/2018	02/02/2018	32000				32000
72	18/12/2017	01/02/2018	40000				40000
73	12/01/2018	01/02/2018	1400				1400
74	19/01/2018	01/02/2018	1887				1887
75	27/11/2017	01/02/2018	210000				210000
76	27/11/2017	01/02/2018	25800				25800
77	27/11/2017	01/02/2018	82000				82000
78	14/03/2018	14/03/2018	10170				10170
79	18/12/2017	01/02/2018	196200				196200
80	04/03/2018	04/03/2018	25000				25000
81	28/08/2017	01/02/2018	50000				50000
82	28/09/2017	01/02/2018	14000				14000



83	05/02/2018	05/02/2018	20000				20000
84	23/08/2017	01/02/2018	11850				11850
85	29/11/2017	01/02/2018	19625				19625
86	15/03/2018	15/03/2018	3200				3200
87	19/02/2018	19/02/2018	9811				9811
Total of Plant & Machinery @ 15%							19085598
Plant & Machinery @ 40%	1	07/12/2017	01/02/2018	7627			7627
	2	02/05/2017	01/02/2018	44380			44380
	3	11/10/2017	01/02/2018	21178			21178
	4	16/11/2017	01/02/2018	11843			11843
	5	18/12/2017	01/02/2018	2000			2000
	6	07/12/2017	01/02/2018	61017			61017
Total of Plant & Machinery @ 40%							148045

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%			0
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			0
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			0



**e-Filing** *Anywhere Anytime*

Income Tax Department, Government of India

ACKNOWLEDGEMENT OF RECEIPT OF FORM (Other Than ITR)

Name	COMRADE APPLIANCES PRIVATE LIMITED	PAN	AAGCC9056P
Form No	29B	Assessment Year	2018-19
e-Filing Acknowledgement Number	333602831131018	Date of e-Filing	13/10/2018

*For and on behalf of,
e-Filing Administrator*

(This is a computer generated Acknowledgment Receipt and needs no signature)

[Click to Print the Receipt](#)

[Click here to Close the window](#)

FORM No.29B

[See rule 40B]

Report under section 115JB of the Income-tax Act, 1961 for computing the book profits of the company

1. We have examined the accounts and records of **COMRADE APPLIANCES PRIVATE LIMITED 39 Level I, Dewan Center, S V Road, Jogeshwari West, Mumbai, MAHARASHTRA, INDIA 400102 PAN AAGCC9056P** engaged in business of **Manufacturing Manufacture of electrical machinery and apparatus** in order to arrive at the book profit during the year ended on the 31st March, **2018**

2. We certify that the book profit has been computed in accordance with the provisions of this section. The tax payable under section 115JB of the Income-tax Act in respect of the assessment year **2018-19** is Rs. **38292** which has been determined on the basis of the details provided in Annexure appended to this Form.

3. In our opinion and to the best of our knowledge and according to the explanations given to us the particulars given in the Annexure are true and correct.

Where any of the matter stated in this report is answered in the negative or with a qualification, the report shall state the reasons therefor

Name of the Signatory	IMRAN ABDUL KAZI
Full Address	B-204,, SUN MOON APARTMENT N O.1, AGARWAL INDUSTRIAL E STATE,, JOGESHWARI WEST,, MUMBAI, MAHARASHTRA, INDIA, 400102
Membership No	127667
FRN (Firm Registration Number)	0132329W
Place	MUMBAI
Date	12/10/2018
Are you liable to report under section 115JB(2A) - PART B	No
Are you liable to report under section 115JB(2C) - PART C	No

ANNEXURE

[See paragraph 2]

Details relating to the computation of Book Profits for the purposes of section 115JB of the Income-tax Act, 1961

Part A

General - Applicable to all the companies

Sl.No	Particulars	
1.	Name of the assessee	COMRADE APPLIANCES PRIVATE LIMITED
2.	Address	39 Level I Dewan Center S V Road Jogeshwari West Mumbai MAHARASHTRA INDIA 400102
3.	Permanent Account Number	AAGCC9056P
4.	Assessment year	2018-19



5.	Financial year adopted by the company under the Companies Act, 2013 (18 of 2013)		01/04/2017 to 31/03/2018
	Order number of the approving Tribunal		
6.	Total income of the company under the Income-tax Act		0
7.	Income-tax payable on total income		0
8.	Whether statement of profit and Loss is prepared in accordance with the provisions of Schedule III to the Companies Act, 2013 (18 of 2013)		Yes
9.	Where the financial year referred to in Sl. No. 5 above is same as the relevant previous year, whether the statement of profit and loss referred to in Sl. No. 8 above has followed the same accounting policies, accounting standards for preparing the statement of profit and loss and the same method of rates for calculating depreciation as have been adopted for preparing accounts laid before the company at its annual general meeting? If not, the extent and nature of variation be specified (attach working separately, where required)		Yes
10.	Where the financial year referred to in Sl. No. 5 is not the same as the relevant previous year, whether the statement of profit and loss referred to in Sl. No. 8 above has followed the same accounting policies, accounting standards for preparing the statement of profit and loss and the same method of rates for calculating depreciation as have been adopted for preparing accounts for the respective parts of the financial year laid or to be laid before the company at its annual general meeting? If not, the extent and nature of variation be specified (attach working separately, where required)		
11.	Profit according to statement of profit and loss referred to in Sl. No. 8 above as adjusted by the amount or aggregate of amounts on account of variations referred to in Sl. No 9 or Sl. No. 10, as the case may be		206984
12.	Add: Amount or aggregate of amounts referred to in clauses (a) to (k) of Explanation 1 to sub-section (2) of this section (attach working separately, where required)		
	SLNo	Clause (1)	Amount (2)
	1	g-Depreciation	580031
	Total		580031
13.	Less: Amount or aggregate of amounts referred to in clauses (i) to (viii) of Explanation 1 of sub-section (2) of this section (attach working separately, where required).		
	SLNo	Clause (1)	Amount (2)
	1	lia-Depreciation	580031
	Total		580031
14.	Add/(Less): Amount of adjustments as referred to in subsection (2A) of this section where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof (amount from Sl. No 26 of Part B).		0
15.	Add/(Less): Amount of adjustments as referred to in sub-section (2C) of this section where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof (amount from Sl. No 32 of Part C).		0



16.	Add/(Less): Amount or aggregate of the amounts referred to in the sub-clauses (B) to (E) of clause (iii) of Explanation to sub-section (2C) of this section for the previous year or any of the preceding previous years and relating to such asset or investment retired, disposed, realised or otherwise transferred during the previous year (attach working separately, where required).	
17.	Add/(Less): Amount or aggregate of the amounts referred to in the sub-clause (F) of clause (iii) of Explanation to subsection (2C) of this section for the previous year or any of the preceding previous years and relating to such foreign operations is disposed or otherwise transferred during the previous year (attach working separately, where required).	
18.	Book profit as computed according to Explanation 1 given in sub-section (2) read with sub-sections (2A), (2B) and (2C) (total of Sl. No. 11 to 17).	206984
19.	18.5 per cent of "book profit" as computed in Sl. No. 18.	38292
20.	In case income-tax payable by the company referred to at Sl. No. 7 is less than 18.5 per cent of its book profits shown in Sl. No. 18, the amount of income-tax payable by the company would be 18.5 per cent of Sl. No. 18, i.e., as Per Sl. No. 19.	38292

Part B
Details of the amount required to be increased or decreased in accordance with sub-section (2A) of section 115JB

[Applicable only where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof]

Sl.No	Particulars	
21.	Year of convergence as defined in clause (i) of Explanation to sub-section (2C) of this section.	
22.	Convergence date.	
23.	Total amount credited to the other comprehensive income in the statement of profit and loss.	
24.	Total amount debited to the other comprehensive income in the statement of profit and loss.	
25.	Increase or decrease referred to in sub-section (2A) of this section	
(i)	increase on account of amounts credited to other comprehensive income under the head "Items that will not be re-classified to profit or loss".	
(ii)	decrease on account of amounts debited to other comprehensive income under the head "Items that will not be re-classified to profit or loss".	
(iii)	increase on account of amounts or aggregate of amounts debited to the statement of profit and loss on distribution of non-cash assets to shareholders in a demerger in accordance with Appendix A of the Indian Accounting Standard 10.	
(iv)	decrease on account of amounts or aggregate of amounts credited to the statement of profit and loss on distribution of non-cash assets to shareholders in a demerger in accordance with Appendix A of the Indian Accounting Standard 10.	
(v)	Sub-total [(i) – (ii) + (iii) – (iv)]	
(vi)	Increase or decrease on account of amount of revaluation surplus of assets included in item (i) or (ii) above.	



	(vii)	Increase or decrease on account of amount of gains or losses from investments in equity instruments designated at fair value through other comprehensive income in accordance with Indian Accounting Standards 109 included in item (i) or (ii) above.	
	(viii)	Increase or decrease on account of amount or aggregate of the amounts referred to in the first proviso of sub-section (2A) of this section for the previous year or any of the preceding previous years and relating to such asset or investment retired, disposed, realised or otherwise transferred during the previous year.	
26.	Total [(v) to (viii)] (amount to be carried to Sl. No. 14 of Part A.).		0

Part C

Details of the amount required to be increased or decreased in accordance with sub-section (2C) of section 115JB

[Applicable only where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof]

[To be filled up for the year of convergence and each of the following four previous years only]

Sl.No	Particulars		
27.	Year of convergence as defined in clause (i) of Explanation to sub-section (2C) of this section.		
28.	Convergence date.		
29.	Amount or the aggregate of the amounts adjusted in the other equity (including capital reserve and securities premium reserve).		
30.	To be increased or decreased by:-		
	(i)	amount or aggregate of amounts adjusted in Capital reserve.	
	(ii)	amount or aggregate of amounts adjusted in Securities premium reserve.	
	(iii)	amount or aggregate of amounts adjusted in the other comprehensive income on the convergence date which shall be subsequently reclassified to profit or loss.	
	(iv)	amount or aggregate of amounts adjusted in Revaluation surplus for assets in accordance with the Indian Accounting Standards 16 and Indian Accounting Standards 38 adjusted on the convergence date.	
	(v)	gains or losses from investment in equity instruments designated at fair value through other comprehensive income in accordance with Indian Accounting Standards 109 adjusted on the convergence date.	
	(vi)	adjustments relating to items of property plant and equipment and intangible assets recorded at fair value as deemed cost in accordance with paragraphs D5 and D7 of the Indian Accounting Standards 101 on the convergence date.	
	(vii)	adjustments relating to investments in subsidiaries, joint ventures and associates recorded at fair value as deemed cost in accordance with paragraph D15 of the Indian Accounting Standard 101 on the convergence date.	
	(viii)	adjustments relating to cumulative translation differences of a foreign operation in accordance with paragraph D13 of the Indian Accounting Standard 101 on the convergence date.	
	(ix)	any other adjustment (to be specified).	

	SLNo	Nature (1)	Amount (2)
31.		Total [29 +/ (-) 30 (i) to (ix)].	0
32.		1/5th of the SL No 31 (amount to be carried to SL No. 15 of Part A).	0
33.		Details of adjustment for transition amount.	
	(i)	Total transition amount.	
	(ii)	Amount or aggregate of amounts adjusted till immediately preceding year.	
	(iii)	Amounts adjusted in this year.	
	(iv)	Amount to be adjusted in the subsequent year(s).".	
Form Filing Details			
Revision/Original		Original	
This form has been digitally signed by IMRAN ABDUL KAZI having PAN ANQPK2131D from IP Address 43.230.44.218 on 13/10/2018 . Dsc SI No and issuer 1401094477CN=(n)Code Solutions CA 2014.2.5.4.51=#13133330312c20474e464320496e666f746f776572.STREET=Bodakdev, S G Road, Ahmedabad,ST=Gujarat.2.5.4.17=#1306333830303534.OU=Certifying Authority,O=Gujarat Narmada Valley Fertilizers and Chemicals Limited,C=IN			

