

# TAX AUDIT REPORT

(U/S 44AB OF THE INCOME TAX ACT, 1961.)

F.Y. : 2021-22

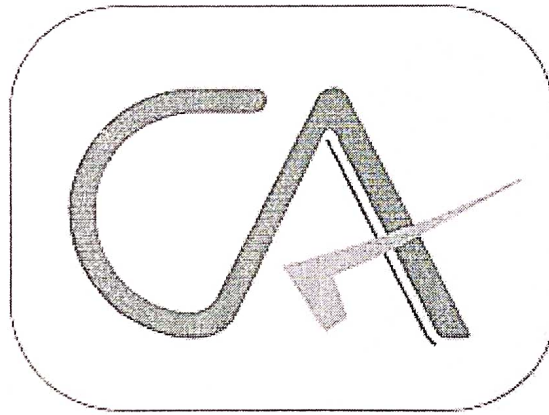
A.Y. : 2022-23

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## JAY SHIVNERI FARMERS PRODUCERS COMPANY LTD

Director : Mr. Ajay D. Patil

Address : At Post-Bodwad, Dist-Jalgaon



Prepared By:

**NILESH M. AGRAWAL & ASSOCIATES**

CHARTERED ACCOUNTANTS

Proprietor :- C.A. Nilesh M. Agrawal

Address: D-119, 1<sup>st</sup> Floor, Golani Market, Jalgaon

Contact No: (0257)-2236131, 9423159131

Acknowledgement Number: 579520291300922

Date of filing: 30-Sep-2022

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7  
filed and verified]  
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year  
2022-23

PAN: AAECJ8177C  
Name: JAY SHIVNERI FARMERS PRODUCER COMPANY LIMITED  
Address: 11, NEAR ARUNODAY SAW MILL, BODWAD, JALGAON, 19-Maharashtra, 91-India, 425310  
Status: Private Company  
Filed w/s: 139(1) Return filed on or before due date

Form Number: ITR-6  
e-Filing Acknowledgement Number: 579520291300922

Current Year business loss, if any		
Total Income	1	0
Book Profit under MAT, where applicable		1,80,260
Adjusted Total Income under AMT, where applicable	2	1,25,619
Net tax payable	3	0
Interest and Fee Payable	4	46,868
Total tax, interest and Fee payable	5	2,471
Taxes Paid	6	49,339
(+)Tax Payable /(-)Refundable (6-7)	7	49,341
Accreted Income as per section 115TD	8	0
Additional Tax payable u/s 115TD	9	0
Interest payable u/s 115TE	10	0
Additional Tax and interest payable	11	0
Tax and interest paid	12	0
(+)Tax Payable /(-)Refundable (12-13)	13	0
	14	0

This return has been digitally signed by AJAY DILIP PATIL in the capacity of Director having PAN DUGPP1919E from IP address 103.100.212.224 on 30-Sep-2022  
DSC SI No. & Issuer 6848787 & 184603713865580235CN=IDSign sub CA for Consumers 2022,OU=Certifying Authority,O=QCID Technologies Private Limited,C=IN

System Generated

Barcode/QR Code



AAECJ8177C 06579520291300922E991059BC52A6ACE7B9BB0724D54671E357880D5

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

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acknowledgement Number:554659190280922

FORM 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

We report that the statutory audit of

Name

JAY SHIVNERI FARMERS PRODUCER COMPANY LIMITED

Address

11, NEAR ARUNODAY SAW MILL, BODWAD  
19-Maharashtra, 91-India  
Pincode - 425310

PAN

AAECJ8177C

Aadhaar Number of the assessee, if available

was conducted by M/s NILESH M AGRAWAL AND ASSOCIATES in pursuance of the provisions of the Companies Act, 2013,

and We annex hereto a copy of their audit report dated 28-Sep-2022 along with a copy each of

- the audited profit and loss account for the period beginning from 01-Apr-2021 to ending on 31-Mar-2022
- the audited balance sheet as at 31-Mar-2022 ; and
- documents declared by the said Act to be part of, or annexed to, the profit and loss account and balance sheet.

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

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

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	All the information and explanations which to that is not possible for me/us to verify whether the loans/deposits exceeding Rs. 20,000 accepted or repaid otherwise than by an account payee cheque, bank draft, ECS or electronic modes prescribed in Rule 6ABBA, 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 (Rs.35,000 in case of plying, hiring or leasing goods carriages) have been made otherwise than by account payee cheque, bank draft, ECS or electronic modes prescribed in Rule 6ABBA, as the necessary evidence is not in the possession of the assessee
3	Others	The Debtors, Creditors, Deposits, Unsecured Loans are subject to confirmation by respective parties
4	Others	We are not able to verify physically the Closing stock & Cash Balance as our appointment is taken after the end of financial year, so Closing Stock & Cash Balance as on 31st March 2022 has been certified & valued by the proprietor

*(Signature)*  
NILESH M AGRAWAL & ASSOCIATES  
Chartered Accountants  
142165W

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NILESH M AGRAWAL & ASSOCIATES  
Chartered Accountants  
142165W

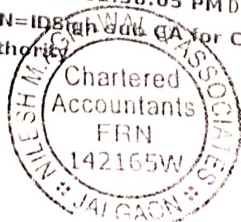
Acknowledgement Number: 554659190280922

5	Others	Our responsibility is to express an opinion on these financial statement based on our audit. We conduct our audit in accordance with the standards on Auditing issued by the ICAI. Those Standards require that we comply with the ethical requirement and plan and perform the audit to obtain the reasonable assurance whether the financial statement are free from material misstatement. An audit involve performing procedure to obtain audit evidence about the amount and disclosures in the financial statement. The procedure selected depends on the auditors judgement, 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 control relevant to the company's preparation and fair presentation of the financial statement in order to design audit procedure that are appropriate, but not for expressing an opinion on effectiveness of internal control.
6	Others	The books of accounts are maintained as per exclusive system of accounting, which is in contravention of section 145A. However as per the guidance note issued by ICAI, the impact on profit & loss is Nil
7	Others	GST balances are subject to verification from gstrn portal
8	Others	It is not possible for me/us to verify whether the loans/deposits exceeding Rs. 20,000 accepted or repaid otherwise than by an account payee cheque, bank draft, ECS or electronic modes prescribed in Rule 6ABBA, as the necessary information is not in the possession of the assessee
9	Others	Information regarding demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 was not made available.
10	Others	We have not visited premises of assessee where books of accounts is maintained. It is certified by the assessee.
11	Others	however limitation on obtaining some information As informed by the assessee, the information reported under clause 44 of Form 3CD is based on the information extracted from accounting software/ relevant report. However this may not be accurate as the accounting software used by Assessee is not configured to generate report as required under this clause in absence of any prevailing statutory requirement. In addition, the software/system does not capture information relating to the entities falling under composition scheme or supply with ineligible credit. Therefore, it is not possible for us to verify the break-up of total expenditure of entities registered or not registered under the GST and unable to comment on accuracy of information provided therein. Total expenditure reported under the clause includes capital expenditure however does not include depreciation, bad debt and expenditure which is not a supply as per GST
12	Others	This is the first year tax audit

Accountant Details

Name: NILESH MANAKCHAND AGRAWAL  
Membership Number: 126026  
FRN (Firm Registration Number): 0142165W  
Address: NA NA FIRST FLOOR GOLANI MARKET, NAVI PETH, Jaigaon H.O, Jaigaon, 19-Maharashtra, 91-India, Pincode - 425001  
Date of signing Tax Audit Report: 28-Sep-2022  
Place: 103.100.212.224  
Date: 28-Sep-2022

This form has been digitally signed by NILESH MANAKCHAND AGRAWAL having PAN AJZPA0550F from IP Address 103.100.212.224 on 28/09/2022 02:38:05 PM Dsc SL.No and issuer 1562361460916985418CN=IDBEN OUT CA for Consumers For Nitesh M Agrawal & Associates Private Limited, OU=Certifying Authority



**For Nitesh M. Agrawal & Associates Private**  
**CHARTERED ACCOUNTANTS**  
Nitesh M. Agrawal  
Proprietor (M.No.126026)

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

PART - A

1. Name of the Assessee JAY SHIVNERI FARMERS PRODUCER COMPANY LIMITED

2. Address of the Assessee 11, NEAR ARUNODAY SAW MILL, BODWAD  
19-Maharashtra, 91-India.  
Pincode - 425310

3. Permanent Account Number (PAN) AAECJ8177C

Aadhaar Number of the assessee, if available Yes

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 ?

Sl. No.	Type	Registration / Identification Number
	Goods and Services Tax 19-Maharashtra	27AAECJ8177C1ZF

5. Status Company

6. Previous year 01-Apr-2021 to 31-Mar-2022

7. Assessment year 2022-23

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

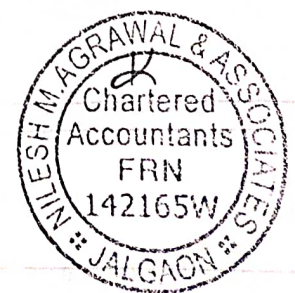
8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ? No

Section under which option exercised

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?

Sl. No.	Name	Profit Sharing Ratio (%)
		60



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(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 ?

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

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).

Sl. No.	Sector	Sub Sector	Code
1	MANUFACTURING	Other manufacturing n.e.c.	04097
2	PROFESSIONS	Business brokerage	16011

(b). If there is any change in the nature of business or profession, the particulars of such change ?

Sl. No.	Business	Sector	Sub Sector	Code
No records added				

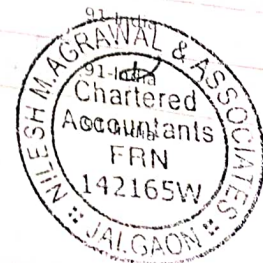
11.(a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed ?

Sl.No.	Books prescribed

(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

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK	BODWAD		JALGAON	425310		19-Maharashtra
2	BANK BOOK	BODWAD		JALGAON	425310		19-Maharashtra
3	PURCHASE REGISTER	BODWAD		JALGAON	425310		19-Maharashtra



4	SALES REGISTER	BODWAD	JALGAON	425310	91-India	19-Maharashtra
5	LEDGERS	BODWAD	JALGAON	425310	91-India	19-Maharashtra

(c) List of books of account and nature of relevant documents examined.

Same as 11(b) above

Sl. No.	Books examined
1	CASH BOOK
2	BANK BOOK
3	PURCHASE REGISTER
4	SALES REGISTER
	LEDGERS

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

Sl. No.	Section	Amount
	No records added	

13.(a). Method of accounting employed in the previous year. Mercantile system

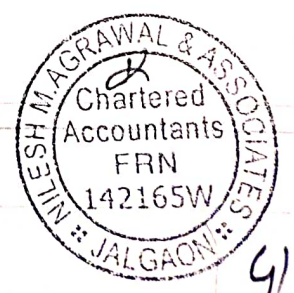
(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ? No

(c). If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
		₹ 0	₹ 0

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

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



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Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		₹ 0	₹ 0	₹ 0
		₹ 0	₹ 0	₹ 0
Total		₹ 0	₹ 0	

(f). Disclosure as per ICDS:

Sl. NO.	ICDS	Disclosure
1	ICDS I-Accounting Policies	SEPARATE SHEET IS ENCLOSED
2	ICDS II-Valuation of Inventories	SEPARATE SHEET IS ENCLOSED
3	ICDS III-Construction Contracts	SEPARATE SHEET IS ENCLOSED
4	ICDS IV-Revenue Recognition	SEPARATE SHEET IS ENCLOSED
5	ICDS V-Tangible Fixed Assets	SEPARATE SHEET IS ENCLOSED
6	ICDS VII-Governments Grants	SEPARATE SHEET IS ENCLOSED
7	ICDS IX Borrowing Costs	SEPARATE SHEET IS ENCLOSED
8	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	SEPARATE SHEET IS ENCLOSED

14.(a). Method of valuation of closing stock employed in the previous year

Lower of Cost or Market rate

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish.

No

Sl. NO.	Particulars	Increase in profit	Decrease in profit
	No records added		

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

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in-trade (c)
		No records added		

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

(a). The items falling within the scope of section 28;



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Sl. No.	Description	Amount
		₹ 0
(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 & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;		

Sl. No.	Description	Amount
	No records added	

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
	No records added	

(d). any other item of income;

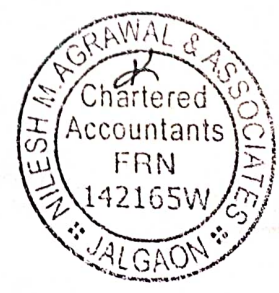
Sl. No.	Description	Amount
	No records added	

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

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:

Sl. No.	Details of property		Address of Property				Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable
	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State			



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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:-

Sl. No.	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/ Actual	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Wri Down at the end year(A
1	Building @ 10% 0%	10	₹ 0	₹ 0	₹ 0	₹ 0	₹ 26,07,454	₹ 26,07,454	₹ 12,50,000	₹ 0	₹ 67,873	₹ 12,89

19. Amount admissible under section-

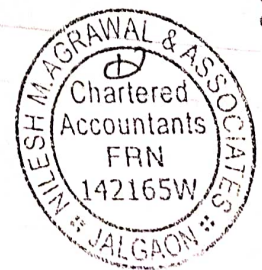
Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or other guidelines, circular, etc., issued in this behalf
			No records added

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)]

Sl. No.	Description	Amount
		No records added

(b). Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Sl. 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
		No records added			



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

Sl. No.	Particulars	Amount
		₹ 0

Personal expenditure

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

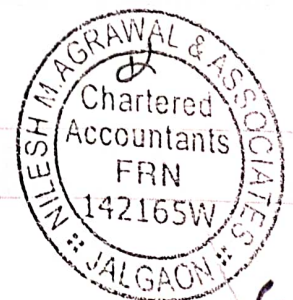
Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	



(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:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

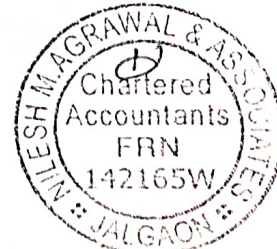
ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amc deposit out "Amc of deduct"
1		₹ 0												



₹ 0

Acknowledgement Number: 554659190280922

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	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
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₹ 0

B. Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
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₹ 0

₹ 0

₹ 0

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

₹ 0

v. Wealth tax under sub-clause (iia)

₹ 0

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

₹ 0

vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)

S. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
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₹ 0

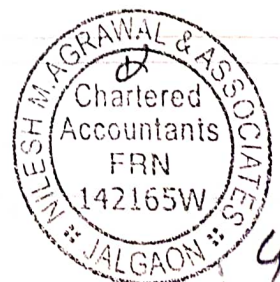
viii. Payment to PF /other fund etc. under sub-clause (iv)

₹ 0

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

₹ 0

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;



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**Acknowledgement Number:554659190280922**

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
			No records added			

(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. Please furnish the details?

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
			No records added			

B. On the basis of the examination of books of account and other relevant documents/evidence, whether 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. please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
			No records added			

(e). Provision for payment of gratuity not allowable under section 40A(7);

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);

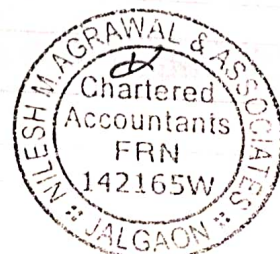
(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability
1	

(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;

Sl. No.	Particulars
	No records added

(i). Amount inadmissible under the proviso to section 36(1)(iii).



Acknowledgement Number: 554659190280922

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

₹ 0

Yes 23. Particulars of any payments made to persons specified under section 40A(2)(b)

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
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No records added

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

Yes

Sl. No.	Section	Description	Amount
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No records added

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25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
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No records added

₹ 0

₹ 0

26. In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

nour

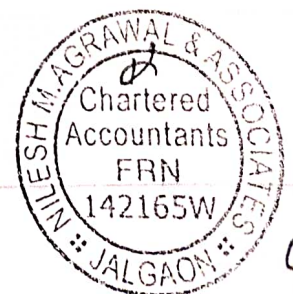
A. pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
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₹ 0



95

**Acknowledgement Number:554659190280922**

b. not paid during the previous year;

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Sl. No. Section Nature of liability

B. was incurred in the previous year and was

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

Sl. No. Section Nature of liability

Am

1 Sec 43B(a)- tax,duty,cess,fee etc GST

46,

b. not paid on or before the aforesaid date.

Sl. No. Section Nature of liability

Am

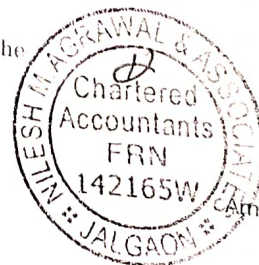
State whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account ?

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) 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 & Loss/Accounts
		No records added

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

Sl. No. Type Particulars



Amount Prior period to which it relates (Year in yyyy-yy format)

No records added

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)(vna)? Not Applicable

Please furnish the details of the same

No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
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No records added

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)? Not Applicable

Please furnish the details of the same

No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
-----	---	---------------------------------	---	----------------------	----------------------------------	---------------------------------

No records added

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

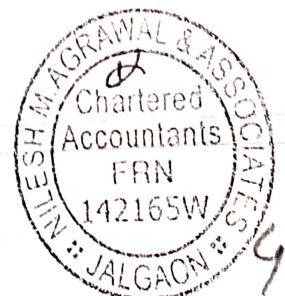
b. Please furnish the following details:

No.	Nature of income	Amount
-----	------------------	--------

No records added

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. Please furnish the following details:



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**Acknowledgement Number:554659190280922**

Sl. No. Nature of income

No records added

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]

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repay
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1

₹ 0

₹ 0

₹ 0

a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ?

b. Please furnish the following details.

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	Whether the excess money has been repatriated within the prescribed time ?	The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
---------	--	------------------------------	---	--	--	--

No records added

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 ?

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred (i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii)	Assessment Year (iv)	Details of interest expenditure brought forward as per sub-section (4) of section 94B. (v)	Details of interest expenditure carried forward as per sub-section (4) of section 94B. (v)
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1

₹ 0

₹ 0

₹ 0



256  
 30. a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This clause is kept in abeyance till 31st March, 2022)? No

b. Please furnish the following details

31. a. Nature of the impermissible avoidance arrangement Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement

No records added

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 :-

No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account?	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
	TUKARAM PALVE	JALGAON	ABSPP8293P		₹ 14,00,000	No	₹ 14,00,000	Yes-Cheque	Account payee cheque

b. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

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	Aadhaar Number of the person from whom specified sum is received, if available	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.
No records added							



**Acknowledgement Number: 554659190280922**

Note: 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.

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

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
No records added							

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:-

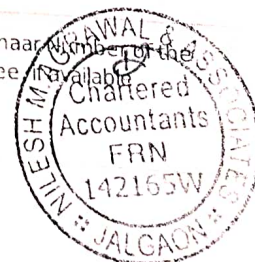
Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
No records added					

b.(c). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
No records added							

b.(d). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee	Amount of payment
No records added					



**Acknowledgement Number:554659190280922**

Note: 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

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:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
---------	-------------------	----------------------	--	---	---------------------	--	---	--

No records added

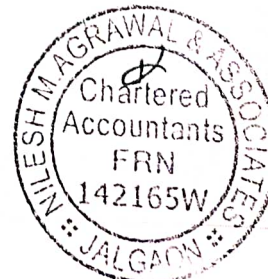
Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	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
---------	-------------------	----------------------	--	---	--

No records added

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	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
---------	-------------------	----------------------	--	---	--



No records added

**Acknowledgement Number: 554659190280922**

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or 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 the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)	
						Amount	Order U/s & Date
1			₹ 0	₹ 0	₹ 0	₹ 0	

b. Whether a change in share holding 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 ?

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?

Please furnish the details of the same.

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?

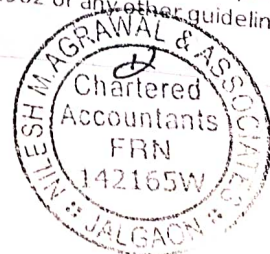
Please furnish the details of the same.

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.

Please furnish the details of the same.

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

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and the conditions, if any, specified under the relevant provisions of Income-tax 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued by the department.
		No records added



34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish? Yes

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was deducted or collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
	NSKJ04799E	194C	Payments to contractor and sub-contractors	₹ 5,06,880	₹ 5,06,880	₹ 10,138	₹ 10,138	₹ 0	₹ 0	₹ 0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected? Yes

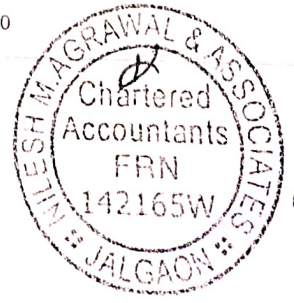
Please furnish the details:

Sl. 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	Please furnish list of details/transactions which are not reported.
	NSKJ04799E	26Q	31-May-2022	26-May-2022	Yes	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7)?

Please furnish.

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Amount of interest under section 201(1A)/206C(7) is payable (2)	Amount paid out of column (2) along with date of payment. (3)
			Amount Date of payment
		₹ 0	₹ 0



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**Acknowledgement Number: 554659190280922**

35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1			0	0	0	0	

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

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
1	COTTON	quinta	0	3,168	3,168	0	0	0		

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1	COTTON SEEDS	quinta	0	0	1,984	1,165	819	
2	COTTON BALLES	quinta	0	25	1,108	1,133	0	

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

36.(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 ?

Please furnish the following details:-

Sl. No.	Amount received



Date of receipt

No records added

s, if a

37. Whether any cost audit was carried out ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.

38. Whether any audit was conducted under the Central Excise Act, 1944 ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year	%	Preceding previous Year		%
	Total turnover of the assessee	25824748		0		
(b)	Gross profit / Turnover	958391	25824748	3.71		
(c)	Net profit / Turnover	101170	25824748	0.39	0	0
(d)	Stock-in-Trade / Turnover	2866200	25824748	11.1		
(e)	Material consumed / Finished goods produced					

No





Acknowledgement Number:554659190280922

Accountant Details

Accountant Details

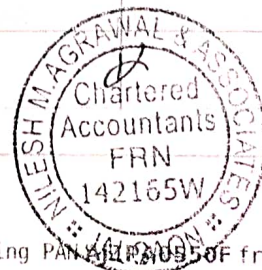
Name: NILESH MANAKCHAND AGRAWAL  
 Membership Number: 126026  
 FRN (Firm Registration Number): 142165W  
 Address: NA NA FIRST FLOOR GOLANI MARKET, NAVI PETH, Jalgaon H.O, Jalgaon, 19-Maharashtra, 91-India, Pincode - 425001  
 Place: 103.100.212.224  
 Date: 28-Sep-2022

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Building @ 10%	1	31-Oct-2021	31-Oct-2021	₹ 26,07,454	₹ 0	₹ 0	₹ 0	₹ 26,07,454

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Building @ 10%	1	25-Mar-2022	₹ 12,50,000	<input type="checkbox"/>

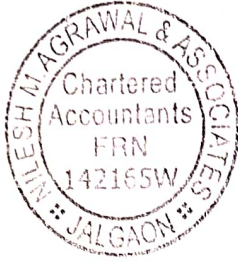


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Acknowledgement

Acknowledgement Number:554659190280922

103.100.212.224 on 28/09/2022 02:38:05 PM Dsc Sl.No and issuer  
1562361460916985418CN=IDSign sub CA for Consumers 2022,C=IN,O=QCID Technologies Private  
Limited,OU=Certifying Authority



**For Nilesh M. Agrawal & Associates  
CHARTERED ACCOUNTANTS**

*Nilesh M. Agrawal*

**Nilesh M. Agrawal  
Proprietor (M.No.126026)**

*Nilesh M. Agrawal*

Date: Sep 28 , 2022

To,

M/S Nilesh M Agrawal & Associates.  
Chartered Accountants, Jalgaon


Dear Sir,

Sub : Certificates for Accounting Year 2021-2022

- 1) We hereby certify that the physical cash balance as on 31<sup>st</sup> March, 2022 is Rs. 1,28,284/-
- 2) We hereby certify that none of the directors are disqualified as on 31<sup>st</sup> March, 2022 from being appointed as a director in terms of section 164 of the Companies Act, 2013.
- 3) This is to certify that the Company has maintained Register of Members as per the requirements of section 189 of the Companies Act, 2013.
- 4) The Company has not accepted any deposit from public within the meaning of Section 73 to 76 of the Companies Act, 2013. Further no order passed by the Company Law Board.
- 5) We hereby certify that the company has not granted any loan to directors & the parties in which Directors are interested within the meaning of section 185 of the Companies Act, 2013 or the party listed in the register maintained under section 189.
- 6) We hereby certify that the Central Government has prescribed maintenance of cost records under section 148 of the Companies Act, 2013.

Thanking you.

For Jay Shivneri Farmers Producers Company Ltd.

  
Director  
जय शिवनेरी  
जय शिवनेरी  
जय शिवनेरी

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**JAI SHIVNERI FARMER PRODUCTS LTD**  
**STATEMENT OF PROFIT AND LOSS**  
Profit and Loss statement for the year ended 31st March, 2022

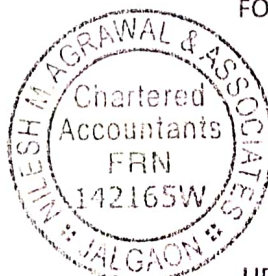
Particulars	Note No	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. Revenue from operations	I	26396600.60	0.00
II. Other Income	II	0.00	0.00
III. Total Revenue (I +II)		26396600.60	0.00
<i>IV. Expenses:</i>			
Cost of materials consumed	III	0.00	0.00
Purchase of Stock-in-Trade	IV	27678631.00	0.00
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	V	-2866200.00	0.00
Employee benefit expense	VI	45000.00	0.00
Financial costs	VII	0.00	0.00
Depreciation and amortization expense		122510.22	0.00
Other expenses	VIII	1291039.74	0.00
Total Expenses		26270980.96	0.00
V. Profit before exceptional and extraordinary items and tax	(III - IV)	125619.64	0.00
VI. Exceptional Items		Nil	Nil
VII. Profit before extraordinary items and tax (V - VI)		125619.64	0.00
VIII. Extraordinary Items		0	0
IX. Profit before tax (VII - VIII)		125619.64	0.00
X. Tax expense:			
(1) Current tax		24449.75	0.00
(2) Deferred tax		0.00	0.00
XI. Profit(Loss) from the period from continuing operations	(VII-VIII)	101169.89	0.00
XII. Profit/(Loss) from discontinuing operations		Nil	Nil
XIII. Tax expense of discounting operations		Nil	Nil
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)			
XV. Profit/(Loss) for the period (XI + XIV)		101169.89	0.00
XVI. Earning per equity share:			
(1) Basic			
(2) Diluted			

PLACE : JALGAON.

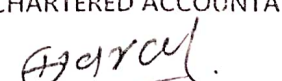
DATE : 28/09/2022

FOR JAI SHIVNERI FARMER PRODUCTS LTD

  
Ajay D. Patil  
Director



AS PER OUR REPORT OF EVEN DATE.  
FOR NILESH M. AGRAWAL & ASSO.  
CHARTERED ACCOUNTANTS

  
NILESH M. AGRAWAL  
PROPRIETOR  
M.NO.126026

UDIN: 22126026AVYMXS4612

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REVENUE FROM OPERATIONS

PARTICULARS	NOTE - I	
	AMOUNT	AMOUNT
Sales	25824747.60	0
Other Operating Income	571853.00	0.00
TOTAL	26396600.60	0.00

OTHER INCOME

PARTICULARS	NOTE - II	
	AMOUNT	AMOUNT
NIL	0.00	0.00
TOTAL	0.00	0.00

PURCHASES

PARTICULARS	NOTE - IV	
	AMOUNT	AMOUNT
Purchases	27678631.00	0.00
TOTAL	27678631.00	0.00

STOCK

PARTICULARS	NOTE - V	
	AMOUNT	AMOUNT
Opening Stock	0.00	0.00
Closing Stock	2866200.00	0.00
TOTAL	-2866200.00	0.00

EMPLOYEE BENEFIT EXPENSES

PARTICULARS	NOTE - VI	
	AMOUNT	AMOUNT
Salary	45000.00	0.00
	0.00	0.00
TOTAL	45000.00	0.00

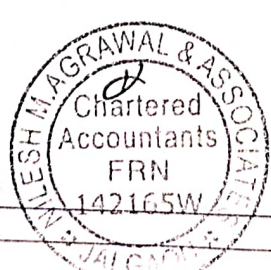
FINANCIAL COST

PARTICULARS	NOTE - VII	
	AMOUNT	AMOUNT
NIL	0.00	0.00
TOTAL	0.00	0.00

OTHER EXPENSES

PARTICULARS	NOTE - VIII	
	AMOUNT	AMOUNT
Cotton Bales Exp	16027.00	0.00
Dis- Non Taxble	37898.25	0.00
Bank Charges	2425.45	0.00
Cotton Exp	175620.00	0.00
Ginning Job Work	506880.00	0.00
Insurance	12280.00	0.00
Round Up	6.04	0.00
Frieght	261500.00	
Audit Fees	5000.00	
Hamali	273403.00	0.00
TOTAL	1291039.74	0.00

*[Handwritten Signature]*



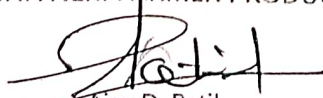
**BALANCE SHEET**  
Balance Sheet as at 31st March, 2022

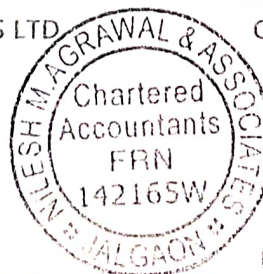
Particulars	Note No	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	I	393000.00	0.00
(b) Reserves and Surplus	II	101169.89	0.00
(c) Money received against share warrants		0	Nil
<b>(2) Share application money pending allotment</b>		0	Nil
<b>(3) Non-Current Liabilities</b>			
(a) Long-term borrowings	III	1400000.00	0.00
(b) Deferred tax liabilities (Net)		0.00	0.00
(c) Other Long term liabilities	IV	0.00	0.00
(d) Long term provisions		Nil	Nil
<b>(4) Current Liabilities</b>			
(a) Short-term borrowings	V	0.00	0.00
(b) Trade payables	VI	3325940.00	0.00
(c) Other current liabilities	VII	143089.44	0.00
(d) Short-term provisions	VIII	0.00	0.00
<b>Total</b>		<b>5363199.33</b>	<b>0.00</b>
<b>II. Assets</b>			
<b>(1) Non-current assets</b>			
<b>(a) Fixed assets</b>			
(i) Tangible assets	VIII	1234943.78	0.00
(ii) Intangible assets		Nil	Nil
(iii) Capital work-in-progress		Nil	Nil
(iv) Intangible assets under development		Nil	Nil
(b) Non-current investments		0.00	0.00
(c) Deferred tax assets (net)		0	0
(d) Long term loans and advances		Nil	Nil
(e) Other non-current assets	IX	50000.00	0.00
<b>(2) Current assets</b>			
(a) Current investments			
(b) Inventories	X	2866200.00	0.00
(c) Trade receivables	XI	0.00	0.00
(d) Cash and cash equivalents	XII	1212055.55	0.00
(e) Short-term loans and advances		0.00	0.00
(f) Other current assets	XIII	0.00	0.00
<b>Total</b>		<b>5363199.33</b>	<b>0.00</b>
		0.00	0.00

PLACE : JALGAON.

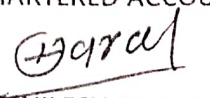
DATE : 28/09/2022

FOR JAI SHIVNERI FARMER PRODUCTS LTD.

  
Ajay D. Patil  
Director



AS PER OUR REPORT OF EVEN DATE.  
FOR NILESH M. AGRAWAL & ASSO.  
CHARTERED ACCOUNTANTS

  
NILESH M. AGRAWAL  
PROPRIETOR  
M.NO.126026

UDIN: 22126026AVYMXS4612

CAPITAL ACCOUNT

PARTICULARS	SCH - 1	
	AMOUNT	AMOUNT 20-21
Share Capital Paid Up	393000.00	0.00
TOTAL	393000.00	0.00

RESERVES & SURPLUS

PARTICULARS	SCH - II	
	AMOUNT	AMOUNT
Opening Balance	0.00	0
Profit & Loss Account	101169.89	0.00
Securities Premium	0.00	0.00
TOTAL	101169.89	0.00

LONG TERM BORROWINGS

PARTICULARS	SCH - III	
	AMOUNT	AMOUNT
Tukaram Palve	0.00	0.00
	1400000.00	0.00
TOTAL	1400000.00	0.00

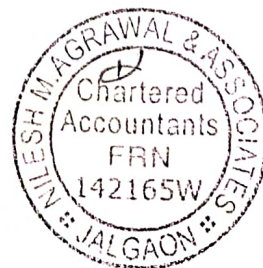
LONG TERM TERM BORROWINGS

PARTICULARS	SCH - IV	
	AMOUNT	AMOUNT
NIL		
TOTAL	0.00	0.00

SHORT TERM BORROWINGS

PARTICULARS	SCH - V	
	AMOUNT	AMOUNT
NIL	0.00	0.00
TOTAL	0.00	0.00

*Patil*



TRADE PAYABLE

PARTICULARS	AMOUNT	SCH VI AMOUNT
Farmer Creditors (List Enclosed)	3053854.00	0.00
Siddhivinayak Cottex	272086.00	0.00
TOTAL	3325940.00	0.00

OTHER CURRENT LAIBILITIES

PARTICULARS	AMOUNT	SCH VI AMOUNT
TDS Payable	10138.00	0.00
Audit Fees	5000.00	
GST	-118838.56	
RCM Payable	246790.00	
TOTAL	143089.44	0.00

SHORT TERM PROVISIONS

PARTICULARS	AMOUNT	SCH - VII AMOUNT
NIL	0.00	0.00
	0.00	0.00
	0.00	0.00
TOTAL	0.00	0.00

NON CURRENT ASSETS

PARTICULARS	AMOUNT	SCH IX AMOUNT
CCI	0.00	0.00
	50000.00	0.00
TOTAL	0.00	0.00

CLOSING STOCK

PARTICULARS	AMOUNT	AMOUNT
Closing Stock	2866200.00	0.00
TOTAL	2866200.00	0.00

TRADE RECEIVABLE

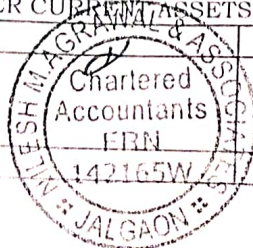
PARTICULARS	AMOUNT	SCH XI AMOUNT
Nil	0.00	0.00
TOTAL	0.00	0.00

CASH AND BANK BALANCES

PARTICULARS	AMOUNT	AMOUNT
Cash in Hand	128284.50	0.00
JDCC Bank	291855.55	
Bank OF Baroda	791915.50	0.00
TOTAL	1212055.55	0.00

OTHER CURRENT ASSETS

PARTICULARS	AMOUNT	AMOUNT
Nil	0.00	0.00
	0.00	0.00
TOTAL	0.00	0.00



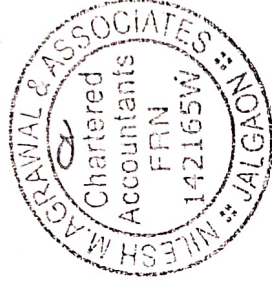
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JAI SHIVNERI FARMER PRODUCTS LTD

H) FIXED ASSETS

31/03/2022

Assets	Useful life Yrs	Purchase Date	Put to use Date	Time elapsed till 31-03-22	Eligible days for 31-03-2022	Remaining Life	Rate as per companies Act	Opening Bal.	ADDITIONS	Sale/Subsidy Received.trf to block	Residual Value 5%	Total	Depreciation	Total
Godown	30	31/10/2021	31/10/2021	151 00	365 00	10799 00	9.50%	2607454.00	0.00	1250000.00	67872.70	1357454.00	122510.22	1234943.78
Total								2607454		1250000	67872.70	1357454.00	122510.22	1234943.78

# JAI SHIVNERI FARMER PRODUCTS LTD

## H) FIXED ASSETS

Assets	Rate	Opening Bal.	Addition		Subsidy Recd/Trf	Total	Depreciation	Total
			Before	After				
Factory Building	10%	2607454.00			1250000.00	1357454.00	67872.70	1289581.30
Total		2607454.00	0.00	0.00	1250000.00	1357454.00	67872.70	1289581.30

*[Handwritten Signature]*



# Tax Payer Counterfoil

PAN

Received from : JAY XXXXNERI FARMERS  
PRODUCER COMPANY LIMITED

Rs :

(in words) : Twenty Four Thousand And Eight  
Hundred And Ninety Rupees Only

Drawn On :

PAN ON ACCOUNT OF INCOME TAX  
ON: Major Head : COMPANIES  
TAX[0020]  
Minor Head : SELF ASSESSMENT TAX  
[300]

For the assessment year : 2022-23

Payment Status :

SBI Ref No. : IK0BXFZHH7

	BSR Code	Tender date	Challan No
CIN	0014431	290922	20519
Date of challan :	29-09-2022		

State Bank of India  
Gandhinagar  
Bangalore  
(Internet Collection Center)

Name :  
CIN :  
Address(O) :

M/s JAY SHIVNERI FARMERS PRODUCER COMPANY LIMITED  
U01100MH2020PTC340111  
11, NEAR ARUNODAY SAW MILL, BODWAD, JALGAON, MAHARASHTRA-425310

Code :- 575

Permanent Account No  
Status  
Previous year  
Ward/Circle  
Nature of Business or  
Profession

AAECJ8177C  
Private Limited  
2021-2022  
"WARD 2(5), JALGAON"/2  
Business brokerage - 16011  
BALES SEEDS)

Date of Incorporation : 29/05/2020  
Resident Status Resident  
Assessment Year : 2022-2023  
Return : ORIGINAL  
Other manufacturing n.e.c. - 04097 (MANUFACTURING OF COTTON)

### Computation of Total Income

Income Heads	Income Before Set off	Income After Set off
Income from House Property	0	0
Income From Business or Profession	180256	180256
Income from Capital Gains	0	0
Income from Other Sources	0	0
Gross Total Income		180256
Less : Deduction under Chapter VIA		0
Total Income		180256
Rounding off u/s 286A		180260
Income Taxable at Normal Rate		180260
Income Taxable at Special Rate		0

### TAX CALCULATION

Tax at Normal Rates (25%)	45065	
Total Tax as per other provisions of the IT Act		
Tax payable u/s 115JB	MAT Prov 18843	Normal Prov 45065
Add : Surcharge(if applicable)	0	0
Total	18843	45065
Add : Health and Education Cess	754	1803
Total	19597	46868
Higher of the above two		46868
Less : TDS/TCS		24451
Assessed Tax		22417
Add : Interest		2471
u/s 234B	1344	
1344[6M]+0[0M]		
u/s 234C	1127	
( 99+300+504+224)		
Less : Tax Deposited u/s 140A		24890
Amount Payable		-2
Tax Rounded Off u/s 288 B		0

### COMPREHENSIVE DETAIL

#### Income from Business & Profession Details

JAY SHIVNERI FARMER PRODUCER  
COMPANY  
Net Profit As Per P&L A/c  
Add Items Inadmissible/for Separate  
Consideration  
Depreciation Separately Considered  
Sub Total  
Less Items Admissible/for Separate  
Consideration  
Depreciation Allowed as Per IT Act  
Income From JAY SHIVNERI FARMER  
PRODUCER COMPANY  
Total of Business & Profession

	125619	
	122510	
122510	248129	
	67873	
67873	180256	
		180256

Details : Tax Deposited u/s 140A

Bank and Branch	BSR Code	Dated	ChallanNo.	Amount
SBI-	0014431	29/09/2022	20519	24890

Return Filing Due Date : 31/10/2022

Return Filing Section : 139(1)

Interest Calculated Upto : 30/09/2022

Details of Bank Accounts :

No of Bank Account :- 1

Sr.No.	IFS Code	Name & Branch	Account No.	Type
1	ICIC00JDCCB	THE JDCC BANK LTD-BODWAD	812009-1020038040	Current

Verified By : AJAY DILIP PATIL

# Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)



e-Filing *Anywhere Anytime*  
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number

554659190280922

Date of e-Filing

28-Sep-2022

Name	:	JAY SHIVNERI FARMERS PRODUCER COMPANY LIMITED
PAN/TAN	:	AAECJ8177C
Address	:	11, NEAR ARUNODAY SAW MILL, BODWAD, undefined, JALGAOAN, undefined, Maharashtra, 425310
Form No.	:	Form 3CA-3CD
Form Description	:	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
Assessment Year	:	2022-23
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	126026

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

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