2021-22

RAJESH DHARAM PAL AND ASSOCIATES

Chartered Accountant



10-B,Ist Floor,New Grain Market,Khanna PUNJAB 141401 Ph 9872260646 1628-504579

Ph. 9872260646,1628-504579 e-mail: carajeshsingla@yahoo.com

FORM NO. 3CB

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

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

 I have examined the Balance Sheet as on 31-MAR-2022, and the Profit and Loss Account for the period beginning from 1-APR-2021 to ending on 31-MAR-2022, attached herewith, of M/S Sandhu Rice Mills

- -, M/S Sandhu Rice Mills, Samrala Road, Khanna, Ludhiana

PAN AAZFS7071C

- 2. I certify that the Balance Sheet and the Profit and Loss Account are in agreement with the books of account maintained at the head office at -,M/S Sandhu Rice Mills,-,Samrala Road,Khanna,Ludhiana
- 3. (a) I report the following observations/comments/discrepancies/inconsistencies; if any
 - (b) Subject to above -
 - (A) I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.
 - (B) In my opinion, proper books of account have been kept by the head office so far as appears from my examination of the books.
 - (C) In my opinion and to the best of my information and according to the explanations given to me, the said accounts, read with notes thereon, if any give a true and fair view:-
 - (i) in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31-MAR-2022; and
 - (ii) in the case of the Profit and Loss Account of the profit of the assessee for the year ended on that date
- 4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

5. In my opinion and to the best of my information and according to explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
1	Records produced for verification of payments through account payee cheque were not sufficient	The assessee has not made any payments exceeding the limit in section 40A(3)/269SS/269T in Cash. However, it is not possible for us to verify whether the payments in excess the specified limit in section 40A(3) /269SS/269T have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence are not in possession of the assessee.

For RAJESH DHARAM PAL AND ASSOCIATES

Chartered Accountant (Firm Regn No.: 021920N)

(RAJESH KUMAR)
Proprietor
Membership No: 510631

MRN. 510631

Place :Khanna Date : 12/08/2022

UDIN: 22510631APJJKH4393

FORM NO. 3CD

[See rule 6G(2)]

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

Part A

01	Name of the assessee			M/S	Sandhu Rice Mills	
02	Address			-,-,M	/S Sandhu Rice Mills,	Samrala
03	Permanent Account Nu	mber (PAN)			FS7071C	
04	yes, please furnish the	s liable to pay indirect ta goods and service tax,cu registration number or,GS per allotted for the same	ustoms duty etc. if	Yes		
	Name of Act	State	Other		Registration No.	Description (optional)
	Sales Tax/VAT	PUNJAB			03591054555	
	Goods and service tax	PUNJAB			03AAZFS7071C1ZY	
05	Status			Partr	nership Firm	
06	Previous year				1-APR-2021 to 31-MA	P-2022
07	Assessment year			2022		11-2022
08	Indicate the relevant claus been conducted	se of section 44AB under w	which the audit has			3 under which the audit has
0.0				busin	e 44AB(a)- Total sales/tu ess exceeding specified	irnover/gross receipts in
08a	Whether the assessee 115BA/115BAB	has opted for taxatio //115BAC/115BAD?	n under section	NA		

Part B

09	(a)	If firm or associate partners/members and	ion of persons, d their profit sharing	indicate names of ratios.		Name	Pı	rofit sharing ratio (%)
					Kamaldeep	Garg		90.00
					Nandish G	arg		10.00
	b)	If there is any change profit sharing ratio sir the particulars of such	nce the last date of	members or in their f the preceding year,	No			
		Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Rema	arks
0	a)	Nature of business or profession is carried every business or prof	on during the prev	than one business or ious year, nature of				
			Sector			Sub Sect	or	Code
		MANUFACTURING			Rice milling	9		04009
	b)	If there is any change the particulars of such	in the nature of bus	siness or profession,	No			
		Business	Sector	Sub Sector	Code		Remarks if any	
1	a)	Whether books of according yes, list of books so	ount are prescribed prescribed.	under section 44AA,	No			
	b)	List of books of accounts the books of accounts maintained in a comaccount generated by accounts are not key addresses of location accounts maintained a	nt maintained and the are kept. (In case the puter system, me such computer system at one location as along with the	ntion the books of stem. If the books of please furnish the	Mills, Khan Samrala Ro PUNJAB, 14	na, oad.	Cash Book, Lo Stock Registe Purchases Re Sales Register	r, gister,
	C)	List of books of acco		1 2 1 2 1 1 2 1 1	0	Ladman CA	ock Register, P	

12	the	sessable on per relevant se	presumptive bas ection (44AD, 44 B,Chapter XII-G	is,if yes, indic IADA, 44AE,	ate the amo	ount and 3, 44BB,				
	101	Section	Amount				R	emarks if any:		
13	a)	Method of a	ccounting employ	yed in the prev	vious year		Me	rcantile system	n	
	b)	Whether the accounting immediately	ere had been employed vis-a- preceding previo	any change vis the metho ous year.	in the me	d in the	No			
	c)	change, and	(b) above is in the effect thereof Particulars	of on the profit	give details or loss. e in profit (F		Dec	crease in ofit(Rs.)		Remarks if any:
							pi	Jiit(IXS.)		
	d)	or loss fo	y adjustment is r r complying w and disclosure	ith the prov	visions of	income				
	e)	If answer to adjustments	(d) above is in the	ne affirmative,	give details	s of such				
			rticulars	Increase in (Rs.)		ecrease i		Net Effect(Rs	S.)	Remarks if any:
	6	Disalagura	ICIDO				T A -	Per Annexure	HAU	
14	f) a)	Disclosure a Method of v	aluation of closin	g stock emplo	oyed in the	previous				r NRV Whichever is
	b)	under sectio	leviation from the					er		
		please furnis	sh: Particulars	Increas	e in profit (F	Rs.)		crease in ofit(Rs.)		Remarks if any:
15	Giv	e the followi	ng particulars of	the capital a	sset conve	rted into	NA			
	sto	ck-in-trade:- Description o Capital Asset	f Date o	of C	Cost of quisition	Amoun	t at		Remar	ks if any:
						capital asset convert into sto	s ted			
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10			dited to the profi				Nil			
			Description	ope of econor.	Amo	ount			Remarks	s if any:
	b)	excise or ser or Goods &	rcredits, drawbarvice tax or refun Service Tax,whadmitted as due l	ds of sales tax nere such cre	or value ac edits, drawbies concern	dded tax backs or led;				
			Description		Amo	ount			Remarks	s if any:
	c)	escalation cl	aims accepted d	uring the previ	ous year;		Nil			
			Description		Amo	unt		F	Remarks	if any:
	d)	any other ite	m of income:				Nil			
	u)	arry other ite	Description		Amo	unt	IVIII	ſ	Remarks	s if any:
	e)	capital receip	Description		Amo	unt	Nil	F	Remarks	s if any:
17	pre	vious year for sessed or ass	d or building or or a considerati sessable by any otion 43CA or 500	on less than authority of a	value add State Gov	pted or				



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18	F	artic	ulars of dep	reciation a	allowable	as per th	e Income	-tax Act,	As Per A	nnexure '	'B"			
	100	e, in	the following	form :-	et of block	or assets	s, as the c	ase may						
		a) [Description of	asset/blo	ck of asse	ts.								
			Rate of depre											
	-	c) A	ctual cost or	written do	wn value,	as the ca	ise may be	9.						
	C	a) A	djustment m	ade to the	written do	own value	under sec	ction						
	-	1	15BAC/115E	BAD (for as	ssessmen	vear 202	1-2022 or	(vlc						
	C	D) A	djustment m	ade to writ	tten down	value of I	ntangible :	asset						
	C	c) A	ue to excludi	en down v	alue	of a busi	ness or pro	ofession						
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		ii)	change in	rate of exc	hange of	currency,	and							
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19	Ar	noun	ts admissible											
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				Description	on		A	mount			Remark	s if any:		
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	b)	Tunc	ails of contri ds as referred	to in sect	tion 36(1)(va):		1					-	
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		-		Partici			Λ		lil					
		-		Partici	ulars		Am	ount in F	ds.		Remark	s if any:		
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		2 6	expenditure of						lil					
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24					to be pr		d gains	under	section 3	B2AC or	Nil					
			ction		Descr			Amou	unt			R	emarks if any			
25				int of p	rofit cha	rgeable	to tax	under	section	41 and	Nil					
				e of Par			ount of		Section			eription of assaction	Computatio any	n if	Remark	s if any:
26	i											of section 4	3B, the liabilit	y for v	vhich:-	
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			a)		ring the						Nil					
					Nature o	f Liabilit	у	Amo	unt	Re	marks	s if any:		Se	ection	
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					Nature 0	LIADIII	у	Amo	uni	Re	illaiks	s II ally.		36	CUOTI	
		В	wa	s incurre	ed in the	orevious	s vear an	d was								
					or befor				ishina the	e return	As	Per Annex	ure "E"			
				of incor	me of the	previou	is year u	nder se	ection 13							
			b)		d on or b					D-	Nil	16		0-	-4:	
					Nature o	Liabilit	У	Amo	unt	Re	marks	s if any:		56	ection	
	ii	Sta	ate 1	whether	sales ta	x annds	& servi	ce Tax	custom	ns duty	No					
		exc	cise	duty of	any oth	ner indi	rect tax,	levy,ce								
27	a)	Am	nour	t of Ce	entral Va	lue Add	ded Tax	credit								
		and	d los	s acco	the previ unt and t dits in the	reatmer	nt of outs									
	b)				ncome or			prior pe	eriod cre	dited or	Nil					
		uei	onec	Type	orofit and		articulars		-	Amount		Prior per	riod to which	R	emarks	if any:
													es(Year in yy format)			
20	10/6			uri a a . Ala			U	1-			NI					
20	pro the ina	per pul deq	ty, b blic uate	eing share subs	e previous are of a control of	company interest as refer	y not being ed, without red to in	ng a co	ompany i sideratio	n which						
				fthe	PAN o		adhaar	Nar	ne of the	CI	N of th	e No. of	Amount o	f	Fair	Remark
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29	cor val ple	nsid ue ase	erati of the furr	on for ine share	ne previous sue of es as related to the details of	shares erred to the san	which ex o in sectine.	ceeds tion 56	the fair (2)(viib),	market if yes,		1000 to 1000 to 1000 to 1000 to 1000				
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29	Α	und	der i	the hear	mount is	from c	other sou	irces a								
		cia	use	1	ub sectioure of Inc		ection 56		An	nount			Remarks	if any	/ :	
29	В	und	der t	the hear	mount is	from c	other sou									
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MRN. 510631

			Natur	e of Inc	ome				Am	nount		T		F	Remark	ks if a	ny:
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3	othe	erwise th	any amon	interest gh an a	on the	ne am payee	ount chequ	borrov ue. [Se	ved)	ronoid	No						
	of the person of	m wed	rks if any:	PAN of the perso n	Aadh aar no	Country	Addr ess Line 1	Addr ess Line 2	Pinc ode		Loc ality or Area	Offic e	Stat e	Date of Borr owin g	Amo unt due inclu ding inter est	Amo unt repa id	Repaymen
	hun	ai															
30		Whether sub secretions	primary ection (1) vear?	adjustn of sect	nents to	trans	fer pri	ice, as	refer e duri	red to	NA						
	S	ub secti 92CE p	er which con(1) of rimary s is made	of adj	punt in I primary ustmen	rt I	exces availa asso enter requir repatri ndia a provisio	able wind prise in the decision of son (2) of son (3) of son (3) of son (4) of son (4) of son (5) o	ey th d s pe to the tub of	Whe th Exco mor has b repatr within presco	e ess ney een iated the ribed	interes on suc mone has r	ey which of beatriated the thick which will be the thick with the thick which will be the thick will be the	me ess ch en	Expect Date	0.00	Remarks if any
0	p	revious	the asse year by we rupees	ay of ir	nterest	or of s	imilar	nature	exce	edina	NA						
	inte sii	ount(in s) of rest or milar ature urred	Earnii befo intere tax,depi ion a amortiza EBITE during previo year (In	re est, reciat nd ation(DA) the bus Rs)	Amour Rs) expend by wa interes simil nature per(i) al whice accee 30% EBITD/ er (ii) a	of liture y of st of ar e as bove ch eds of A as	expe bro forw per section	Year of erest sought ard as r sub on (4) con 94E	e ex	Amound interest opendith brough prward per su per su cotion (4	st cure nt as b 1) of	Ass Y inte expen carr forwa carr forwa per: section	rest diture ried vard ried rd as sub	exp for for p sect	nount of the control	re of	Remarks if any
0	av pr	oidance	the asse arranger year (Th	ment, as	s referre	ed to i	n secti	on 96	during	a the	NA						
	-	THE RESIDENCE OF THE PARTY OF T	the impe	rmissib gement	le avoid	lance		penefit yea aggi pa	in the		ous			Rei	narks	if any	
1	lim pre	nit speci evious y		ction 26	69SS ta	aken c	or acce	nt exce	eding	g the the	ALGA	r Anne	exure '	'F"			
	lim	nit speci ėvious y	s of each fied in se ear:-	ction 26	39SS ta	aken c	amour or acce	epted	eding	the the MRN 5	10631						

		Name of the rson from whom pecified sum is received	person fro	of the Name of the om whom specified in is received	PAN of the of the perso whom spersum is reco	n from cified	Aadhaar no	Amou speci sum to or acce	fied saken epted tace to ba	nether the pecified um was aken or cepted by neque or nk draft or use of lectronic clearing system bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
b	a)	limit specified person in a da respect of tran from a person receipt is othe of electronic cl	in sections of in research on a during rwise than tearing sys	eipt in an amount on 269ST, in ago spect of a single t elating to one ever the previous ye by a cheque or b tem through a ban	gregate from transaction of tor occa ar, where s ank draft or	m a or in asion such	Ail				
		Name of the	e pa yer	Address of the	e payer	PAN	of the payer	Aadhaar no	Nature of transaction	And the second second	
b	D)	limit specified person in a d	in section	eipt in an amount on 269ST, in agg espect of single to	gregate from	m a	(II				
		from a person, an account pa during the prev	received yee chequ vious year	elating to one eventh of the or an account part of the	draft, not b ayee bank o	eing draft,	of the payer		Aadhaar	no I	Amount of
		from a person, an account pa	received yee chequ vious year	by cheque or bank	draft, not b ayee bank o	eing draft,	of the payer		Aadhaar	10	Amount of receipt
b	c)	from a person, an account pa during the prevalue of the Name of the Particulars of the limit specifiers in a darespect relating otherwise that	received yee cheque yee cheque yeer payer	by cheque or bank le or an account pa	ayer ayer ayer anount excee aggregate ransaction to a per arction to a count du	PAN of Manager PAN of Manager PAN of		Aadhaar	Nature of transacti	f Amoun	receipt t Date of payment
b	c)	from a person, an account paduring the previous years of the Name of the Particulars of the limit specifies the limit specifies in a darespect relating otherwise that electronic clear the previous years.	received yee cheque yee cheque yeer payer	Address of the parent made in an american 269ST, in spect of a single tevent or occasion through a bank	ayer ayer ayer anount excee aggregate ransaction to a per arction to a count du	PAN of Manager PAN of Manager PAN of	lil	Aadhaar	Nature o	f Amoun	receipt t Date of payment
b	c)	from a person, an account paduring the previous yet name of the limit specified in a day or in relating to one cheque or bad unit person in a day or in relating to one cheque or bad unit person in a day or in relating to one cheque or bad unit previous yet name of the pr	received yee chequivious year a payer each paymified in sea year or in read to one or in sear. Payee each paymin section respect of event or nk draft, in account	Address of the parent made in an american 269ST, in spect of a single tevent or occasion through a bank	ayer ayer ayer ayer anount excee aggregate aransaction on to a perdraft or use account due Payee at exceeding ate to a perdraft or in resison, made laccount paaft, during	PAN of the last of	lil of the Payee	Aadhaar	Nature of transacti	f Amoun o of paymen	t Date of payment
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					Previous Year	clearing system through a bank account	same wa repaid by account payee cheque c an accou payee bar draft
d)	Particulars of repayme	ont of loop or do		.61.			Sirak
	advance in an amount 269T received otherwiuse of electronic cleaduring the previous year Name of the payer	se than by a chearing system thro	eque or bank	draft or account	PAN of the payer	Aadhaar no	Amount of repaymer of loan of deposit of any specified advance received otherwise than by a cheque of bank draft use of electronic clearing system through a bank account during the previous
-							year
e) F	Particulars of repaymen						
2 a	advance in an amount of the control	exceeding the limineque or bank dr	it specified in raft which is	not an uring the	PAN of the payer	Aadhaar no	Amount or repayment of loan or deposit or
							any specified advance received b a cheque of a bank drawhich is no an account payee cheque or account



		Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allow ances not allowed under section 115BAA/115 BAC/115BA	Amount a adjusted b withdrawa of addition depreciatic on accour of opting for taxation under section 115BAC/1 5BAD	y (give reil releva	as assess ference to nt order)		Remarks
								Amount	Order	The second secon	
									and da	ate	
	b)		previous y	ear due to rear cannot	which the lo	sses incurred	b				
		Whether the referred to in please furnis	section 73 h the detail	during the parts of the same	revious year, e.	If yes,	No				
		Whether the section 73A is previous year. In case of a control of the control of	n respect o	f any specific ease furnish o	ed business details of the	during the same.	No				
		is deemed to referred in ex details of spe year.	be carrying planation to eculation los	g on a specu o section 73, ss if any incu	lation busine if yes, pleas rred during tl	ss as e furnish the ne previous	NA				
33	Se	ction-wise de apter VIA or C Section	etails of do	Section 10A,	f any, adm Section 10A nount	issible unde A).	r Nil	Remar	ks if any	<i>r</i> :	
14		Whether the per the provis please furnis Whether the	sions of Cha h: assesse is	apter XVII-B	or Chapter X	VII-BB, if yes	3	Annexure "C	3"		
		tax acadoted	or tax colle	ected. If yes p	olease furnisl	n the details					
		Tax deduction collection Acc	n and Ty count	ected. If yes p	olease furnisi Due date furnishin	for Date of	furnishing, rnished	Whether the statement of to deducted or collected contains information about all transactions which are required to be reported.	ax deta	not, please fu ils/transactio not repo	ns which ar
		Tax deduction collection Acc Number (TA	n and Count AN)	pe of Form	Due date furnishin	for Date of g if full	furnishing, rnished	statement of to deducted or collected contains information about all transactions which are	ax deta	ils/transactio	ns which ar
	c)	Tax deduction collection Acc Number (TA)	n and count AN) 26Q assessee i	ype of Form	Due date furnishin 31-May-2022 ay interest t	for Date of if full if	furnishing, rnished	statement of to deducted or collected contains information about all transactions which are required to be reported	ax deta	ils/transactio	ns which ar
	c)	Tax deduction collection Acc Number (TA	assessee i ection 206C on Amon interese N) 201(1A	s liable to p (7). If yes, pl ount of	Due date furnishin 31-May-2022 ay interest t	for g Date of if full g date of the section date	furnishing, mished	statement of to deducted or collected contains information about all transactions which are required to be reported Yes	ax deta	ils/transactio	ns which ar
5		JLDS03864A whether the 201(1A) or se Tax deduction Account	26Q assessee i ection 206C on Amon interese N) 201(1A) is g	s liable to p (7). If yes, pl ount of est under ection A)/206C(7 payable	Due date furnishin 31-May-2022 ay interest uease furnish Amount paic out of column (2) quantitative opening	details of prin	furnishing, mished -2022 NA of ent.	statement of to deducted or collected contains information about all transactions which are required to be reported Yes s of goods trains during the	ax deta	ils/transactio	ns which ar
	a)	JLDS03864A Whether the 201(1A) or se Tax deduction Account Number (TA	assessee i ection 206C on Amon interese N) 201(1A) is perfection on a trading of the content of the content of the content on a trading of the content of th	s liable to p (7). If yes, pl ount of est under ection A)/206C(7 payable concern, give	Due date furnishin 31-May-2022 ay interest uease furnish Amount paic out of column (2) quantitative opening stock	details of princurchases duthe previous y	furnishing, mished -2022 NA of ent. ncipal item ring sales year pre	statement of to deducted or collected contains information about all transactions which are required to be reported Yes s of goods trans during the vious year	ax deta	ils/transaction not repo	shortage excess, i any
	a)	JLDS03864A Whether the 201(1A) or se Tax deduction Account Number (TA	assessee i ection 206C on Amon interese N) 201(1A) is possible for a manufaby-products	s liable to p (7). If yes, pl ount of est under ection A)/206C(7 bayable concern, give	Due date furnishin 31-May-2022 ay interest uease furnish Amount paic out of column (2) quantitative opening stock	details of princurchases duthe previous y	furnishing, mished -2022 NA of ent. ncipal item ring sales year pre	statement of to deducted or collected contains information about all transactions which are required to be reported Yes s of goods trans during the vious year	ax deta	ils/transaction not repo	shortage excess, it any

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		Item Nan	ne	Unit	opening	purcha	1000				
	-	e Por Anne	Per Annexure "I" Toducts:		stock	during previo	the m	quantity anufactured during the evious year	sales during the previous year		shortag excess any.
	-		cure "I"							1	
	0										
				Unit	opening stock	during previo	the ma	during the	sales during the previous year	closing stock	shortag excess any.
								evious year			
S	ection	nends as refe n 2	erred to in	received any n sub-Clause	amount in the (e) of clau	ne natur se(22) d	re NA				
L	Amou	nt Received(in	Rs)	Date o	freceipt				Remarks if a	any:	
atte	er/iter audito	n/value/quant or.	ity as m	or disagre	eement o ted/identified	n and by the	y e				
sag por /het	reem ted/id her a	yes, give the ent on any entified by the any audit wa	e details matter/ e auditor.	s, if any, o item/value/qu	f disqualific	ation o	r				
ny r e au	natte uditor	r/item/value/q	any, of di uantity a	squalification s may be re	or disagree eported/iden	ment or tified by	1				
d p	reced	ing previous	year:			ous year					
				Previo	us Year		%	Pre	eceding previo	us Year	%
		er of the			125	23843					70
	-	/turnover		4462090	125	23843	25.62		0070450		
t pr	ofit/tu	rnover									37.
ock-	in-tra	de/turnover			120						3.
teri	al con prodi	sumed/finishe	d	0		0			0	7150115	46.
nan ear which	the p 961 a edings cial to ch ad/re	nd Wealth ta	under an	v tax laws of	her than Inco h details of r Type (Demand	Date demaraised	e of and /refu	Amount		Remarks	
Wh	ether	the assess	e is re	quired to fu	rnish statem	nent in	NA				
epal epal epal En	ne tax rtmen orting tity icatio	Type of F	orm D	ue date of	Date of furnishing, if furnished	if form info al deta tion are	n contain ormation bout all ils/trans ns which	furnish details/ ac tion wh not re	the list of transac nich are	Remarks if a	ny:
Vnaol 9 s Fill e Control of the Cont	hethy, atteined por het all tall tall tall tall tall tall tal	Whether a section Amount of division and the section Amount of Amo	As Per Annex Whether the assess of dividends as refesection 2 Amount Received(in Anount A	As Per Annexure "J" Whether the assessee has reaction 2 Amount Received(in Rs) Thether any cost audit was carrely, of disqualification atter/item/value/quantity as most auditor. The ther any audit was conduct was a conduct	As Per Annexure "J" Whether the assessee has received any of dividends as referred to in sub-Clause section 2 Amount Received(in Rs) Date of the details of demand raiseer ing the previous year under any tax laws of the previous year to other Tax which hand/re dract to insub-Clause section 2 Amount Received(in Rs) Date of the details of demand raiseer ing the previous year under any audit was conducted under the previous year under any audit was conducted under the previous year under any audit was conducted under the previous year under any audit was conducted under the previous year: Particulars Previous tails regarding turnover, gross profit, etc., for the previous year: Particulars Previous tails turnover of the previous year under any tax laws of the previous year to other Tax which hand/refund the previous year under any tax laws of the previous year to other Tax which hand/refund the previous year under any tax laws of the previous year to other Tax the previous year to other tax they of the previous year they of the previous year they are they	Item Name	As Per Annexure "J" A Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2 Amount Received(in Rs) Date of receipt Thether any cost audit was carried out, if yes, give the details, it of disqualification or disagreement on an atter/item/value/quantity as may be reported/identified by the stauditor. Thether any audit was conducted under the Central Excise Act 44. If yes, give the details, if any, of disqualification or agargeement on any matter/item/value/quantity as may be reported/identified by the auditor. Thether any audit was conducted under section 72A of the agreement on any matter/item/value/quantity as may be reported/identified by the auditor. The auditor of the details, if any, of disqualification or disagreement or any matter/item/value/quantity as may be reported/identified by the auditor. Tails regarding turnover, gross profit, etc., for the previous year of preceding previous year: Particulars Previous Year Tail turnover of the research of the previous year depreceding previous year: Profit/turnover 4462090 12523843 1252384	Item Name	Item Name Unit opening stock purchases during the previous year	Item Name	Item Name Unit Opening stock Durchases during the previous great previous great provious year

	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity		Alte	Name of the rnative reporting ity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:
44		r the GST (This	Clause is kept ir	registered or n n abeyance till 31	st	Evenanditure	Remarks if any
	of expenditure incurred during the year	Relating to the goods or services exempt from GST	Relating to the entities falling under composition scheme	Relating to the other registered entities	Total Payment to Registered entities	Expenditure relating to entities not registered under GST	Remarks II ally
	13670150.48	8131979	0	4320730	12452709	12000	AS PER INFORMATION PROVIDED BY THE PARTY SUBJECT TO OUR VERIFICATION.

For RAJESH DHARAM PAL AND ASSOCIATES

Chartered Accountant (Firm Regn No.: 021920N)

(RAJESH KUMAR)

MRN. 510631

Proprietor

Membership No: 510631

Place :Khanna Date : 12/08/2022

UDIN: 22510631APJJKH4393

M/S Sandhu Rice Mills Annexure "B"

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following

Depreciati on allowable	Depreciati valu on allowable)	Depreciati value a on allowable syea end of allowable yea 47,285 2,6	Depreciati valu on allowable y 35,161 47,285	Depreciati valu on allowable y 35,161 47,285 174 27,945 27,945	Depreciati valu on allowable 35,161 47,285 17,945 8,560	Depreciati valu on allowable short allowable s	Depreciati valu valu valu valu allowable 35,161 47,285 17,945 8,560 8,560 53,263 279	Depreciati valu on allowable y 35,161 47,285 27,945 279 279 60 53,263 00 0	Depreciati valu valu valu valu valu valu valu valu	Depreciati valu on allowable yalu on eno allowable yalu on 55,161 a7,285 a7,945 a and a an	Depreciati valu on allowable y 35,161 47,285 27,945 27,945 279 279 0 0 0 273 67,856 3	Depreciati valu valu valu valu valu valu valu valu	Depreciati valu on allowable yalu enc enc allowable yalu enc 27,945 27,945 27,945 27,945 27,945 27,945 27,945 37,9	Depreciati valu on allowable yalu on eno allowable yalu on 53,161 a7,285 a7,945 a79 a 279 a 279 a 67,856 a 366 a 366 a 10,338
nt, by Adjustments whatever name called	Other Adjustment	Other Adjustment	Other Adjustment	Other Adjustment	Other Adjustment	Other Adjustment	Adjustment Adjustment	Adjustment Adjustment (Adjustment Adjustment (Adjustment Adjustment (Adjustment Adjustment C	Adjustment Adjustment C	Adjustment Adjustment C	Adjustment Adjustment 0
	0 0	000	0 0 0 0	0 0 0 469	0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0							
			2 17 46	2,17,46	2,17,46	2,17,46	2,17,46	2,17,46	2,17,46	2,17,46	2,17,46	2,17,46	2,17,46	2,17,46
5,0,10,0		3,15,234												
	0 0	000	0 0 0	0 0 0 0	0 0 0 0 0	000000	0000000	00000000	00000000	000000000	00000000000	000000000000	000000000000	
3.51.613	3,51,613	3,51,613 3,15,234 1,741	3,51,613 3,15,234 1,741 77,569	3,51,613 3,15,234 1,741 77,569 57,068	3,51,613 3,15,234 1,741 77,569 57,068 3,55,084	3,51,613 3,15,234 1,741 77,569 57,068 3,55,084 1,861	3,51,613 3,15,234 1,741 77,569 57,068 3,55,084 1,861	3,51,613 3,15,234 1,741 77,569 57,068 3,55,084 1,861 0	3,51,613 3,15,234 1,741 77,569 57,068 3,55,084 1,861 0 0 0 4,52,374	3,51,613 3,15,234 1,741 77,569 57,068 3,55,084 1,861 0 0 1,821 4,52,374	3,51,613 3,15,234 1,741 77,569 57,068 3,55,084 1,861 0 0 1,821 4,52,374 1,141 32,211	3,51,613 3,15,234 1,741 77,569 57,068 3,55,084 1,861 0 0 1,821 4,52,374 1,141 32,211 2,440	3,51,613 3,15,234 1,741 77,569 57,068 3,55,084 1,861 4,52,374 4,52,374 1,141 32,211 2,440 2,440	3,51,613 3,15,234 1,741 77,569 57,068 3,55,084 1,861 0 0 1,861 4,52,374 4,52,374 2,440 2,440 25,844 20,742
10%	10%	10%	10% 10% 15%	10% 15% 15% 15%	10% 10% 15% 15%	10% 10% 15% 15% 15%	10% 10% 15% 15% 15% 15%	10% 10% 15% 15% 15% 15%	10% 10% 15% 15% 15% 15% 15%	10% 10% 15% 15% 15% 15% 15% 15%	10% 10% 15% 15% 15% 15% 15% 15%	10% 10% 15% 15% 15% 15% 15% 15%	10% 10% 15% 15% 15% 15% 15% 15% 15% 15%	10% 10% 15% 15% 15% 15% 15% 15% 15% 15% 15%
מ	HINARY	HINARY	HINARY ture and	HINARY ture and PAL SHING	HINARY ture and PAL SHING E	HINARY Iture and SHING EE CHING	HINARY HINE Triangle Hall Hall Hall Hall Hall Hall Hall Ha	CHING	CHINARY Inture and ag g g RPAL GHING ICAI ICHING CHING	CHINARY inture and ig g g RPAL IGHING ALE OF CAF CHINE	CHINARY Inture and g g RPAL GHING ALE OF CAF CHING CHING CHING CHINE FOLK TEX CHINE CONTRIBE	CHINARY Inture and ag g g RPAL GHING CHING	CHINARY niture and gg gg RPAL IGHING ALE Or Car TCHING CHINE Or Car TCHING ALE Or Cycle Or Cycle	MACHINARY Furniture and fitting TARPAL WEIGHING SCALE Motor Car STITCHING MACHINE TELEVISION SORTEX MACHINE Cycle Cycle Motor Cycle FAN Computer Air Conditioner
0 0 0	15% 3.15.234 0 0 3.15.234 0 0 35,161	15% 3,15,234 0 0 3,15,234 0 0 3,161 10% 1,741 0 0 1,741 0 0 0 0 0 47,285 3,45,285	15% 3,15,234 0 0 3,15,234 0 0 3,15,101 10% 1,741 0 0 3,15,234 0 0 0 0 47,285 15% 77,569 0 0 0 0 0 0 17,469 0 0 0 174 0 0 17,469 0	15% 3,15,234 0 0 3,15,101 10% 1,741 0 0 3,15,234 0 0 0 0 0 47,285 174 0 0 0 174 0 0 174 0 0 174 0 0 174 0 0 174 0 0 174 0 0 174 0 0 174 0 0 174 0 0 0 174 0 0 0 0 174 0	15% 3,15,234 0 0 3,15,34 0 0 3,161 10% 1,741 0 0 3,15,234 0 0 0 0 47,285 15% 77,569 0 0 77,569 0 0 0 0 174 15% 57,068 0 0 0 0 0 0 8,560 15% 3,55,084 0 0 3,55,084 0 0 0 0 0 0 8,560	15% 3,15,234 0 3,15,234 0 3,15,34 0 0 3,161 10% 1,741 0 0 3,15,234 0 0 0 0 47,285 15% 77,569 0 0 0 0 0 0 174 174 15% 57,068 0 0 0 0 0 0 0 27,945 7 15% 55,084 0 0 0 0 0 0 0 0 8,560 15% 1,861 0	15% 3,15,234 0 3,15,34 0 0 3,161 10% 1,741 0 0 3,15,34 0 0 0 0 47,285 15% 77,569 0 0 0 0 0 0 0 174 15% 57,068 0 0 0 0 0 0 0 27,945 2 15% 3,55,084 0 0 0 0 0 0 0 0 27,945 15% 3,55,084 0 0 0 0 0 0 0 0 0 27,945 15% 1,861 0	15% 3,15,234 0 0 3,15,334 0	1 5% 3,15,234 0 3,15,234 0 3,15,234 0 3,15,234 0 0 0 0 0 0 0 0 0 0 47,285 1 5% 1,741 0 0 0 0 0 0 0 0 174 1 5% 77,569 0 0 77,569 0 0 0 0 174 0 0 174 0 0 0 174 0 0 0 0 174 0	15% 3,15,234 0 3,15,234 0 0 0 0 0 0 3,161 10% 1,741 0 0 0 0 0 0 0 47,285 15% 77,569 0 0 0 0 0 0 27,945 0 0 0 27,945 0 0 27,945 0 0 0 27,945 0 0 0 27,945 0 </td <td>15% 3,15,234 0 0 3,15,234 0</td> <td>15% 3.15,234 0 0 3.15,234 0 0 35,101 1 10% 1,741 0 0 3,15,234 0 0 0 0 47,285 15% 77,569 0 0 0 0 0 0 0 174 15% 77,669 0 0 0 0 0 0 0 0 0 174 0 0 0 0 174 0</td> <td>15% 3,15,234 0 3,15,234 0 3,15,234 0 0 47,285 0 0 47,285 0 0 47,285 0 0 47,285 0 0 47,285 0 0 47,285 0 0 47,285 0 0 47,285 0 0 0 47,285 0 0 0 47,285 0 0 0 47,285 0 0 0 0 0 0 17,44 0<!--</td--><td>15% 3,15,234 0 3,16,234 0 3,16,234 0 3,16,234 0 3,16,234 0 0 0 0 0 0 47,285 15% 17,43 0 0 0 0 0 0 0 0 0 0 174 174 174 0</td></td>	15% 3,15,234 0 0 3,15,234 0	15% 3.15,234 0 0 3.15,234 0 0 35,101 1 10% 1,741 0 0 3,15,234 0 0 0 0 47,285 15% 77,569 0 0 0 0 0 0 0 174 15% 77,669 0 0 0 0 0 0 0 0 0 174 0 0 0 0 174 0	15% 3,15,234 0 3,15,234 0 3,15,234 0 0 47,285 0 0 47,285 0 0 47,285 0 0 47,285 0 0 47,285 0 0 47,285 0 0 47,285 0 0 47,285 0 0 0 47,285 0 0 0 47,285 0 0 0 47,285 0 0 0 0 0 0 17,44 0 </td <td>15% 3,15,234 0 3,16,234 0 3,16,234 0 3,16,234 0 3,16,234 0 0 0 0 0 0 47,285 15% 17,43 0 0 0 0 0 0 0 0 0 0 174 174 174 0</td>	15% 3,15,234 0 3,16,234 0 3,16,234 0 3,16,234 0 3,16,234 0 0 0 0 0 0 47,285 15% 17,43 0 0 0 0 0 0 0 0 0 0 174 174 174 0

Addition/Deduction in Fixed Assets During the Financial Year

Block 15% TARPAL

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
_	TARPAL	0	2,17,469	2,17,469	28/02/2022	28/02/2022
	Total	0	2,17,469	2,17,469		



Annexure "A"

13 (f) Disclosure as per ICDS

10 (1) Disclosure as per 1003
Disclosure
As per accounting policies & notes to financial statements
As per accounting policies & notes to financial statements
NA
As per accounting policies & notes to financial statements
As per Fixed Assets and Depreciation Chart annexed in FORM 3CD
NA .
As per accounting policies & notes to financial statements
Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes or accounts, if required.

Annexure "C"

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

EMPLOYEES STATE INSURANCE

Month	Employees Contribution	Date of payment	Due Date of payment	The actual amount paid
April, 2021	80	13/05/2021	15/06/2021	80
May, 2021	80	13/06/2021	15/06/2021	80
June, 2021	80	14/07/2021	15/07/2021	80
July, 2021	80	14/08/2021	15/08/2021	80
August, 2021	80	13/09/2021	15/09/2021	80
September, 2021	80	20/10/2021	15/10/2021	80
October, 2021	80	20/11/2021	30/11/2021	80
November, 2021	264	14/12/2021	15/12/2021	264
December, 2021	328	15/01/2022	15/01/2022	328
January, 2022	328	13/02/2022	15/02/2022	328
February, 2022	328	13/03/2022	15/03/2022	328
March, 2022	328	14/04/2022	30/04/2022	328

PROVIDENT FUND

Month	Employees Contribution	Date of payment	Due Date of payment	The actual amount paid
April, 2021	1272	13/05/2021	15/05/2021	1272
May, 2021	1272	13/06/2021	15/06/2021	1272
June, 2021	1272	14/07/2021	15/07/2021	1272
July, 2021	1272	14/08/2021	15/08/2021	1272
August, 2021	1272	13/09/2021	15/09/2021	1272
September, 2021	1272	20/10/2021	15/10/2021	1272
October, 2021	1272	20/11/2021	15/11/2021	1272
November, 2021	1272	14/12/2021	15/12/2021	1272
December, 2021	1272	15/01/2022	15/01/2022	1272
January, 2022	1272	13/02/2022	15/02/2022	1272
February, 2022	88 AM PAL & 1272	13/03/2022	15/03/2022	1272
March, 2022	1272	14/04/2022	15/04/2022	1272

Annexure "D"

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

Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction
KAMALDEEP GARG	PARTNER		3,00,000	SALARY
KAMALDEEP GARG	PARTNER		3,52,073	INTEREST
NANDISH GARG	PARTNER		3,00,000	SALARY
NANDISH GARG	PARTNER		1,61,486	INTEREST
SUNITA RANI	MOTHER		1,32,000	INTEREST

Annexure "E"

26.(i)(B)(a) In respect of any sum referred in clauses (a),(b), (c), (d), (e) or (f) of Section 43 B, the liability for which was incurred in the previous year and was paid on or before the due date for furnishing the return of income of the previous year under section 139(1).

Nature of Liability	Amount	Section
ESI PAYABLE	1745	Sec 43B(b) -provident /superannuation/gratuity/other fund
PROVIDENT FUND PAYABLE	3097	Sec 43B(b) -provident /superannuation/gratuity/other fund
ELECTRICITY BILL PAYABLE	513382	Sec 43B(c)- sum referred to u/s 36(1)(ii)
TDS PYABLE	15000	Sec 43B(a) -tax , duty,cess,fee etc
GST CGST PAYABLE	15679	Sec 43B(a) -tax , duty,cess,fee etc
GSTSGST PAYABLE	15679	Sec 43B(a) -tax , duty,cess,fee etc

Annexure "F"

31.(a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS

taken or accepted during the previous year

Name of the lender or depositor	Address of the lender or depositor	Aadhaar no	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.
S.K. MINERALS	KHANNA		77,777	No	1,00,77,777	RTGS	
S.K MINERALS	KHANNA		1,00,00,000	No	1,00,77,777	Cheque	Account payee cheque

Annexure "G"

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:

		OI OIIa	three VAII-	DD, II yes	picase it	arriigii.			
Tax deduction and collection Account Number (TAN)	ion 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 Governme nt out of (6) and (8)	Remarks if any:



1	2	3	4	5	6	7	8	9	10	11
JLDS03864A	194A	Interest other than Interest on securities	132,000	132000	132000	13200	0	. 0	0	- ''
JLDS03864A	194C	Payments to contractors	90000	90000	90000	1800	0	0	0	

Annexure "H"

35(B) In the case of a manufacturing concern, give quantitative detail of the principal items of raw materials, finished products and by-products;

(b)(A) Raw Materials :

Item Name	Unit	opening stock	purchases during the previous year	consumpti on during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield;	*shortage a excess, if any.
PADDY PSWC MILLING	quintal	0	30765.75	26700		4065.75			
PADDY FCI MILLING ACCOUNT	quintal	0	3600	3600		0			

Annexure "I"

35(B) In the case of a manufacturing concern, give quantitative detail of the principal items of raw materials, finished products and by-products;

(b)(B) Finished products:

Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.
Rice PSWC Milling	quintal	3426.89		17889	18777.65	2538.24	
RICE FCI MILLING ACCOUT	quintal	0		2412	2412	0	

Annexure "J"

35(B) In the case of a manufacturing concern, give quantitative detail of the principal items of raw materials, finished products and by-products;

(b)(C) By products:

Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.
Rice Bran	quintal	363.35	81.55	1015.05	1219.55	240.40	
Husk	quintal	3200	5065.30	6059.85	10555.15	3770	
Phuck	quintal	338	0	605.20	335.20	608	
BARDANA	numbers	103850	57492	0	71342	90000	
FORTIFIED RICE ACCOUNT	quintal	0	82	0	0	82	
GRAM SORTEX ACCOUNT	quintal	0	300	0	300	0	



BALANCE SHEET FOR THE YEAR ENDING 31-03-2022

LIABILITIES		AMOUNT	ASSETS	AMOUNT
SHRI GANESH JI MAHARA	Ī	201.00	FIXED ASSETS (As per annexure attached)	1818097.5
PARTNER'S CAPITAL			SECURITY DEPOSITS	
Kamaldeep Garg	2538672.09			
Nandish Garg	1480959.50	4019631.59	P.S.E.B 164243.0	0
UNSECURED LOANS			D.F.S.C License 2000.0 Telephone 4000.0	0
Sunita Rani	1218800.00		CURRENT ASSETS AND ADVANCES	
S.k Minerals	10077777.00	11296577.00		
CURRENT LIABILITIES & PR	ROVISIONS		CLOSING STOCK (as valued taken & certified by Partners)	4033412.00
SUNDRY CREDITORS			SUNDRY DEBTORS	9158402.00
Gopala Trading Co.	19884.00		(As per annexure attached)	
Sukh Darshan Advertiser	23814.00		CASH & BANK BALANCES	
Janam Singh S/o Baldev Sing		73693.00	SHOT & SHITT BALANOLO	
			Cash in Hand 414867.0)
OTHER LIABILITIES			Punjab National Bank C/A 253318.04	668185.04
(As per annexure attached)		576582.00	ADVANCES RECOVERABLE	
			Advance Income Tax 80000.00	
			TDS F.Y 2021-22 20053.00)
			Prepaid Insurance 18292.00	<u>)</u> 118345.00
TOTAL		15966684.59	TOTAL	15966684.59

Reffer Notes to Account

AUDITOR'S REPORT

As per our seprate report of even date annexed

PLACE:KAHNNA DATE:12-08-2022

FOR RAJESH DHARAMPAL & ASSOCIATES AM PCHARTERED ACCOUNTANTS

CALRAJESH KUMAR (PROP.)

MRN. 5 (M3NO.510631) REGD, NO.021920N FOR SANDHU RICE MILLS

MANUFACTURING & TRADING ACCOUNT FOR THE YEAR ENDING 31-03-2022

PARTICULARS		AMOUNT	PARTICULARS		AMOUN'
TO OPENING STOCK			BY SALES	*	
Rice Bran	530491.00		Husk	5037109.00	
Phuck	371800.00		Rice Bran	2465487.00	
Husk	960000.00		Phuck	537996.00	
Bardana	1453900.00	3316191.00	Bardana	1851500.00	
			Gram Sortex	1751888.00	11643980.00
TO PURCHASES				1701000.00	11043300.00
			BY Milling Charges		
Bardana	1851394.00				
Husk	2080836.00		By PSWC 2021-22	254289.00	
			By FCI 2020-21	34286.00	288575.00
			By Paddy Driage 1% Allo	wance	
Rice Bran	131132.00				
Gram Sortex	1956000.00		By PSWC 2021-22	523320.00	
Rice Fortified _	382204	6401566.00	By FCI 2020-21	67968.00	591288.00
TO MANUFACTURING EXP.			BY CLOSING STOCK		
Sutli & Thread	28500.00		Rice Bran	468780.00	
Rubber Rolls & Polishers	49800.00		Phuck	674880.00	
Quality Cut on Rice	379139.00		Husk	1187550.00	
Milling Charges Job Work	90000.00		Bardana	1320000.00	
Electric Power	1186141.00		Rice Fortified	382202.00	4033412.00
Wages	278000.00				1000112.00
Machinery Repairs	32548.00				
Freight Inward	333280.00	2377408.00			
Γο Gross Profit c/d		4462090.00			
TOTAL		16557255.00	TOTAL		16557255.00

Reffer Notes to Account

AUDITOR'S REPORT

As per our seprate report of even date annexed

M.NO.510631 REGD.NO.021920N FOR SANDHURICE MILLS

PARTNER

PLACE:KAHNNA DATE:12-08-2022 FOR RAJESH DHARAMPAL & ASSOCIATES CHARTERED ACCOUNTANTS

Rajesh Kumar (PROP.)

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING 31-03-2022

PARTICULARS		AMOUNT	PARTICULARS	AMOUNT
To Audit Fee		10000.00		
		12000.00	By Gross Profit b/d	4462090.00
To Advertisment Exp.		22680.00	By Wooden Crate Rent	144091.00
To Battery Charges		4001.00	By Freight Income	146858.00
To Bank Charges		9842.48	By Bardana Usage Charges	207764.00
To Car Exp.		93754.00	By Interest on PSPCL Security	7988.00
To Rebate & Discount		3830.00		
To Depreciation		259614.00		
To Interest to Bank	1118526.00			
To Interest to Others	132000.00			
To Interest To Partner	513559.00	1764085.00		
To Labour		865310.00		
To Salary to Partner	600000.00			
To Salary to Other	277200.00	877200.00		
To Freight Outward		306250.00		
To Fees & Taxes		22500.00		
To Court yard Exps.		38520.00		
To Staff Welfare		73900.00		
To Telephone Exp.		16175.00		
To E.S.I.		9224.00		
To Provident Fund		21900.00		
To Printing & Stationary		4240.00		
To Property Tax		43939.00		
To Labour Walfare Fund		3075.00		
To Insurance Charges		26008.00		
To Petrol Exp.		13978.00		
To Diwali Exps		37100.00		
To Travelling Exp.		12300.00		
To Bonus		55140.00		
To Leave With Wages		77142.00		
To Net Profit		295083.52		
TOTAL		4968791.00		4968791.00

Reffer Notes to Account

AUDITOR'S REPORT

As per our seprate report of even date annexed

PLACE:KAHNNA DATE:12-08-2022 FOR RAJESH DHARAMPAL & ASSOCIATES

CHARTERED ACCOUNTANTS

CARAJESH KUMAR (PROP.)

MRN. M.NO.510631 REGD.NO.021920N

FOR M/S SANDHU RICE MILLS

SCHEDULE OF PARTNER'S CAPITAL ACCOUNT

Nome of Design				1					
Name of Partners	Katio	01-04-21	Katio Bal. As On Credits during 01-04-21 Year	Salary	Interest	Profit	Total	Withdrawals Bal. as on	Bal. as on
									77-00-10
Sh.Kamaldeep Garg	%06	4498716.92	120000.00	300000.00	352073.00		265575.17 5536365.09 2997693.00	2997693.00	2538672.09
Smt.Nandish Garg	10%	641365.15	965000.00	300000.00	300000.00	29508.35	29508.35 2097359.50 616400.00	616400.00	1480959.50
	1								
	100%	5140082.07	1085000.00		6000000.00 513559.00	295083.52	295083.52 7633724.59 3614093.00	3614093.00	4019631 59
	A STATE OF THE PARTY OF THE PAR							0010001100	

MRN. 510631

FOR SANDHU RICE MILLS

ANNEXURE 'C' ANNEXED TO AND FORMING PART OF AUDIT REPORT FORM 3CD

DEPRICIATION CHART AS ON 31-03-2022

Assets	Kate of Dep.	Actual Cost or WDV as on 01.04.2021	Additions Before Afte 30-Sep-21 30-S	tions After 30-Sep-21	Total D	Depriciation	WDV. As on 31-03-2022
Land	%0	163498.55	1		163498.55	0.00	163498.55
Building	10%	351613.00			351613.00	35161.00	316452.00
Machinery	15%	315234.00	1	I	315234.00	47285.00	267949.00
Furniture	10%	1741.00		1	1741.00	174.00	1567.00
Tarpal & Wooden Creates	15%	77569.00	-	217469.00	295038.00	27945.00	267093.00
Weighing Scale	15%	57068.00	1	1	57068.00	8560.00	48508.00
Car	15%	355085.00	1		355085.00	53263.00	301822.00
Stiching Machine	15%	1861.00			1861.00	279.00	1582.00
Television	15%	1821.00		-	1821.00	273.00	1548.00
Sortex Machine	15%	452374.00	1	1	452374.00	67856.00	384518.00
Cycle	15%	1141.00	1	l	1141.00	171.00	970.00
Motor Cycle & Honda Activa	15%	32211.00		1	32211.00	4832.00	27379.00
Fan	15%	2440.00	1	1	2440.00	366.00	2074.00
Air Conditioner	15%	20742.00	1		20742.00	3111.00	17631.00
Computer	40%	25844.00		1	25844.00	10338.00	15506.00
Total (Rs.)		1860242.55	OKTH PAL &	217469.00	2077711.55	259614.00	1818097 55
		00.747.00	SOCIATE		2077711.55	259614.00 1818097 FOR SANDHU RIÇE MILLS	, R

SUNDRY DEBTORS			AMOUNT
Punjab State Ware Housing	Corporation		
Aggarwal Rice Mills	Corporation		1776048.00
M.D Pungrain			1800.00
Food Corporation Of India			1000000.00
Tandon Mill Store			618915.00
D.M Pungrain			300000.00
Kay Dee Enterprises			359962.00
Kamal Enterprises			984614.00
V.D Traders			270000.00
Tarsem Chand Harbans Lal			1197919.00
Punjab Agro foodgrain Corp.			2220000.00
Prepaid-Milling Charges			106476.00
Prepaid-Rent of wooden Crat	00		35810.00
Prepaid-Bardana Usage Charge			5036.00
repaid bardana osage onlarge.	5		281822.00
Total			9158402.00
OTHER LIABILITIES			AMOUNT
E.S.I Payable	14-04-22		1745.00
Provident Fund Payable	14-04-22		3097.00
Electric Power Payable	25-04-22	122100	513382.00
ΓDS Payable	27-04-22		15000.00
Audit Fee Payable			12000.00
CGST Payable	18-04-22		15679.00
SGST Payable	18-04-22		15679.00

FOR SANDHURICE MILLS



ANNEXURE 'D' ANNEXED TO AND FORMING PART OF AUDIT REPORT FORM NO.3CD

PARTICULARS OF QUANTITATIVE STOCK STATEMENTS AS ON 31.03.2022

30765.750 30765.750 PADDY(FCI) M 3600.000 3600.000 PRODUCTION 26700.000	By Closing Stock MILLING ACCOUNT By Issue For Production By Closing Stock	3600.000 0.000
30765.750 PADDY(FCI) M 3600.000 3600.000 PRODUCTION 26700.000	By Closing Stock MILLING ACCOUNT By Issue For Production By Closing Stock	4065.750 30765.750 3600.000 0.000
PADDY(FCI) N 3600.000 3600.000 PRODUCTION 26700.000	MILLING ACCOUNT By Issue For Production By Closing Stock	30765.750 3600.000 0.000
3600.000 3600.000 PRODUCTION 26700.000	By Issue For Production By Closing Stock	3600.000 0.000
3600.000 3600.000 PRODUCTION 26700.000	By Issue For Production By Closing Stock	0.000
3600.000 PRODUCTION 26700.000	By Closing Stock	0.000
PRODUCTION 26700.000		
26700.000	ACCOUNT	3600.000
0000 000	,	17889.00
3600.000	-)	2412.00
	By Rice Bran	1015.05
	By Phuck	605.20
	By Husk	6059.85
	By Shortage	1130.90
30300.00		29112.00
RICE (PSWC)	MILLING ACCOUNT	
3426.888	By Delivered to Govt.	18777.646
17889.000	By Closing Stock	2538.242
21315.888		21315.888
RICE (FCI) MIL	LING ACCOUNT	
0.000	By Delivered to Govt.	2412.000
2412.000	By Closing Stock	0.000
2412.000		2412.000
RICE BRAN AC	COUNT	
363.35	By Sales	1219.55
	By Closing Stock	240.40
1459.95		1459.95
HUSK ACCOUN	<u>ır</u>	
3200.00	By Sales	10555.15
	By Closing Stock	3770.00
		14325.15
PHUCK ACCOU	<u>NT</u>	
338.00	By Sales	335.20
605.20	By Closing Stock	608.00
943.20		943.20
BARDANA ACC	OUNT	
103850.00	By Sale	68255.00
57492.00	By Consumption	
161342.00		3087.00 90000.00
	2412.000 RICE BRAN AC 363.35 1015.05 81.55 1459.95 HUSK ACCOUN 3200.00 6059.85 5065.30 14325.15 PHUCK ACCOU 338.00 605.20 943.20	2412.000 RICE BRAN ACCOUNT 363.35 By Sales 1015.05 By Closing Stock 81.55 1459.95 HUSK ACCOUNT 3200.00 By Sales 6059.85 By Closing Stock 5065.30 14325.15 PHUCK ACCOUNT 338.00 By Sales 605.20 By Closing Stock 943.20 BARDANA ACCOUNT

10000)



ANNEXURE 'D' ANNEXED TO AND FORMING PART OF AUDIT REPORT FORM NO.3CD PARTICULARS OF QUANTITATIVE STOCK STATEMENTS AS ON 31.03.2022

PARTICULARS	Qtls.	PARTICULARS	Qtls.
	FORTIFIED RIC	CE ACCOUNT	
To Opening Stock To Purchase	0.00 82.00	By Sale By Closing Stock	0.00 82.00
	82.00		82.00
	GRAM SORTE	CACCOUNT	
To Opening Stock To Purchase	0.00 300.00	By Sale By Closing Stock	300.00 0.00
	300.00		300.00





VALUATION OF CLOSING STOCK	AM	OUNT
Rice Bran 240.40 Qtls. @ 1950/-	4687	780.00
Phuck 608.00 Qtl. @ 1110/-	6748	380.00
Husk 3770.00 Qtl. @315/-	11875	550.00
Bardana 90000 Bags		
Bardana 50000 Bags @ 20/-	1000000.00	
Bardana 40000 Bags @ 8/-	320000.00 13200	00.00
Rice Fortified 82Qtls @4661/-	3822	02.00
Total Closing Stock		
Total Glosing Stock	40334	12.00

FOR SANDHU RICE MILLS



M/S SANDHU RICE MILLS, KHANNA ACCOUNTING POLICIES & NOTES ON ACCOUNT SIGNIFICANT ACCOUNTING POLICIES

- i) These accounts have been prepared on the historical cost basis and on the Principles of going concern.
 - ii) Accounting policies unless specifically stated to be otherwise are consistent and are in accordance with generally accepted accounting principles.
- 2. Sales of goods is recognized at the point of dispatch of goods to customers. Sale value is net of GST paid on the sale of goods.
- Inventory
 Inventories are valued at cost or Net realizable value which ever is less and certified by assesse.
- 4. Accounts are being maintained on Mercantile basis. All expenses and income to the extent considered payable & receivable respectively unless specifically stated to be otherwise are accounted for on accrual basis.

NOTESON ACCOUNTS

- 1. Party balance whether debit or credit are subject to our confirmation
- 2. During the year the firm has charged depreciation on W.D.V. basis on the rates prescribed under the Income Tax Rules, 1962.

For M/S Sandhu Rice Mills.

Partner

For Rajesh Dharam Pal & Associates Chartered Accountants

CA.Rajesh Kumar(Prop.)

M.NO.510631

UDIN:- 22510631APJJKH4393