

**CURATIVE MICROBES PRIVATE LIMITED**

PLOT NO.1628, GIDC II,  
NR. NAVRANG PROTEINS  
DOLATPARA  
JUNAGADH, GUJARAT-362037.



**TAX AUDIT REPORT**  
**F.Y. : 2020 - 2021**

**AUDITORS:**  
**AKBARI THANKI & CO.**  
**Chartered Accountants**  
223, Shikhar Complex  
Jayshree Talkies Road  
Junagadh  
Ph. No.(O) 2623479

**(PAN:AAKFA 0522 F)**

# AKBARI THANKI & Co.

## CHARTERED ACCOUNTANTS

ALPA J. THANKI  
B. COM. F.C.A.  
SUBHASH K. AKBARI  
B. COM. F.C.A.

223, SHIKHAR COMPLEX  
JAYSHREE TALKIES ROAD  
JUNAGADH — 362 001  
PH.NO.(O)285 2623479

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### Form No 3CA

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

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

1. We report that the statutory audit of

### CURATIVE MICROBES PRIVATE LIMITED

PLOT NO.1628, GIDC II,  
NR. NAVRANG PROTEINS, DOLATPARA,  
JUNAGADH, GUJARAT-362037.

PAN - AAFCC6338R

was conducted by M/s AKBARI THANKI AND CO., CHARTERED ACCOUNTANTS in pursuance of the provisions of the Companies Act, 2013 Act, and We annex hereto a copy of our audit report dated 02/11/2021 along with a copy each of -

- (a) the audited Profit and loss account for the period beginning from 01/04/2020 to ending on 31/03/2021
  - (b) the audited balance sheet as at 31st March, 2021
  - (c) documents declared by the said Act to be part of, or annexed to, the Profit and loss account and balance sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
  3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:



SN	Qualification Type	Observation/Qualification
1	Valuation of closing stock is not possible.	The closing stock is taken, valued and certified by the Directors.
2	Records produced for verification of payments through account payee cheque were not sufficient	In respect of payment by cheque or draft obtained through cash, we have to state that it is not possible for us to verify whether the payment in excess of Rs.10000/- (Rs.35000/- w.e.f. 01.10.2009 in the case of payment made to transport operator) have been made otherwise than by crossed cheque or bank DD as necessary evidence is not in the possession of the assessee.
3	Yield/percentage of wastage is not ascertainable.	The unit of measurement of raw material and finished goods being different, the yield is not ascertainable.

Place : Junagadh  
Date : 08.12.2021



FOR AKBARI THANKI & CO.  
CHARTERED ACCOUNTANTS  
Firm Registration No. 0124398W

*Subhash K Akbari*

CA SUBHASH K AKBARI  
PARTNER

Membership Number. 114659  
UDIN: 21114659AAAALH4420

223. Shikhar Complex  
Jayshree Talkies Road  
Junagadh



# FORM NO. 3CD

[See rule 6G(2)]

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

## PART-A

1 Name of the assessee : **CURATIVE MICROBES PRIVATE LIMITED**

2 Address : PLOT NO.1628, GIDC II,  
NR. NAVRANG PROTEINS, DOLATPARA,  
JUNAGADH, GUJARAT-362037

3 Permanent Account Number : **AAFCC6338R**

4 Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services : Yes  
tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification  
number allotted for the same

SN	Type	Registration Number
1	Goods and Services Tax (GUJARAT)	24AAFCC6338R1Z5

5 Status : Company

6 Previous year from : **01/04/2020 to 31/03/2021**

7 Assessment year : **2021-22**

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

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

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

Section under which option exercised :

## PART-B

9 a If firm or Association of Persons, indicate names of partners/members and their : NA  
profit sharing ratios

b If there is any change in the partners or members or in their profit sharing ratio : NA  
since the last date of the preceding year, the particulars of such Change.

10 a Nature of business or profession.

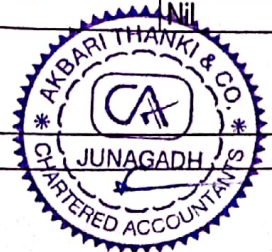
Sector	Sub sector	Code
MANUFACTURING	Manufacture of fertilizers and nitrogen compounds(04038)	04038

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

Business	Sector	Sub sector	Code
Nil	Nil	Nil	Nil

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

Nil
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- b List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Books maintained	Country	Address Line 1	Address Line 2	Zip Code / Pin Code	City / Town / District	State
JOURNAL-CASH BOOK, SALES-PURCH. REGISTER, STOCK REGISTER, GENERAL LEDGER ETC. IN COMPUTERISES FORM.	INDIA	PLOT NO.1628, GIDC II	NR. NAVRANG PROTEINS, DOLATPAR A	362037	JUNAGADH	Gujarat

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

JOURNAL-CASH BOOK, SALES-PURCH. REGI., STOCK REGI., GENERAL LEDGER, EXPS. BILLS, VOUCHERSETC.

- 12 Whether the profit and loss account includes any profits and gains assessable on : No presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)

Section	Amount
Nil	Nil

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

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

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

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

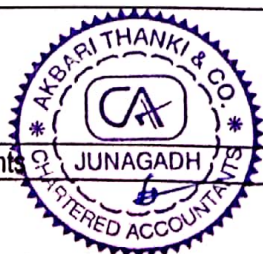
- d Whether any adjustment is required to be made to the profits or loss for complying : No with the provisions of income computation and disclosure standards notified under section 145(2).

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

ICDS	Increase in profit	Decrease in profit	Net Effect
Nil	Nil	Nil	Nil
Total			

- f Disclosure as per ICDS:

ICDS	Disclosure
ICDS IV-Revenue Recognition	Revenue has been recognized as and when property in goods, with associated risk & reward of ownership transferred to the buyer. Thus, Revenue has been recognized in accordance with ICDS -IV.
ICDS III-Construction Contracts	This ICDS not applicable in this case under audit.
ICDS I-Accounting Policies	In preparing Financial Statements, the company is following accounting policies consistently, in accordance with generally accepted accounting principles and not in violation of any of the ICDS. These accounting policies are adopted in a manner so as to represent a true and fair view of the state of affairs and income of the business of the company.
ICDS X-Provisions, Contingent Liabilities and Contingent Assets	There are no any provisions, contingent liabilities and contingent assets in financial statements, as stated in ICDS - X, hence no disclosure in this respect required.
ICDS IX Borrowing Costs	Borrowing cost, if any, directly attributable to the acquisition, construction or production of a qualifying asset is capitalized as part of the cost of that asset. All other borrowing cost are expensed in the period in which they occur.
ICDS VII-Governments Grants	This ICDS not applicable in this case under audit.





ICDS V-Tangible Fixed Assets	Tangible fixed assets have been accounted as WDV less depreciation as per Income Tax Act. Depreciation on fixed assets, as allowable under Income-tax Act has been given in this report wide Para No 18 of Form 3CD.
ICDS II-Valuation of Inventories	Inventories are valued at lower of cost or net realizable value (NRV). Cost of Inventories and NRV have been considered in accordance with ICDS-II.

14 a Method of valuation of closing stock employed in the previous year. : Lower of Cost or Market rate  
(Taken, Valued and Certified by Director)

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

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

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

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

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

a The items falling within the scope of section 28.

Description	Amount
Nil	Nil

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

Description	Amount
Nil(Nil)	Nil

c Escalation claims accepted during the previous year.

Description	Amount
Nil	Nil

d Any other item of income.

Description	Amount
Nil	Nil

e Capital receipt, if any.

Description	Amount
Nil	Nil


17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

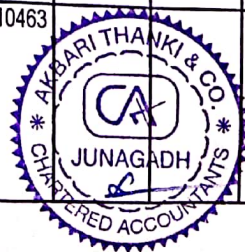
Details of property	Country	Address Line 1	Address Line 2	Zip Code / Pin Code	City / Town / District	State	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of subsection (2) of section 56 applicable?
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil



18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following Form :-

Description of the block of assets	Rate of depreciation	Opening WDV	Adjustment made to the written down value under section 115B AC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions				Deductions	Other Adjustments, if Any	Depreciation allowable	Written down value at the end of the year	
						Purchase value	Adjustment on account of							Total value of purchase
							CEN VAT	Change in rate of exchange	Subsidy /Grant					
(18r) Furniture & Fittings @ 10%-Sec 32(1)(ii)	10%	242055			242055	137487	0	0	0	137487			35603	343939
(18a) Plant & Machinery @ 15%-Sec 32(1)(ii)	15%	3264037			3264037	810463	0	0	0	810463			611175	3463325







(18b) Plant & Machine ry @ 30%- Sec 32(1)(ii)	30%	632594			632594							189778	442816	
(18c) Plant & Machine ry @ 40%- Sec 32(1)(ii)	40%	26299			26299							10520	15779	
Total		4164985	0	0	4164985	947950	0	0	0	947950	0	0	847076	4265859

Additions : (18r) Furnitures & Fittings @ 10%- Sec 32(1)(ii)

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
01/05/2020	01/05/2020	24219	0	0	0	24219
27/05/2020	27/05/2020	24219	0	0	0	24219
28/05/2020	28/05/2020	24218	0	0	0	24218
11/06/2020	11/06/2020	17797	0	0	0	17797
06/02/2021	06/02/2021	8475	0	0	0	8475
16/03/2021	16/03/2021	21186	0	0	0	21186
09/01/2021	09/01/2021	17373	0	0	0	17373
	Total	137487	0	0	0	137487

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

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
17/06/2020	17/06/2020	100700	0	0	0	100700
30/06/2020	30/06/2020	204000	0	0	0	204000
07/07/2020	07/07/2020	500000	0	0	0	500000
28/07/2020	28/07/2020	5763	0	0	0	5763
	Total	810463	0	0	0	810463

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

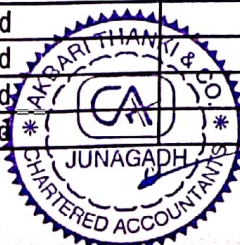
Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
35D	345523	345523

20 a Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [section 36(1)(ii)]

Description	Amount
Nil	Nil

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

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
Provident Fund	5036	15/08/2020	5036	03/09/2020
Provident Fund	5036	15/09/2020	5036	03/09/2020
Provident Fund	5036	15/10/2020	5036	09/10/2020
Provident Fund	4608	15/11/2020	4608	09/11/2020
Provident Fund	2947	15/12/2020	2947	04/12/2020
Provident Fund	2947	15/01/2021	2947	04/02/2021
Provident Fund	2947	15/02/2021	2947	04/02/2021
Provident Fund	2947	15/03/2021	2947	09/03/2021
Provident Fund	2947	15/04/2021	2947	07/04/2021



- 21 a Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Particulars	Amount
Nil	Nil

Personal expenditure

Particulars	Amount
DONATION EXPS	6056

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

Particulars	Amount
Nil	Nil

Expenditure incurred at clubs being entrance fees and subscriptions

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

b Amounts inadmissible under section 40(a):-

i. as payment to non-resident referred to in sub-clause (i)

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

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

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of tax deducted
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

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

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





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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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 : No

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar of the payee
11/06/2020	MEDICAL EXPS	38910	HARESH MEDICAL AGENCY		
15/07/2020	MEDICAL EXPS	62760	HARESH MEDICAL AGENCY		

(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 of the payee
Nil	Nil	Nil	Nil	Nil	

e provision for payment of gratuity not allowable under section 40A(7) : Nil

f any sum paid by the assessee as an employer not allowable under section 40A(9) : Nil

g Particulars of any liability of a contingent nature

Nature of liability	Amount
Nil	Nil

h Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income

Particulars	Amount
Nil	Nil

i amount inadmissible under the proviso to section 36(1)(iii) : Nil

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

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

Name of related party	PAN	Aadhaar	Relation	Nature of Transaction	Payment Made (Amount)
NARENDRA L. GHELANI	ABRPP0267A		DIRECTOR	REMUNERATION	804000
DIVYESH A. KAKADIYA	AVMPK2999R		DIRECTOR	REMUNERATION	301500
RUCHA GHELANI	BXXPG9863N		RELATIVE OF DIRECTOR	SALARY EXPS.	502020
GOPAL V. UNDHAD	ADUPU9104E		DIRECTOR	REMUNERATION	804000

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

Section	Description	Amount
Nil	Nil	Nil

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

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

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

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

(a) Paid during the previous year

Section	Nature of Liability	Amount
Nil	Nil	Nil

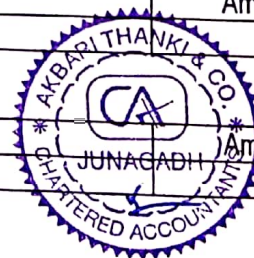
(b) Not paid during the previous year;

Section	Nature of Liability	Amount
Nil	Nil	Nil

B Was incurred in the previous year and was:-

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

Section	Nature of Liability	Amount
Sec 43B(a) -tax , duty,cess,fee etc	TDS PAID ON 03.04.2021	11450
Sec 43B(a) -tax , duty,cess,fee etc	TDS PAID ON 21.11.2021	7989
Sec 43B(b) -provident /superannuation/gratuity/other fund	PF PAID ON 07.04.2021	6516



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

Section	Nature of Liability	Amount
Nil	Nil	Nil

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

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

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

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

Type	Particular	Amount	Prior period
Nil	Nil	Nil	Nil

- 28 Whether during the previous year the assessee has received any property, being share : NA  
of a company not being a company in which the public are substantially interested,  
without consideration or for inadequate consideration as referred to in section  
56(2)(vii a), if yes, please furnish the details of the same.

- 29 Whether during the previous year the assessee received any consideration for issue of : NA  
shares which exceeds the fair market value of the shares as referred to in section  
56(2)(vii b), if yes, please furnish the details of the same.

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

Nature of income	Amount
Nil	Nil

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

Nature of income	Amount
Nil	Nil

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

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

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





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

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

Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Details of interest expenditure brought forward as per sub-section (4) of section 94B		Details of interest expenditure carried forward as per sub-section (4) of section 94B	
			Assessment Year	Amount	Assessment Year	Amount
Nil	Nil	Nil	Nil	Nil	Nil	Nil

- C Whether the assessee has entered into an impermissible avoidance : NA arrangement, as referred to in section 96, during the previous year.  
(This Clause is applicable from 1st April, 2022)

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

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

Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Aadhaar of the lender or depositor or	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
GOPAL V. UNDHAD	JUNAGADH	ADUPU9104E		4228750	No	6521250	Yes-Electronic clearing system	
NARENDRA L. GHELANI	JUNAGADH	ABRPP0267A		3782950	No	6173450	Yes-Electronic clearing system	





BHARAT B. KAPADIA	JUNAGADH	AXMPK0436H		594000	No	1043400	Yes-Electronic clearing system	
RUCHA M. GHELANI	JUNAGADH	BXXPG9836N		1485000	No	2608500	Yes-Electronic clearing system	
DIVYESH A. KAKADIYA	JUNAGADH	AVMPK2999R		594000	No	1043400	Yes-Electronic clearing system	

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

Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	PAN of the person from whom specified sum is received	Aadhaar of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
Nil	Nil	Nil		Nil	Nil	Nil

(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
Nil	Nil	Nil		Nil	Nil	Nil

(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

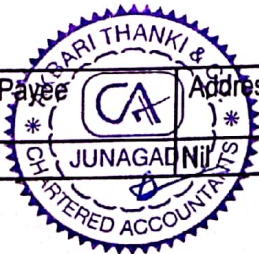
Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar of the Payer	Amount of receipt
Nil	Nil	Nil		Nil

(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

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

(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

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





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:—

Name of the payee	Address of the payee	PAN of the payee	Aadhaar of the payee	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 taken or accepted by an account payee cheque or an account payee bank draft
RUCHA M. GHELANI	JUNAGADH	BXXPG9836N		941500	2608500	Yes-Electronic clearing system	
GOPAL V. UNDHAD	JUNAGADH	ADUPU9104E		1837500	6521250	Yes-Electronic clearing system	
DIVYESH A. KAKADIYA	JUNAGADH	AVMPK2999R		794600	1043400	Yes-Electronic clearing system	
NARENDRA L. GHELANI	JUNAGADH	ABRPP0267A		1739500	6173450	Yes-Electronic clearing system	
BHARAT B. KAPADIA	JUNAGADH	AXMPK0436H		371600	1043400	Yes-Electronic clearing system	

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

Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
Nil	Nil	Nil	Nil	

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:—

Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year
Nil	Nil	Nil	Nil	



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

SN	Assessment Year:	Nature of loss / Depreciation allowance	Amount as returned	All losses / allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC / 115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed	Order No and Date	Remarks
1	2018-19	Long-term Capital loss	47814			47814	CPC/1819/A 6/188182908 5, DT. 10.04.2019	AS PER INTIMATIO N u/s 143(1)

b Whether a change in shareholding of the company has taken place in the previous : No  
year due to which the losses incurred prior to the previous year cannot be allowed  
to be carried forward in terms of section 79.

c Whether the assessee has incurred any speculation loss referred to in section 73 : No  
during the previous year, If yes, please furnish the details of the same.

d Whether the assessee has incurred any loss referred to in section 73A in respect : No  
of any specified business during the previous year.

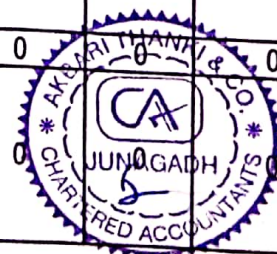
e In case of a company, please state that whether the company is deemed to be : NA  
carrying on a speculation business as referred in explanation to section 73.

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

Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
80G	2778

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

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	2	3	4	5	6	7	8	9	10
RKTC01628E	192	Salary	1909500	1608000	1608000	95040	0	0	0
RKTC01628E	194C	Payments to contractors	2196953	2045000	2045000	15338	0	0	0
RKTC01628E	194-I	Rent	709584	564702	564702	43536	0	0	0
RKTC01628E	194J	Fees for professional or technical services	1814517	1746000	1746000	130951	0	0	0





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

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
RKTC01628E	Form 24Q	31-03-2021	24-07-2020	Yes	
RKTC01628E	Form 26Q	31-03-2021	24-07-2020	Yes	
RKTC01628E	Form 24Q	31-03-2021	25-01-2021	Yes	
RKTC01628E	Form 26Q	31-03-2021	25-01-2021	Yes	
RKTC01628E	Form 24Q	01-02-2021	25-01-2021	Yes	
RKTC01628E	Form 26Q	01-02-2021	25-01-2021	Yes	
RKTC01628E	Form 24Q	15-07-2021	17-05-2021	Yes	
RKTC01628E	Form 26Q	15-07-2021	10-05-2021	Yes	

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

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.
RKTC01628E	82	82	21-11-2021
RKTC01628E	1009	1009	21-11-2021

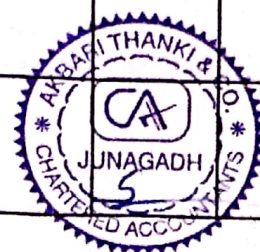
- 35 a In the case of a trading concern, give quantitative details of principal items of goods traded

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

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

(A) Raw materials

Item Name	Unit	Opening stock	Purchase during the previous year	Consumption during previous year	Sales during previous year	Closing Stock	Yield of finished product	% of yield	Shortage/Excess, if any
Calcite Powder	102-kilograms	12912	42800	45712	0	10000			
Dextrose Monohydrate	102-kilograms	959	15000	15259	0	700			
Dolomite Powder	102-kilograms	10285	98225	100000	0	8510			
Glycerine	103-litre	25	50	60	0	15			
Iso-Propyl Alcohol	103-litre		40	35	0	5			
Organic Seaweed Exp.Flaks	102-kilograms	50	620	575	0	95			1
Sodium Carboxy Methyl Cellulose	102-kilograms	99	1300	1299	0	100			



Super Pot. Humate Shiny Flakes	102-kilograms	170	3075	3000	0	245			
Unitop	102-kilograms		2810	2610	0	200			
Yeast Extract Powder	102-kilograms	50	300	266	0	84			

(B) Finished products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufacture d during the previous year	Sales during previous year	Closing Stock	Shortage/Ex cess, if any
Amrut (1 Ltr.X10 Nos.)Azotobacter Chroococcum	103-litre	47			47		
Azadirachtin 10000 PPM (250MLX40)	103-litre			100		100	
Azadirachtin 1500PPM (1ltrX10)	103-litre			6107	6107		
BOUNCER (1KG x 25 NOS)	107-numbers			13923	13923		
Current-1kg	102-kilograms	223		141	364		
CURRENT (1KG x 25 NOS)	107-numbers			28034	28034		
Flowering Stimulant Activator(1gm+2 0ml)	107-numbers			15540	15540		
MYCORRHIZA VAM (100GM X 24 NOS)	102-kilograms			3768	3768		
PSEUDOMONAS FLUORESCENS (1KGX25NOS)	107-numbers			13400	13400		
TRICHODERMA VIRIDE(1KGx25 NOS)	107-numbers			41950	41950		

(B) By products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufacture d during the previous year	Sales during previous year	Closing Stock	Shortage/Ex cess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

Amount received	Date of receipt
Nil	Nil





37 Whether any cost audit was carried out. ? : NA

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

As Inform to us, no audit was conducted under the Central Excise Act, 1944

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

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	40209608			33921814		
Gross profit/turnover	18041324	40209608	44.87	16130112	33921814	47.55
Net profit/turnover	2899733	40209608	7.21	1877355	33921814	5.53
Stock-in-trade/turnover	21072	40209608	0.05	18029	33921814	0.05
material consumed/Finished goods produced	15889356	22171327	71.67	11654689	17455258	66.77

41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings.

Financial year to which demand/refund relates to	Name of other tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
Nil	Nil	Nil	Nil	Nil	Nil

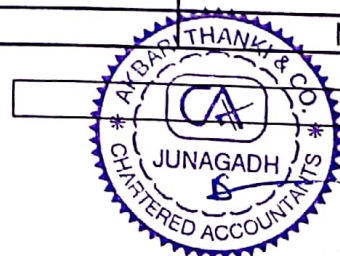
42 Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A : No  
or Form No. 61B, If yes, please furnish

Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/transactions which are not reported
Nil	Nil	Nil	Nil	Nil	Nil

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

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report
Nil	Nil	Nil	Nil

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



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

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

As per the report of even date Annexed.

Place: Junagadh  
Date : 08.12.2021



FOR AKBARI THANKI & CO.  
CHARTERED ACCOUNTANTS  
Firm Registration No. 0124398W

*Subhash K Akbari*  
CA SUBHASH K AKBARI  
PARTNER  
Membership Number 114659  
UDIN: 21114659AAAALH4420

223. Shikhar Complex  
Jayshree Talkies Road  
Junagadh

We hereby confirm that the particulars given in the Form No. 3CD thereof are true and correct as per our Financial records, and as furnished by us to the best of our knowledge and belief.

Place: Junagadh  
Date : 08.12.2021

For, CURATIVE MICROBES PRIVATE LIMITED

*Curative Microbes Pvt. Ltd.*

*Director*

**Director** Director