



FORM NO. 3CB

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

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

1. 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

(RAJESH KUMAR)

Proprietor

Membership No: 510631

Place : Khanna
Date : 12/08/2022
UDIN : 22510631APJJKH4393

FORM NO. 3CD

[See rule 6G(2)]

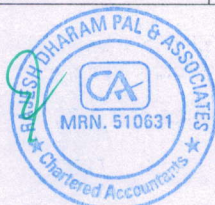
**Statement of particulars required to be furnished under
section 44AB of the Income-tax Act, 1961****Part A**

01	Name of the assessee	M/S Sandhu Rice Mills			
02	Address	-, M/S Sandhu Rice Mills, Samrala Road, Khanna, Ludhiana			
03	Permanent Account Number (PAN)	AAZFS7071C			
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	Yes			
	Name of Act	State	Other	Registration No.	Description (optional)
	Sales Tax/VAT	PUNJAB		03591054555	
	Goods and service tax	PUNJAB		03AAZFS7071C1ZY	
05	Status	Partnership Firm			
06	Previous year	from 1-APR-2021 to 31-MAR-2022			
07	Assessment year	2022-23			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted			
		Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?	NA			

Part B

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name		Profit sharing ratio (%)
			Kamaldeep Garg		90.00
			Nandish Garg		10.00
	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	No		
		Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio
					New profit Sharing Ratio
					Remarks
10	a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)			
		Sector	Sub Sector	Code	
		MANUFACTURING	Rice milling	04009	
	b)	If there is any change in the nature of business or profession, the particulars of such change.	No		
		Business	Sector	Sub Sector	Code
					Remarks if any:
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	No		
	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.)	-, -, M/s Sandhu Rice Mills, Khanna, Samrala Road, PUNJAB, 141401, INDIA		Cash Book, Ledger, Stock Register, Purchases Register, Sales Register (Manual)
	c)	List of books of account and nature of relevant documents examined.	Cash Book, Ledger, Stock Register, Purchases Register, Sales Register		

12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)				No
	Section	Amount	Remarks if any:		
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.				
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:	
	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				
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)	Remarks if any:
	f) Disclosure as per ICDS				As Per Annexure "A"
14	a) Method of valuation of closing stock employed in the previous year.				Finished Goods :- Cost or NRV Whichever is lower
	b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:				No
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:	
15	Give the following particulars of the capital asset converted into stock-in-trade:-				NA
	Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:
16	Amounts not credited to the profit and loss account, being, -				
	a) the items falling within the scope of section 28;				Nil
	Description	Amount	Remarks if any:		
	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 & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;				Nil
	Description	Amount	Remarks if any:		
	c) escalation claims accepted during the previous year;				Nil
	Description	Amount	Remarks if any:		
	d) any other item of income;				Nil
	Description	Amount	Remarks if any:		
	e) capital receipt, if any.				Nil
	Description	Amount	Remarks if any:		
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:				No



	Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)?
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 :-												
	As Per Annexure "B"												
	a) Description of asset/block of assets.												
	b) Rate of depreciation.												
	c) Actual cost or written down value, as the case may be.												
	ca) Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)												
	cb) Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession												
	cc) Adjusted written down value												
	d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-												
	i) Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.												
	ii) change in rate of exchange of currency, and												
	iii) Subsidy or grant or reimbursement, by whatever name called.												
	e) Depreciation allowable.												
	f) Written down value at the end of the year.												
19	Amounts admissible under sections												
	Section	Amount debited to P&L		Amount admissible as per the provisions of the Income-tax Act, 1961		Remarks if any:							
20	a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]												
	Description		Amount		Remarks if any:								
	b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):												
	As Per Annexure "C"												
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												
	1 expenditure of capital nature; Nil												
	Particulars		Amount in Rs.		Remarks if any:								
	2 expenditure of personal nature; Nil												
	Particulars		Amount in Rs.		Remarks if any:								
	3 expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party; Nil												
	Particulars		Amount in Rs.		Remarks if any:								
	4 Expenditure incurred at clubs being entrance fees and subscriptions Nil												
	Particulars		Amount in Rs.		Remarks if any:								
	5 Expenditure incurred at clubs being cost for club services and facilities used. Nil												



	Particulars	Amount in Rs.	Remarks if any:
6	Expenditure by way of penalty or fine for violation of any law for the time being force	Nil	
	Particulars	Amount in Rs.	Remarks if any:
7	Expenditure by way of any other penalty or fine not covered above	Nil	
	Particulars	Amount in Rs.	Remarks if any:
8	Expenditure incurred for any purpose which is an offence or which is prohibited by law	Nil	
	Particulars	Amount in Rs.	Remarks if any:

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:

Nil

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Local Area	Post Office	State	Remarks if any:

B Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

Nil

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Local Area	Post Office	State	Amount of tax deducted	Remarks if any:

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

A Details of payment on which tax is not deducted:

Nil

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Local Area	Post Office	State	Remarks if any:

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.

Nil

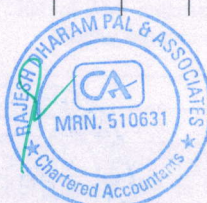
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Local Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:

iii as payment referred to in sub-clause (ib)

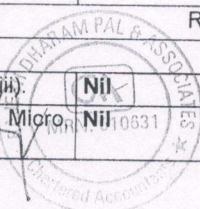
A Details of payment on which levy is not deducted:

Nil

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Local Area	Post Office	State	Remarks if any:



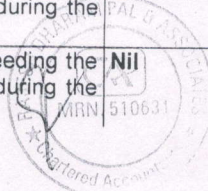
B Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.															Nil		
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pin code	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:	
iv Fringe benefit tax under sub-clause (ic)																	
v Wealth tax under sub-clause (iia)																	
vi Royalty, license fee, service fee etc. under sub-clause (iib)																	
vii Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)															Nil		
Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pin code	City or Town or District	Locality or Area	Post Office	State	Remarks if any:				
vii Payment to PF/other fund etc. under sub-clause (iv)																	
ix Tax paid by employer for perquisites under sub-clause (v)																	
c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;															Nil		
Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks											
d) Disallowance/deemed income under section 40A(3):																	
A On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:				Yes													
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:											
B On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);				Yes													
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:											
e) provision for payment of gratuity not allowable under section 40A(7);				Nil													
f) any sum paid by the assessee as an employer not allowable under section 40A(9);				Nil													
g) particulars of any liability of a contingent nature;				Nil													
Nature of Liability	Amount	Remarks if any:															
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;																	
Particulars	Amount	Remarks if any:															
i) amount inadmissible under the proviso to section 36(1)(iii).																	
22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.																	



23	Particulars of payments made to persons specified under section 40A(2)(b).				As Per Annexure "D"				
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.				Nil				
	Section	Description	Amount	Remarks if any:					
25	Any amount of profit chargeable to tax under section 41 and computation thereof.				Nil				
	Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:			
26	i In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-								
	A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was								
	a) paid during the previous year;				Nil				
		Nature of Liability	Amount	Remarks if any:	Section				
	b) not paid during the previous year;				Nil				
		Nature of Liability	Amount	Remarks if any:	Section				
	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);				As Per Annexure "E"				
	b) not paid on or before the aforesaid date.				Nil				
		Nature of Liability	Amount	Remarks if any:	Section				
	ii State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits and loss account.				No				
27	a) Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.				No				
	b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.				Nil				
	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)	Remarks if any:				
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)(viii), if yes, please furnish the details of the same.				No				
	Name of the person from which shares received	PAN of the person	Aadhaar no	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	Remarks if any:
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.				NA				
	Name of the person from whom consideration received for issue of shares	PAN of the person	Aadhaar no	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:		
29	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				NA				
	Nature of Income		Amount	Remarks if any:					
29	B 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				NA				



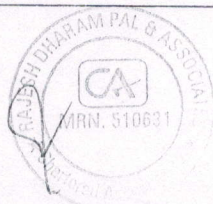
Nature of Income							Amount			Remarks if any:							
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]										No						
	Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
30	A Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?										NA						
	Clause under which of Sub section(1) of 92CE primary adjustments is made			Amount in Rs of primary adjustment		Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE			Whether the Excess money has been repatriated within the prescribed time		Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time		Expected Date		Remarks if any:		
30	B 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										NA						
	Amount(in Rs) of interest or similar nature incurred	Earnings before interest, tax, depreciation and amortization(EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above		Ass Year of interest expenditure brought forward as per sub section (4) of section 94B		Amount of interest expenditure brought forward as per sub section (4) of section 94B		Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B		Amount of interest expenditure carried forward as per sub section (4) of section 94-B		Remarks if any:				
30	C 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)										NA						
	Nature of the impermissible avoidance arrangement						Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement				Remarks if any:						
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										As Per Annexure "F"						
	b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-										Nil						



Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received	Aadhaar no	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
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		Nil			
	Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt
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 single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year		Nil			
	Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of receipt	
b c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect 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		Nil			
	Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment
b d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year		Nil			
	Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Amount of payment	
c)	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:		Nil			



Name of the payee	Address of the payee	PAN of the payee	Aadhaar no	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft
d) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year				Nil			
Name of the payer	Address of the payer			PAN of the payer	Aadhaar no	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	
e) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year				Nil			
Name of the payer	Address of the payer			PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year	
32	a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :			Nil			



Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA/115BAC/115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD	Amount as assessed (give reference to relevant order)		Remarks			
						Amount	Order U/S and date				
b)	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.					NA					
c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.					No					
d)	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.					No					
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, if yes, please furnish the details of speculation loss if any incurred during the previous year.					NA					
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).					Nil					
	Section	Amount			Remarks if any:						
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:					As Per Annexure "G"				
	b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details					Yes				
		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 transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported				
		JLDS03864A	26Q	31-May-2022	10-May-2022	Yes					
	c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:					NA				
		Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.	Remarks if any:					
35	a)	In the case of a trading concern, give quantitative details of principal items of goods traded :									
		Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any			
		NA									
	b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :									
		A Raw Materials :									
		Item Name	Unit	opening stock	purchase during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield;	*shortage / excess, if any.
		As Per Annexure "H"									



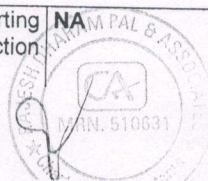
B Finished products :								
Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.	
As Per Annexure "I"								
C By products :								
Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.	
As Per Annexure "J"								
36	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				NA			
	Amount Received(in Rs)	Date of receipt		Remarks if any:				
37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.				NA			
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.				No			
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor				No			

40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:						
Particulars	Previous Year		%	Preceding previous Year		%
Total turnover of the assessee		12523843		7150115		
Gross profit/turnover	4462090	12523843	35.63	2673459	7150115	37.39
Net profit/turnover	295084	12523843	2.36	283902	7150115	3.97
Stock-in-trade/turnover	4033412	12523843	32.21	3316191	7150115	46.38
Material consumed/finished goods produced	0	0	0	0	0	0

41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.							Nil
	Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks

42	a	Whether the assessee is required to furnish statement in Form No.61 or Form 61A or Form No 61B					NA	
		Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/transac tions which are required to be reported	if not, please furnish the list of details/transac tion which are not reported	Remarks if any:

43	a	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub section 2 of section 286	NA
----	---	--	----



	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:
44	Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2022)	Yes				
	Total Amount of expenditure incurred during the year	Expenditure in respect of entities registered under the GST			Expenditure relating to entities not registered under GST	Remarks if any
		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	
	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)

Proprietor

Membership No: 510631

Place :Khanna

Date : 12/08/2022

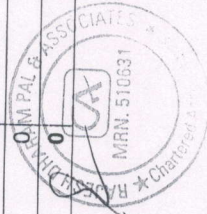
UDIN : 22510631APJJKH4393

**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 form.

Description of asset/block of assets.	Rate of Dep. %	Actual cost or written down values	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions/deductions during the year with dates in the case of any asset, date put to use, including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Other Adjustments	Depreciated on allowable	Written down value at the end of the year
Building	10%	3,51,613	0	0	3,51,613	0	0	0	0	0	35,161	3,16,452
MACHINERY	15%	3,15,234	0	0	3,15,234	0	0	0	0	0	47,285	2,67,949
Furniture and fitting	10%	1,741	0	0	1,741	0	0	0	0	0	174	1,567
TARPAL	15%	77,569	0	0	77,569	2,17,469	0	0	0	0	27,945	2,67,093
WEIGHING SCALE	15%	57,068	0	0	57,068	0	0	0	0	0	8,560	48,508
Motor Car	15%	3,55,084	0	0	3,55,084	0	0	0	0	0	53,263	3,01,821
STITCHING MACHINE	15%	1,861	0	0	1,861	0	0	0	0	0	279	1,582
TRUCK	15%	0	0	0	0	0	0	0	0	0	0	0
TELEVISION	15%	1,821	0	0	1,821	0	0	0	0	0	273	1,548
SORTEX MACHINE	15%	4,52,374	0	0	4,52,374	0	0	0	0	0	67,856	3,84,518
Cycle	15%	1,141	0	0	1,141	0	0	0	0	0	171	970
Motor Cycle	15%	32,211	0	0	32,211	0	0	0	0	0	4,832	27,379
FAN	15%	2,440	0	0	2,440	0	0	0	0	0	366	2,074
Computer	40%	25,844	0	0	25,844	0	0	0	0	0	10,338	15,506
Air Conditioner	15%	20,742	0	0	20,742	0	0	0	0	0	3,111	17,631
Total		16,96,743	0	0	16,96,743	2,17,469	0	0	0	0	2,59,614	16,54,598

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
1	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

ICDS	Disclosure
ICDS I - Accounting Policies	As per accounting policies & notes to financial statements
ICDS II - Valuation of Inventories	As per accounting policies & notes to financial statements
ICDS III - Construction Contracts	NA
ICDS IV - Revenue Recognition	As per accounting policies & notes to financial statements
ICDS V - Tangible Fixed Assets	As per Fixed Assets and Depreciation Chart annexed in FORM 3CD
ICDS VII - Governments Grants	NA
ICDS IX - Borrowing Costs	As per accounting policies & notes to financial statements
ICDS X - Provisions, Contingent Liabilities and Contingent Assets Total	Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.

Annexure "C"

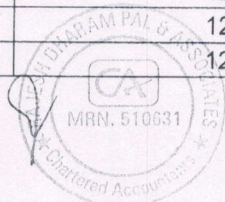
20. (b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):

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	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"

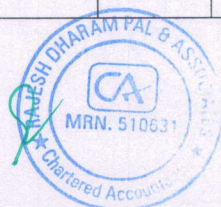
31.(a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year

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:

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)	Remarks if any:
---	---------	-------------------	--	---	--	--	--	--	--	-----------------



1	2	3	4	5	6	7	8	9	10	11
JLDS03864A	194A	Interest other than Interest on securities	132000	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	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield;	*shortage / 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 ACCOUNT	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	



M/S SANDHU RICE MILLS, KHANNA

BALANCE SHEET FOR THE YEAR ENDING 31-03-2022

LIABILITIES		AMOUNT	ASSETS	AMOUNT
<u>SHRI GANESH JI MAHARAJ</u>		201.00	<u>FIXED ASSETS</u>	1818097.55
<u>PARTNER'S CAPITAL</u>			(As per annexure attached)	
<u>Kamaldeep Garg</u>		2538672.09	<u>SECURITY DEPOSITS</u>	
<u>Nandish Garg</u>		1480959.50	P.S.E.B	164243.00
		4019631.59	D.F.S.C License	2000.00
<u>UNSECURED LOANS</u>			Telephone	4000.00
<u>Sunita Rani</u>		1218800.00		170243.00
<u>S.k Minerals</u>		10077777.00	<u>CURRENT ASSETS AND ADVANCES</u>	
		11296577.00	<u>CLOSING STOCK</u> (as valued taken & certified by Partners)	4033412.00
<u>CURRENT LIABILITIES & PROVISIONS</u>				
<u>SUNDRY CREDITORS</u>			<u>SUNDRY DEBTORS</u>	9158402.00
<u>Gopala Trading Co.</u>		19884.00	(As per annexure attached)	
<u>Sukh Darshan Advertiser</u>		23814.00	<u>CASH & BANK BALANCES</u>	
<u>Janam Singh S/o Baldev Singh</u>		29995.00	Cash in Hand	414867.00
		73693.00	Punjab National Bank C/A	253318.04
<u>OTHER LIABILITIES</u>				668185.04
(As per annexure attached)		576582.00	<u>ADVANCES RECOVERABLE</u>	
			Advance Income Tax	80000.00
			TDS F.Y 2021-22	20053.00
			Prepaid Insurance	18292.00
				118345.00
TOTAL		15966684.59	TOTAL	15966684.59

Reffer Notes to Account

AUDITOR'S REPORT

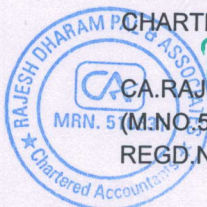
As per our seprate report of even date annexed

FOR SANDHU RICE MILLS

PARTNER

PLACE:KAHNNA
DATE:12-08-2022

FOR RAJESH DHARAMPAL & ASSOCIATES
CHARTERED ACCOUNTANTS



Rajesh Kumar
CA. RAJESH KUMAR (PROP.)
(M: NO. 510631)
REGD. NO. 021920N

M/S SANDHU RICE MILLS, KHANNA

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

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
<u>TO OPENING STOCK</u>		<u>BY SALES</u>	
Rice Bran	530491.00	Husk	5037109.00
Phuck	371800.00	Rice Bran	2465487.00
Husk	960000.00	Phuck	537996.00
Bardana	1453900.00	Bardana	1851500.00
	3316191.00	Gram Sortex	1751888.00
			11643980.00
<u>TO PURCHASES</u>		<u>BY Milling Charges</u>	
Bardana	1851394.00	By PSWC 2021-22	254289.00
Husk	2080836.00	By FCI 2020-21	34286.00
			288575.00
		<u>By Paddy Driage 1% Allowance</u>	
Rice Bran	131132.00	By PSWC 2021-22	523320.00
Gram Sortex	1956000.00	By FCI 2020-21	67968.00
Rice Fortified	382204		591288.00
	6401566.00		
<u>TO MANUFACTURING EXP.</u>		<u>BY CLOSING STOCK</u>	
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
Wages	278000.00		4033412.00
Machinery Repairs	32548.00		
Freight Inward	333280.00		
	2377408.00		
<u>To Gross Profit c/d</u>	4462090.00		
TOTAL	16557255.00	TOTAL	16557255.00

Reffer Notes to Account

AUDITOR'S REPORT

As per our seprate report of even date annexed

FOR SANDHU RICE MILLS

PARTNER

PLACE:KAHNNNA
DATE:12-08-2022



FOR RAJESH DHARAMPAL & ASSOCIATES
CHARTERED ACCOUNTANTS
Rajesh Kumar
CA. RAJESH KUMAR (PROP.)
M.NO.510631
REGD.NO.021920N

M/S SANDHU RICE MILLS, KHANNA

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

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Audit Fee	12000.00	By Gross Profit b/d	4462090.00
To Advertisement 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		
To Labour	865310.00		
To Salary to Partner	600000.00		
To Salary to Other	277200.00		
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 Welfare 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

FOR M/S SANDHU RICE MILLS

PARTNER

PLACE:KAHNNA
DATE:12-08-2022

FOR RAJESH DHARAMPAL & ASSOCIATES
CHARTERED ACCOUNTANTS



CA RAJESH KUMAR (PROP.)

M.NO.510631

REGD.NO.021920N

M/S SANDHU RICE MILLS, KHANNA

SCHEDULE OF PARTNER'S CAPITAL ACCOUNT

Name of Partners	Ratio	Bal. As On 01-04-21	Credits during Year	Salary	Interest	Profit	Total	Withdrawals	Bal. as on 31-03-22
Sh.Kamaldeep Garg	90%	4498716.92	120000.00	300000.00	352073.00	265575.17	5536365.09	2997693.00	2538672.09
Smt.Nandish Garg	10%	641365.15	965000.00	300000.00	161486.00	29508.35	2097359.50	616400.00	1480959.50
	100%	5140082.07	1085000.00	600000.00	513559.00	295083.52	7633724.59	3614093.00	4019631.59



FOR SANDHU RICE MILLS

PARTNER

M/S SANDHU RICE MILLS, KHANNA

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

DEPRICIATION CHART AS ON 31-03-2022

Name of Assets	Rate of Dep.	Actual Cost or WDV as on 01.04.2021	Additions Before 30-Sep-21	After 30-Sep-21	Total	Depreciation	WDV. As on 31-03-2022
Land	0%	163498.55	----	----	163498.55	0.00	163498.55
Building	10%	351613.00	----	----	351613.00	35161.00	316452.00
Machinery	15%	315234.00	----	----	315234.00	47285.00	267949.00
Furniture	10%	1741.00	----	----	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	----	----	57068.00	8560.00	48508.00
Car	15%	355085.00	----	----	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	----	----	452374.00	67856.00	384518.00
Cycle	15%	1141.00	----	----	1141.00	171.00	970.00
Motor Cycle & Honda Activa	15%	32211.00	----	----	32211.00	4832.00	27379.00
Fan	15%	2440.00	----	----	2440.00	366.00	2074.00
Air Conditioner	15%	20742.00	----	----	20742.00	3111.00	17631.00
Computer	40%	25844.00	----	----	25844.00	10338.00	15506.00
Total (Rs.)		1860242.55		217469.00	2077711.55	259614.00	1818097.55



FOR SANDHU RICE MILLS

PARTNER

M/S SANDHU RICE MILLS, KHANNA

SUNDRY DEBTORS

AMOUNT

Punjab State Ware Housing Corporation	1776048.00
Aggarwal Rice Mills	1800.00
M.D Pungrain	1000000.00
Food Corporation Of India	618915.00
Tandon Mill Store	300000.00
D.M Pungrain	359962.00
Kay Dee Enterprises	984614.00
Kamal Enterprises	270000.00
V.D Traders	1197919.00
Tarsem Chand Harbans Lal	2220000.00
Punjab Agro foodgrain Corp.	106476.00
Prepaid-Milling Charges	35810.00
Prepaid-Rent of wooden Crates	5036.00
Prepaid-Bardana Usage Charges	281822.00

Total	9158402.00
--------------	-------------------

OTHER LIABILITIES

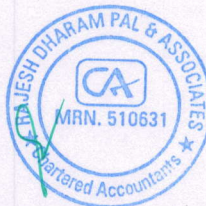
AMOUNT

E.S.I Payable	14-04-22	1745.00
Provident Fund Payable	14-04-22	3097.00
Electric Power Payable	25-04-22	513382.00
TDS 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

Total	576582.00
--------------	------------------

FOR SANDHU RICE MILLS

[Signature]
PARTNER



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.
PADDY (PSWC) MILLING ACCOUNT			
To Paddy Received	30765.750	By Issue For Production	26700.000
		By Closing Stock	4065.750
	<u>30765.750</u>		<u>30765.750</u>
PADDY (FCI) MILLING ACCOUNT			
To Paddy Received	3600.000	By Issue For Production	3600.000
		By Closing Stock	0.000
	<u>3600.000</u>		<u>3600.000</u>
PRODUCTION ACCOUNT			
To Paddy (Pswc)	26700.000	By Rice PSWC	17889.00
To Paddy(FCI)	3600.000	By Rice FCI	2412.00
		By Rice Bran	1015.05
		By Phuck	605.20
		By Husk	6059.85
		By Shortage	1130.90
	<u>30300.00</u>		<u>29112.00</u>
RICE (PSWC) MILLING ACCOUNT			
To Opening Stock	3426.888	By Delivered to Govt.	18777.646
To Production	17889.000	By Closing Stock	2538.242
	<u>21315.888</u>		<u>21315.888</u>
RICE (FCI) MILLING ACCOUNT			
To Opening Stock	0.000	By Delivered to Govt.	2412.000
To Production	2412.000	By Closing Stock	0.000
	<u>2412.000</u>		<u>2412.000</u>
RICE BRAN ACCOUNT			
To Opening Stock	363.35	By Sales	1219.55
To Production	1015.05	By Closing Stock	240.40
To Purchase	81.55		
	<u>1459.95</u>		<u>1459.95</u>
HUSK ACCOUNT			
To Opening Stock	3200.00	By Sales	10555.15
To Production	6059.85	By Closing Stock	3770.00
To Purchase	5065.30		
	<u>14325.15</u>		<u>14325.15</u>
PHUCK ACCOUNT			
To Opening Stock	338.00	By Sales	335.20
To Production	605.20	By Closing Stock	608.00
	<u>943.20</u>		<u>943.20</u>
BARDANA ACCOUNT			
To Opening Stock	103850.00	By Sale	68255.00
To Purchase	57492.00	By Consumption	3087.00
		By Closing Stock	90000.00
	<u>161342.00</u>		<u>161342.00</u>



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.
<u>FORTIFIED RICE ACCOUNT</u>			
To Opening Stock	0.00	By Sale	0.00
To Purchase	82.00	By Closing Stock	82.00
	<u>82.00</u>		<u>82.00</u>
<u>GRAM SORTEX ACCOUNT</u>			
To Opening Stock	0.00	By Sale	300.00
To Purchase	300.00	By Closing Stock	0.00
	<u>300.00</u>		<u>300.00</u>



[Handwritten signature]

M/S SANDHU RICE MILLS, KHANNA

<u>VALUATION OF CLOSING STOCK</u>	<u>AMOUNT</u>
<u>Rice Bran 240.40 Qtls. @ 1950/-</u>	468780.00
<u>Phuck 608.00 Qtl. @ 1110/-</u>	674880.00
<u>Husk 3770.00 Qtl. @315/-</u>	1187550.00
<u>Bardana 90000 Bags</u>	
<u>Bardana 50000 Bags @ 20/-</u>	1000000.00
<u>Bardana 40000 Bags @ 8/-</u>	<u>320000.00</u> 1320000.00
<u>Rice Fortified 82Qtls @4661/-</u>	382202.00
<u>Total Closing Stock</u>	<u>4033412.00</u>

FOR SANDHU RICE MILLS



PARTNER




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

1.
 - 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. Sale
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.
3. Inventory
Inventories are valued at cost or Net realizable value which ever is less and certified by assessee.
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.

NOTES ON 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



Rajesh Kumar
CA. Rajesh Kumar (Prop.)

M.NO. 510631

UDIN:- 22510631APJJKH4393