

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year
2022-23

PAN	ABEFA8892R		
Name	AGRICON FERTILIZERS		
Address	C-505 , WINDSOR PLAZA , R C DUTT ROAD , R C DUTT ROAD , ALKAPURI , ALKAPURI , VADODARA,VADODARA , VADODARA,VADODARA , 11-Gujarat , 91-India , 390007		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	720262661131022
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		36,28,730
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	36,28,730
	Net tax payable	4	11,32,164
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	11,32,164
	Taxes Paid	7	11,61,146
Accreted Income & Tax Detail	(+) Tax Payable /(-) Refundable (6-7)	8	(-) 28,980
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

Income Tax Return submitted electronically on 13-Oct-2022 18:26:45 from IP address 49.36.91.237 and verified by NARENDRA LALJIBHAI GHELANI having PAN ABRPP0267A on 13-Oct-2022 using generated through mode

System Generated

Barcode/QR Code



ABEFA8892R05720262661131022EF0340AFAD934D739C81BEAE5371F351934CB1D8

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name of Assessee	AGRICON FERTILIZERS		
Address	C-505,WINDSOR PLAZA,R C DUTT ROAD,ALKAPURI,VADODARA,VADODARA,GUJARAT,390007		
E-Mail	vipuldalal2013@gmail.com		
Status	Firm	Assessment Year	2022-2023
Ward	ITO WARD 1(2)(1) VADODARA	Year Ended	31.3.2022
PAN	ABEFA8892R	Partnership Deed	01/04/2016
Residential Status	Resident		
Particular of Business	Whole Sale Business		
Nature of Business	WHOLESALE AND RETAIL TRADE-Wholesale of other products n.e.c(09027)		
Method of Accounting	Mercantile		
Stock Valuation Method	Cost Price		
A.O. Code	GUJ-W-302-1		
GSTIN No.	24ABEFA8892R1ZL		
Filing Status	Original		
Last Year Return Filed On	12/03/2022	Acknowledgement No.:	334716760120322
Bank Name	HDFC BANK, HDFC BANK,KAMALANJALI-OPP TUBE COMPANY,OFF OLD PADRA ROAD,VADODARABARODAGUJARAT390020, A/C NO:50200016346924 ,Type: Current ,IFSC: HDFC0000416		
Tele:	Mob:9825980214		

Computation of Total Income

Income from Business or Profession (Chapter IV D)(Maximum Salary Rs.4665417)	3625695
Profit as per Profit and Loss a/c	3608926
<u>Add:</u>	
Depreciation Debited in P&L A/c	504970
Disallowable under section 36 (Transfer from other information)	19800
Interest Paid to Partners	2381192
Remuneration Paid to Partners	4000000
Total	10514888
<u>Less:</u>	
Interest Income	3030
Depreciation as per Chart u/s 32	504971
Interest as per Deed u/s 40(b)	2381192
	2889193
	7625695
Profit Before Remuneration	7625695
Remuneration Allowable	4000000
	3625695
Income from Other Sources (Chapter IV F)	3030
Interest From IT Refund	3030
Gross Total Income	3628725
Total Income	3628725

Round off u/s 288 A

3628730

Deduction u/s 10AA, 35AD, 80H to 80RRB (except sec.80P) not claimed hence AMT not applicable.

Tax Due @ 30%	1088619
Health & Education Cess (HEC) @ 4.00%	43545
	1132164
T.D.S./T.C.S	11146
	1121018
Advance Tax	1150000
	-28982
Refundable (Round off u/s 288B)	28980

T.D.S./ T.C.S. From

Non-Salary(as per Annexure)	5799
T.C.S.(as per Annexure)	5347
Due Date for filing of Return October 31, 2022	

Prepaid taxes (Advance tax and Self assessment tax)26 AS Import Date:22 Sep 2022

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1	0510308	14/06/2021	33469	HDFC BANK LTD. GOREGAON	200000
2	0510308	09/09/2021	12714	HDFC BANK LTD. GOREGAON	450000
3	0510308	13/12/2021	38624	HDFC BANK LTD. GOREGAON	500000
Total					1150000

Salary & Interest Allowable to Partners

Name of Partner	Share % (Profit)	Share % (Loss)	Salary	Interest	Profit	Capital Balance
NARENDRA LALJIBHAI GHELANI	70.00	70.00	2800000	1973843	2526248	23539182
PRAFULLA NARENDRA GHELANI	30.00	30.00	1200000	407349	1082678	5730933
Total			4000000	2381192	3608926	29270115

Details of Depreciation

Particulars	Rate	Opening	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
Furniture and Fitting including electric Fitting	10%	1303763	0	63960	1367723	0	0	1367723	133574	1234149
PLANT AND MACHINERY	15%	3153520	21875	64533	3239928	804000	0	2435928	360549	2075379
PLANT AND MACHINERY	40%	0	27119	0	27119	0	0	27119	10848	16271
Total		4457283	48994	128493	4634770	804000	0	3830770	504971	3325799

Bank Account Detail

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
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1	HDFC BANK	HDFC BANK,KAMALANJALI-OPP TUBE COMPANY,OFF OLD PADRA ROAD,VADODARABARODA GUJARAT390020	50200016346924	HDFC0000416	Current(Primary)
2	HDFC Bank Ltd		50200032717562	HDFC0000416	Cash Credit
3	HDFC BANK		50200066100959	HDFC0000416	Current

GST Turnover Detail

S.NO.	GSTIN	Turnover
1	24ABEFA8892R1ZL	216377507
	TOTAL	216377507

Details of Turnover as per GSTR-3B (Imported From Form 26A9)

S.NO.	GSTIN	ARN	Date	Period	Taxable Turnover	Total Turnover
1	24ABEFA8892R1ZL	AB240421020357P	03-Jun-2021	April,2021	7792728.95	7792728.95
2	24ABEFA8892R1ZL	AA240521945413H	29-Jun-2021	May,2021	10823848.67	10823848.67
3	24ABEFA8892R1ZL	AB2406214576354	20-Jul-2021	June,2021	24814557.04	24814557.04
4	24ABEFA8892R1ZL	AB240721095203F	19-Aug-2021	July,2021	27321840.53	27321840.53
5	24ABEFA8892R1ZL	AB2408210857324	18-Sep-2021	August,2021	20684822.04	20684822.04
6	24ABEFA8892R1ZL	AB240921503542I	19-Oct-2021	September,2021	18837759.01	18837759.01
7	24ABEFA8892R1ZL	AB241021052904N	19-Nov-2021	October,2021	47034759.68	47034759.68
8	24ABEFA8892R1ZL	AB240122014944M	17-Feb-2022	January,2022	14695592.67	14695592.67
9	24ABEFA8892R1ZL	AB240222205157S	19-Mar-2022	February,2022	7208200.3	7208200.3
10	24ABEFA8892R1ZL	AB241121163604N	20-Dec-2021	November,2021	21612724.37	21612724.37
11	24ABEFA8892R1ZL	AB241221489232H	19-Jan-2022	December,2021	15605297.76	15605297.76
12	24ABEFA8892R1ZL	AB240322455322N	19-Apr-2022	March,2022	2623962.72	2623962.72
	Total				217056093.74	217056093.74

Details of T.D.S. on Non-Salary(26 AS Import Date:22 Sep 2022)

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Amount Paid/credited	Total Tax deducted	Amount out of (5) claimed for this year
1	RAJNIKANT MAGANLAL MALASANA	RKTR03500A	5800205	5799	5799
	TOTAL		5800205	5799	5799

Head wise Summary on Income and TDS thereon

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
Business	194Q	5800205	216380537	(Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income) in profit & Loss A/c :216380537	5799
Total		5800205	216380537		5799

Details of T.C.S.(26 AS Import Date:22 Sep 2022)

S.No	Name of the Collector	Tax Deduction and Tax Collection Account Number of the Collector	Total tax collected	Amount out of (4) claimed during the year
1	DEEPEE CHEM INDUSTRIES	RKTD03096C	291	291
2	EVEREST FERTILIZERS & CHEMICAL PVT. LTD.	RKTE00046E	55	55
3	POSITIVE CHEMICALS PVT LTD	RKTP03605A	978	978
4	RAMESHBHAI LALJIBHAI PATEL	RKTR06300A	4023	4023
	TOTAL		5347	5347

Details of Taxpayer Information Summary (TIS)

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference
1	Business receipts	5800205	Trading Account->Sales/ Gross receipts of business Trading Account->Gross receipts from Profession Profit and Loss Account->Other income Turnover from speculative activity No account case gross receipts business /profession	216377507 216380537 -210580332
2	GST turnover	217056094		
3	GST purchases	131142861		
4	Business expenses	5345128		
	Interest from income tax refund	- Interest from IT Refund	3030	3030

Maximum Allowable Salary to Partners

7625695

Profit Before Remuneration

Maximum Allowable Salary to Partners

270000

1. 90% On First 3,00,000 of Book Profit

4395417

2. 60% of the rest (7325695 x 0.6)

4665417

Maximum Allowable Salary to Partners

Signature
(NARENDRA LALJIBHAI GHELANI)
For AGRICON FERTILIZERS
Date-13.10.2022

CompuTax : VMD31 [AGRICON FERTILIZERS]



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. We 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 AGRICON FERTILIZERS
C-505, WINDSOR PLAZA, R C DUTT ROAD, ALKAPURI, VADODARA, VADODARA
PAN **ABEFA8892R**
2. We 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 C-505, WINDSOR PLAZA, R C DUTT ROAD, ALKAPURI, VADODARA, VADODARA
3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any

These financial statements are the responsibility of the assessee or management or partners. My /Our responsibility is to express an opinion on these financial statements based on my / our audit. I / We conducted my / our audit in accordance with auditing standards generally accepted in India. Those standards require that I / we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test check basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the assessee or management or partners as well as evaluating the overall financial statements presentation. I / We believe that my / our audit provides a reasonable basis for my / our opinion.

As per explanation given by partners or management or assessee, quantitative record of inventory is not maintained due to considering the nature of business activity. However physical quantity has been verified at the end of the year by the partners or management or assessee, and such stock has been valued at cost.

In case of payments made by cheque or bank draft, it is not possible for us to verify whether the payment in excess of Rs. 10,000/- have been made otherwise then by crossed cheque or bankdraft as necessary evidences are not in the possession of the assessee.

Balance confirmation from the parties have not been obtained and wherever external vouchers were not made available explanations given by the assessee or management or partners have been relied upon and notes on accounts.

(b) Subject to above -

- (A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.
- (B) In our opinion, proper books of account have been kept by the head office so far as appears from our examination of the books.
- (C) In our opinion and to the best of our information and according to the explanations given to us, 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

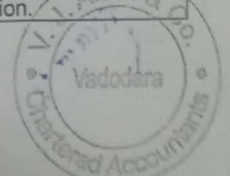
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

5. In our opinion and to the best of our information and according to explanations given to us, 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	Others	The Assessee has maintained the record of those expenses on which Input Tax Credit has been availed under GST Act. It is not possible to give break-up of total expenditure relating to entities not registered under the GST as the system of the assessee does not generate such information.

For AGRICON FERTILIZERS

Partner





For V. J. AGRA & CO
Chartered Accountants
(Firm Regn No.: 010000000)

VPUL
MAHENDRAK
UMAR DALAL

NAME	VPUL MAHENDRAK UMAR DALAL
DATE	20/06/2022
PLACE	CHANDIGARH
FOR	AGRA & CO

(VPUL MAHENDRAK UMAR DALAL)

Membership No: 100007

Place: CHANDIGARH
Date: 20/06/2022
For: AGRA & CO

For AGRA & CO

Partner

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 AGRICON FERTILIZERS			
02	Address	C-505, WINDSOR PLAZA, R C DUTT ROAD, ALKAPURI, VADODARA, VADODARA			
03	Permanent Account Number (PAN)	ABEFA8892R			
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)
	Goods and service tax	GUJARAT		24ABEFA8892R1ZL	
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			

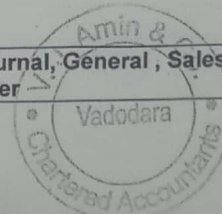
Part B

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name	Profit sharing ratio (%)
			NARENDRA LALJIBHAI GHELANI	70.00
			PRAFULLA NARENDRA GHELANI	30.00
	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
		WHOLESALE AND RETAIL TRADE	Wholesale of other products n.e.c	09027
	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.)	C-505, WINDSOR PLAZA, R C DUTT ROAD, VADODARA, ALKAPURI, GUJARAT, 390007, INDIA	Cash Book, Bank Book, Journal, General, Sales Register, Purchases Register (Computerized)
	c)	List of books of account and nature of relevant documents examined.	Cash Book, Bank Book, Journal, General, Sales Register, Purchases Register	

For AGRICON FERTILIZERS

[Signature]

Partner

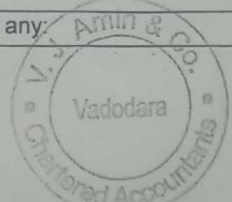


12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)				No
	Section	Amount	Remarks if 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				
	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.		
14	a) Method of valuation of closing stock employed in the previous year.				
	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:		

For AGRICON FERTILIZERS

[Signature]

Partner



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:			
	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 :-			
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):			
	Name of Fund	Amount	Actual Date	Due Date
	PROVIDENT FUND	18508	08/05/2021	15/05/2021
	PROVIDENT FUND	19800	07/07/2021	15/06/2021
	PROVIDENT FUND	19800	07/07/2021	15/07/2021
	PROVIDENT FUND	16200	09/08/2021	15/08/2021
	PROVIDENT FUND	16200	07/09/2021	15/09/2021
	PROVIDENT FUND	16200	08/10/2021	15/10/2021
	PROVIDENT FUND	16200	11/11/2021	15/11/2021

For AGRICON FERTILIZERS

Partner

PROVIDENT FUND	16200	06/12/2021	15/12/2021	16200
PROVIDENT FUND	16200	07/01/2022	15/01/2022	16200
PROVIDENT FUND	18000	05/02/2022	15/02/2022	18000
PROVIDENT FUND	16200	08/03/2022	15/03/2022	16200
PROVIDENT FUND	16200	07/04/2022	15/04/2022	16200

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)

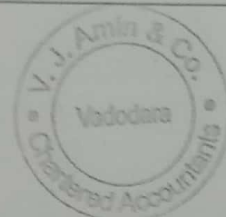
A Details of payment on which tax is not deducted:		Nil													
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:	
B Details of 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	Locality or 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
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For AGRICON FERTILIZERS

Partner



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	Localty or Area	Post Office	State	Remarks if any
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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	Localty or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any
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ii as payment referred to in sub-clause (bi)

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	Localty or 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	Pincode	City or Town or District	Localty or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any
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iv Fringe benefit tax under sub-clause (ic)

v Wealth tax under sub-clause (ia)

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

vi Salary payable outside India to a non resident without TDS etc. under sub-clause (ii) Nil

Date of payment	Amount 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	Localty or Area	Post Office	State	Remarks if any
-----------------	-------------------	-------------------	------------------	------------	---------	----------------	----------------	---------	--------------------------	-----------------	-------------	-------	----------------

vi Payment to PF or 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)(2)(a) and computation thereof.

Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks
Interest	Section 40(b)(2)(a)	2381192		2381192	0	PAID TO PARTNERS
Remuneration	Section 40(b)(2)(a)	4000000		4000000	0	PAID TO PARTNERS

d) Disallowance of 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 12C(1) were made by account payee cheque drawn on a bank or account payee bank draft, if not, please furnish the details.

Yes

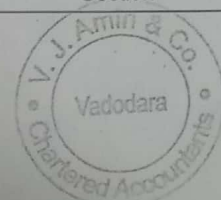
For AGRISON FERTILIZERS



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;				Nil		
Particulars		Amount	Remarks if any:			
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 payments made to persons specified under section 40A(2)(b).				Nil		
Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no
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;				
		Nature of Liability	Amount	Remarks if any:		Section
	b)	not paid during the previous year;				
		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);				
		Nature of Liability	Amount	Remarks if any:		Section
		TDS	590019			Sec 43B(a) -tax , duty,cess,fee etc
		GST	447424			Sec 43B(a) -tax , duty,cess,fee etc
		TCS	812			Sec 43B(a) -tax , duty,cess,fee etc
	b)	not paid on or before the aforesaid date.				
		Nature of Liability	Amount	Remarks if any:		Section

For AGRICON FERTILIZERS

Partner



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)(viiA), 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						

For AGRICON FERTILIZERS

[Signature]

Partner



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			Nil				
Name of the lender or depositor	Address of the lender or depositor	PAN 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.
b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-				Nil				

For AGRICON FERTILIZERS

[Signature]

Partner



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	Date 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	Date 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						

For AGRICON FERTILIZERS

Partner



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			

For AGRICON FERTILIZERS

[Signature]

Partner



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:					Yes				
	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
	BRDA05194A	194C	Payments to contractors	0	30000	30000	600	0	0	0
	BRDA05194A	194-I	Rent	0	317500	317500	31750	0	0	0
	BRDA05194A	192	Salary	0	6347349	6347349	829306	0	0	0
	BRDA05194A	206C	Profits and gains from the business of trading in alcoholic liquor, forest produce, scrap, etc	0	23584227	23584227	23585	0	0	0
	BRDA05194A	194Q	Payment of Certain Sum for Purchase of Goods	0	88314044	88314044	88313	0	0	0
b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details					Yes				

For AGRICON FERTILIZERS

[Signature]

Partner



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
BRDA05194A	24Q	31-May-2022	25-May-2022	Yes	
BRDA05194A	26Q	31-Jul-2021	26-Jul-2021	Yes	
BRDA05194A	26Q	31-Oct-2021	29-Oct-2021	Yes	
BRDA05194A	26Q	31-Jan-2022	25-Jan-2022	Yes	
BRDA05194A	26Q	31-May-2022	07-May-2022	Yes	
BRDA05194A	27EQ	15-Jul-2021	15-Jul-2021	Yes	
BRDA05194A	27EQ	15-May-2022	07-May-2022	Yes	

c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: **No**

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	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.
NA									

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.
NA							

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.
NA							

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**

For AGRICON FERTILIZERS

[Signature]

Partner



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		216377507		191547733	
	Gross profit/turnover	85730244	216377507	39.62	75653768	39.50
	Net profit/turnover	3608926	216377507	1.67	3140520	1.64
	Stock-in-trade/turnover	9722017	216377507	4.49	7044067	3.68
	Material consumed/finished goods produced	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/re fund relates to	Name of other Tax law	State	Other	Type (Demand raised/Ref und issued)	Date of demand raised/refu nd issued	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			Total Payment to Registered entities	Expenditure relating to entities not registered under GST
		Relating to the goods or services exempt from GST	Relating to the entities falling under composition scheme	Relating to the other registered entities		
	126565649	1988000	0	124577649	126565649	0

For AGRICON FERTILIZERS

[Signature]

Partner



For V. J. AMIN & CO
Chartered Accountants
(Firm Regn No.: 0100335W)



VIPUL
MAHENDRAK
UMAR DALAL

Digitally signed by VIPUL MAHENDRAKUMAR
DALAL
DN: c=IN, o=Personal, postalCode=390020,
st=Gujarat,
2.5.4.20=61ac3a978194397a8411c86c6e88d50
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Date: 2022.09.22 13:17:50 +05'30'

(VIPUL MAHENDRAKUMAR DALAL)

Place :VADODARA
Date : 22/09/2022
UDIN : 22103667ATVONB9389

Membership No: 103667

For AGRICULTURAL FERTILIZERS

Partner

M/S AGRICON FERTILIZERS
Annexure "A"

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 value of goodwill of a business or profession	Adjusted written down value	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use, including adjustment	Central Value Added Tax credit 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
Furniture and Fitting including electric Fitting	10%	13,03,763	0	0	13,03,763	63,960	0	0	0	0	1,33,574	12,34,149
PLANT AND MACHINERY	15%	31,53,520	0	0	31,53,520	-7,17,592	0	0	0	0	3,60,549	20,75,379
PLANT AND MACHINERY	40%	0	0	0	0	27,119	0	0	0	0	10,848	16,271
Total		44,57,283	0	0	44,57,283	-6,26,513	0	0	0	0	5,04,971	33,25,799

Addition/Deduction in Fixed Assets During the Financial Year

Block 10% Furniture and Fitting including electric Fitting

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Furniture and Fitting including electric Fitting	0	63,960	63,960	31/12/2021	31/12/2021
	Total	0	63,960	63,960		

Block 15% PLANT AND MACHINERY

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	PLANT AND MACHINERY	21,875	0	21,875	17/07/2021	17/07/2021
2	PLANT AND MACHINERY	0	64,533	64,533	18/02/2022	18/02/2022
	Total	21,875	64,533	86,408		

Block 15% PLANT AND MACHINERY

S.No.	Particulars	Sale Amount	Date of Sale
1	PLANT AND MACHINERY	4,000	25/04/2021
2	PLANT AND MACHINERY	8,00,000	14/11/2021
	Total	8,04,000	

Block 40% PLANT AND MACHINERY

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	PLANT AND MACHINERY	27,119	0	27,119	19/04/2021	19/04/2021
	Total	27,119	0	27,119		



For AGRICON FERTILIZERS

[Signature]
Partner

AGRICON FERTILIZERS (20-21)505-C, Winsor Plaza, Alkapuri, Vadodara.
53, Tirupati Estate, Aslali, T&D, Amdavad**Balance Sheet**

1-Apr-21 to 31-Mar-22

Liabilities		as at 31-Mar-22	Assets		as at 31-Mar-22
Capital Account		2,92,70,115.47	Fixed Assets		33,25,796.96
NARENDRA L GHEANI CAPITAL A/C	2,35,39,182.50		AIR CONDITIONERS	1,14,853.25	
PRAFULLABEN GHELANI CAPITAL A/C	57,30,932.97		APPLE WATCH	31,352.00	
			CAMERA	5,658.00	
Loans (Liability)		1,94,51,520.30	CHAIR & TABLE	20,835.00	
Bank OD A/c	1,63,47,725.90		ELECTONICS WEIGHING SCALE	4,411.00	
Secured Loans	1,03,794.40		EPSON L 3110 A/O INKJET PRINTER	5,454.00	
Unsecured Loans	30,00,000.00		FURNITURE & FIXTURE A/C.	11,65,499.00	
			IPHONE 11 256 GB WH APPLE PHONE	47,677.29	
Current Liabilities		3,71,63,816.33	LENOVA IP SLIM 3 LAPTOP (18%)	16,271.64	
Duties & Taxes	10,38,255.32		LLOYED 1 TON 3 STAR SPIT AC	18,594.00	
Provisions	2,49,40,521.00		MOBILE	10,190.94	
Sundry Creditors	97,84,693.01		NEW SWIFT LDI PUR DT 07.05.19 VEH NO GJ06PA 0349	3,54,759.00	
Incentive Etc Payable	14,00,347.00		NEW SWIFT VD06J 06 PA 1793 BSIV - SRPDC200 WHITE	4,06,572.00	
			OFFICE CABINET ASLALI	47,814.00	
Suspense A/c			PROJECTOR	17,127.50	
			VEHICLE: GJ06L55519 SWIFT LDI BSIV SRPDC200 WHITE	3,28,002.00	
Excess of expenditure over income			VEHICLE NO GJ 06 KP 4372 LIVA CAR	3,35,712.00	
Opening Balance			VEHICLE NO GJ06LE4453 MARUTI ALTO 800 LXI	2,13,850.00	
Current Period	36,08,926.41		VEHICLE NO GJ06LK4159 .MARUTI ALTO 800 LXI (O)	1,52,752.00	
Less: Transferred	36,08,926.41		VEHICLE NO GJ 06 MG 9455 E HF DLX ALLOY SS BIKE	28,411.44	
			Current Assets		8,25,59,856.04
			Closing Stock	97,22,017.10	
			Deposits (Asset)	1,20,000.00	
			Loans & Advances (Asset)	51,20,588.00	
			Sundry Debtors	6,73,87,350.07	
			Cash-in-hand	85,272.14	
			Bank Accounts	(-)1,07,742.94	
			TCS ON PURCHASE	7,660.38	
			TDS RECEIVABLE F.Y 20-21	2,18,711.00	
			TDS RECEIVABLE F.Y 21-22	5,800.29	
Total		8,58,85,452.10	Total		8,58,85,452.10

For AGRICON FERTILIZERS

Partner

As per our report of even date

For V. J. Amin & Co
Chartered Accountants

(Vipul M. Dalal)

Partner

M. No. 103667

Firm Reg. No.100335W

22.09.22

For AGRICON FERTILIZERS

Partner

Income and Expenditure Statement
1-Apr-21 to 31-Mar-22

Particulars	1-Apr-21 to 31-Mar-22	Particulars	1-Apr-21 to 31-Mar-22
Opening Stock		Sales Accounts	21,63,77,506.92
EMPTY BAGS	2,10,557.18	BANK CHARGES 18 % (S. Debtors)	25,13,371.00
GROUP A (SOIL)	3,24,265.90	DIFFERENCE AMT IN INVOICE (12%)	83,749.00
GROUP - B (SPRAY)	14,94,991.93	DIFFERENCE AMT. IN INVOICE (5%)	2,54,232.00
GROUP - C	17,66,033.22	DIFFERENCE AMT. INVOICE (18%)	1,560.00
GROUP - D	47,641.38	DISCOUNT ON SALES	(-)2,528.00
GROUP - E	2,74,743.13	DISCOUNTT	(-)51,14,122.77
GROUP - F	81,895.40	GST SALES @12%	7,79,43,968.05
GROUP - G	12,750.00	GST SALES @18%	1,30,90,742.10
GROUP - KIT	8,71,883.11	GST SALES @ 5%	12,18,15,297.81
GROUP - MG	1,08,462.50	IGST SALES 12%	88,70,732.00
GROUP - NPK	13,24,667.21	IGST SALES 18%	31,77,326.00
GROUP P	2,57,896.00	IGST SALES 5%	99,92,047.50
GROUP - X	1,20,195.48	RATE DIFFERENCE 12 %	(-)28,70,520.50
SPECIAL CHEMICALS	1,48,084.97	RATE DIFFERENCE 18 %	(-)4,16,148.00
		RATE DIFFERENCE 5 %	(-)41,50,640.00
Purchase Accounts	12,14,61,617.00	SALES RETURN @ 12%	(-)43,75,491.74
GST PURCHASE @ 12 %	3,46,58,598.00	SALES RETURN @ 18%	(-)6,37,945.75
GST PURCHASE @ 18 %	1,03,85,563.00	SALES RETURN @ 5%	(-)37,98,121.78
GST PURCHASE @ 5 %	7,27,35,402.00		
GST PURCHASE (EXAMPTED)	19,88,000.00	Indirect Incomes	3,030.00
GST PURCHASE RETURN @ 12 %	(-)4,875.00	INTEREST ON I T REFUND	3,030.00
IGST PURCHASE @ 12 %	2,77,296.00		
IGST PURCHASE @ 18%	2,58,436.00	Closing Stock	97,22,017.10
IGST PURCHASE @ 5%	14,97,035.00	EMPTY BAGS	7,31,656.07
IGST PURCHASE RETURN @ 5 %	(-)3,600.00	GROUP A (SOIL)	3,03,694.40
PACKING & FORWARDING CHARGES 18 %	1,28,457.00	GROUP - B (SPRAY)	14,48,739.62
RATE DIFFERENCE 12 % (PUR)	(-)30,595.00	GROUP - C	11,30,151.23
RATE DIFFERENCE 5 % (PUR)	(-)4,28,100.00	GROUP - D	87,859.59
		GROUP - E	8,26,249.78
Direct Expenses	1,18,66,625.23	GROUP - F	60,163.68
DISCOUNT	70,53,921.00	GROUP - G	7,500.00
ASLALI GODOWN EXP	76,713.00	GROUP - KIT	5,31,530.92
FREIGHT EXPS.	5,11,350.00	GROUP - MG	83,875.00
MONSOON SPECIAL	11,59,000.00	GROUP - NPK	41,89,273.66
NEW ASLALI GODOWN RENT 18 %	3,15,000.00	GROUP P	1,22,930.00
NEW GODOWN RENT ASLALI	2,52,000.00	GROUP - X	48,705.48
RATE DIFFERENCE	3,69,397.23	SPECIAL CHEMICALS	1,49,687.67
TRANSPORTATION-DIRECT	21,29,244.00		
Indirect Expenses	8,21,21,317.97		
SALARY EXP	1,52,40,437.72		
TRAVELLING EXPENSES	1,14,56,154.59		
ADVERTISEMENT 5 %	6,300.00		
ADVERTISEMENT EXPS	25,360.00		
ADVERTISEMENT EXPS @ 18 %	30,000.00		
ADVERTISEMENT EXPS @ 18 % IGST	25,000.00		
ADVERTISEMENT IGST 18 %	40,000.00		
AUDIT FEES	30,000.00		
BANK CHARGES EXPS	1,00,303.92		
BANK CHARGES (GST 18 %)	8,404.65		
BANK INTEREST	10,20,770.00		
BHARTI AIRTEL MOBILE EXPS. @ 18%	53,942.18		
BONUS EXP.	1,63,051.00		

For AGRICON FERTILIZERS



Partner

For AGRICON FERTILIZERS

Partner continued

AGRICON FERTILIZERS (20-21)

Income and Expenditure Statement : 1-Apr-21 to 31-Mar-22

Particulars	1-Apr-21 to 31-Mar-22	Particulars	1-Apr-21 to 31-Mar-22
CAMPAINING EXPS	16,96,806.00		
COMPUTER MAINTANCE EXPS	7,015.00		
CONSULTANCY FEES	30,000.00		
COURIER EXPS	6,988.00		
DEALER MEETING EXPS	40,45,661.66		
DEALER TOUR EXPENCES	14,19,948.48		
DEMAE MATERIAL EXPS	58,746.00		
DEMO MATERIAL EXPS	76,352.00		
DEPRECIATION EXPS.	5,04,970.00		
ELECTRICAL EXP (12%)	27,274.73		
ELECTRICAL EXPS	1,33,847.00		
ELECTRICAL EXPS (9%)	16,463.52		
FARMER MEETING EXPS	47,49,078.00		
FEES FOR LEGAL OR TECHNICAL SERVICE @ 18 %	43,300.00		
FIELD ASSISTANT EXP.	30,73,501.00		
FOOD & BEVERAGE MISCELLENIOUS 5%	39,618.80		
GIFT ARTICALS 3 %	19,08,773.00		
GIFT ARTICLES 18 %	94,783.39		
GIFT & ARTICLES EXPS	29,73,791.10		
GODOWN RENT (M.P)	1,46,080.00		
GST AUDIT FEES	10,000.00		
HOTEL & LODGE EXPENSES 12%	7,168.00		
INCENTIVE EXPS	77,89,390.00		
INTEREST ON CAR LOAN A/C - MARUTI SWIFT VDI	29,749.98		
INTEREST ON PF	124.00		
INTEREST ON STAFF SALARY	30.00		
INTEREST PAID TO PARTNERS	23,81,192.00		
KASAR A/C	3,008.20		
LABORATORY CHARGES	4,012.00		
LABORATORY & TESTING EXPS @ 18 %	5,100.00		
LABOUR CHARGES	48,820.00		
LEGAL & PROF. EXPS.	1,40,500.00		
LOADING UNLOADING EXP	28,95,801.00		
MOBILE EXPS	3,102.00		
MUNICIPAL TAX	39,755.00		
OFFICE MAINTENANCE CHARGE @ 18%	91,607.50		
OFFICE EXP.	98,463.00		
OFFICE EXPS (5%)	10,165.00		
OFFICE FURNITURE & FIXTURE EXPS 18 %	15,070.99		
OFFICE MAINTENENCE EXP.	1,25,579.00		
PF EMPLOYER CONTRIBUTION	2,28,099.00		
POSTAGE AND COURIER CHARGES@ 18%	14,711.50		
POSTAGE & TELEGRAM EXPS.	4,336.00		
PRINTING & STATIONARY EXPS	52,981.00		
PRINTING & STATIONERY CHARGES @ 18%	15,71,703.08		
PRINTING & STATIONERY EXPS @ 5 %	96,600.00		
PROFESSIONAL TAX (CO)	2,400.00		
REMUNEARATION EXPS TO PARTNERS	40,00,000.00		
REPAIR & MAINTANANCE TO AIR CONDITION	4,200.00		
REPAIR & MAINTENANCE TO COMPUTER EXPS @ 18%	43,350.00		
R & M TO AIR CONDITION EXPS 18 %	8,750.00		
Sales Promotion Expenses- Indirect	22,18,780.00		
SENET SQUARE SHOP 14 INSURANCE	4,494.00		
STAFF INSURANCE EXP.	3,40,927.56		
STAFF MEETING EXPS.	2,62,230.00		
STAFF UNIFORM EXPENSE (5%)	69,760.00		
STAFF UNIFORM EXPS	38,640.00		
STATIONERY EXPS @ 12%	3,21,358.82		
STOCK INSURANCE (ASLALI GODOWN)	27,665.00		
TELEPHONE EXP.	48,798.43		

For AGRICON FERTILIZERS

Partner



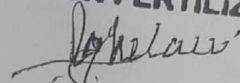
For AGRICON FERTILIZERS

Partner continued ...

AGRICON FERTILIZERS (20-21)

Income and Expenditure Statement : 1-Apr-21 to 31-Mar-22

Particulars	1-Apr-21 to 31-Mar-22	Particulars	1-Apr-21 to 31-Mar-22
TELEPHONE - INTERNATE CHAGES	500.00		
TELEPHONE,MOBILE & INTERNET CHARGES@18%	1,07,786.13		
TOUR & TRAVELS EXPS	20,73,517.62		
Turnover Discount - Indiect	33,04,613.00		
VEHICLE EXPS	21,16,130.00		
VEHICLE FUEL EXP.	2,62,210.42		
VEHICLE INSURANCE EXP.	1,27,584.00		
VEHICLE MAINTANANCE EXPS	17,99,319.00		
VODAFONE IDEA MOBILE BILLS	18,514.00		
Excess of income over expenditure	36,08,926.41		
Total	22,61,02,554.02	Total	22,61,02,554.02

For AGRICON FERTILIZERS**Partner**

As per our report of even date

For V. J. Amin & Co
Chartered Accountants(Vipul M. Dalal)
Partner

M. No. 103667

Firm Reg. No.100335W

22.09.22

For AGRICON FERTILIZERS**Partner**

AGRICON FERTILIZERS (20-21)505-C, Winsor Plaza, Alkapuri, Vadodara.
53, Tirupati Estate, Aslali, T&D. Amdavad**NARENDRA L GHEANI CAPITAL A/C**

Ledger Account

1-Apr-21 to 31-Mar-22

Page 1

Date	Particulars	Vch Type	Vch No.	Debit	Credit
1-Apr-21	By Opening Balance				2,38,21,659.44
1-Apr-21	To TDS RECEIVABLE F.Y 20-21	Journal		6,86,562.94	
	To NARENDRA L GHELANI SBI 756	Journal		38,00,000.00	
14-Apr-21	To HDFC BANK A/C NO - 50200016346924	Payment	38	28,970.00	
15-Apr-21	To HDFC BANK A/C NO - 50200016346924	Payment	001359	25,000.00	
19-Apr-21	To HDFC LOAN CC A/C NO - 50200032717562	Payment		4,646.00	
22-Apr-21	To HDFC LOAN CC A/C NO - 50200032717562	Payment	000023	20,000.00	
11-May-21	To HDFC BANK A/C NO - 50200016346924	Payment	001361	25,000.00	
21-May-21	To HDFC BANK A/C NO - 50200016346924	Payment	130	1,00,000.00	
10-Jun-21	To HDFC BANK A/C NO - 50200016346924	Payment	001390	25,000.00	
8-Jul-21	To HDFC BANK A/C NO - 50200016346924	Payment	001416	25,000.00	
9-Aug-21	To HDFC BANK A/C NO - 50200016346924	Payment	001439	25,000.00	
21-Aug-21	To HDFC BANK A/C NO - 50200016346924	Payment	500	5,00,000.00	
8-Sep-21	To HDFC BANK A/C NO - 50200016346924	Payment	001476	25,000.00	
8-Oct-21	To HDFC BANK A/C NO - 50200016346924	Payment	001517	25,000.00	
2-Nov-21	To HDFC BANK A/C NO - 50200016346924	Payment	001552	25,000.00	
14-Nov-21	To VEHICLE NO - GJ 06 LB 8183 INNOVA CRYSTA 2.8 G	Journal		8,00,000.00	
4-Dec-21	To HDFC BANK A/C NO - 50200016346924	Payment	156	1,00,000.00	
9-Dec-21	To HDFC BANK A/C NO - 50200016346924	Payment	001593	25,000.00	
7-Jan-22	To HDFC BANK A/C NO - 50200016346924	Payment	001616	25,000.00	
9-Feb-22	To HDFC BANK A/C NO - 50200016346924	Payment	001630	25,000.00	
24-Feb-22	To HDFC BANK A/C NO - 50200016346924	Payment		2,00,000.00	
8-Mar-22	To HDFC BANK A/C NO - 50200016346924	Payment	001649	25,000.00	
10-Mar-22	To HDFC BANK A/C NO - 50200016346924	Payment		10,00,000.00	
31-Mar-22	By INTEREST PAID TO PARTNERS	Journal			19,73,843.00
	By REMUNEARATION EXPS TO PARTNERS	Journal			28,00,000.00
	By Profit & Loss A/c	Journal			25,26,248.00
	To DONATION EXPS	Journal		42,389.00	
				75,82,567.94	3,11,21,750.44
	To Closing Balance			2,35,39,182.50	
				3,11,21,750.44	3,11,21,750.44

For AGRICON FERTILIZERS

Partner

For AGRICON FERTILIZERS

Partner



AGRICON FERTILIZERS (20-21)

505-C, Winsor Plaza, Alkapuri, Vadodara.

53, Tirupati Estate, Aslali, T&D. Amdavad

PRAFULLABEN GHELANI CAPITAL A/C

Ledger Account

1-Apr-21 to 31-Mar-22

Page 1

Date	Particulars	Vch Type	Vch No.	Debit	Credit
1-Apr-21	By Opening Balance				76,53,312.82
1-Apr-21	To TDS RECEIVABLE F.Y 20-21	Journal		2,94,241.26	
	To PRAFULLABEN GHELANI	Journal		36,00,000.00	
15-Apr-21	To HDFC BANK A/C NO - 50200016346924	Payment	001359	75,000.00	
28-Apr-21	To HDFC BANK A/C NO - 50200016346924	Payment		3,00,000.00	
11-May-21	To HDFC BANK A/C NO - 50200016346924	Payment	001361	75,000.00	
10-Jun-21	To HDFC BANK A/C NO - 50200016346924	Payment	001390	75,000.00	
1-Jul-21	By HDFC BANK A/C NO - 50200016346924	NEFT RECEIPT	304		8,00,000.00
8-Jul-21	To HDFC BANK A/C NO - 50200016346924	Payment	001416	75,000.00	
9-Aug-21	To HDFC BANK A/C NO - 50200016346924	Payment	001439	75,000.00	
8-Sep-21	To HDFC BANK A/C NO - 50200016346924	Payment	001476	75,000.00	
8-Oct-21	To HDFC BANK A/C NO - 50200016346924	Payment	001517	75,000.00	
2-Nov-21	To HDFC BANK A/C NO - 50200016346924	Payment	001552	75,000.00	
30-Nov-21	By HDFC BANK A/C NO - 50200016346924	NEFT RECEIPT	1042		7,00,000.00
9-Dec-21	To HDFC BANK A/C NO - 50200016346924	Payment	001593	75,000.00	
7-Jan-22	To HDFC BANK A/C NO - 50200016346924	Payment	001616	75,000.00	
9-Feb-22	To HDFC BANK A/C NO - 50200016346924	Payment	001630	75,000.00	
8-Mar-22	To HDFC BANK A/C NO - 50200016346924	Payment	001649	75,000.00	
10-Mar-22	To HDFC BANK A/C NO - 50200016346924	Payment	206	10,00,000.00	
31-Mar-22	By INTEREST PAID TO PARTNERS	Journal			4,07,349.00
	By REMUNEARATION EXPS TO PARTNERS	Journal			12,00,000.00
	By Profit & Loss A/c	Journal			10,82,678.41
	To DONATION EXPS	Journal		18,166.00	
				61,12,407.26	1,18,43,340.23
				57,30,932.97	
To	Closing Balance			1,18,43,340.23	1,18,43,340.23

For AGRICON FERTILIZERS**Partner****For AGRICON FERTILIZERS****Partner**

AGRICON FERTILIZERS (20-21)

505-C, Winsor Plaza, Alkapuri, Vadodara.

53, Tirupati Estate, Aslali, T&D. Amdavad

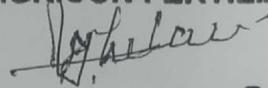
Loans (Liability)

Group Summary

1-Apr-21 to 31-Mar-22

Page 1

Particulars	Closing Balance	
	Debit	Credit
Bank OD A/c		1,63,47,725.90
HDFC LOAN CC A/C NO - 50200032717562		1,63,47,725.90
Secured Loans		1,03,794.40
HDFC BANK LOAN A/C NO - 67998687 SWFT VDI		1,03,794.40
Unsecured Loans		30,00,000.00
N L GHELANI (HUF)		30,00,000.00
Grand Total		1,94,51,520.30

For AGRICON FERTILIZERS**Partner****For AGRICON FERTILIZERS****Partner**

AGRICON FERTILIZERS (20-21)

505-C, Winsor Plaza, Alkapuri, Vadodara.

53, Tirupati Estate, Aslali, T&D. Amdavad

Current Liabilities

Group Summary

1-Apr-21 to 31-Mar-22

Page 1

Particulars	Closing Balance	
	Debit	Credit
Duties & Taxes		
GST	26,688.09	10,64,943.41
TCS ON ANY GOODS	26,688.09	4,74,112.41
TDS ON PURCHASE		812.00
TDS ON SALARY		1,713.00
		5,88,306.00
Provisions	2,500.00	2,49,43,021.00
SALARY PAYABLE		67,90,968.00
SECURITY EXPENSE PAYABLE	2,500.00	1,08,050.00
TRAVELLING EXPS PAYABLE		62,63,790.00
CAMPANING EXP PAYABLE		16,60,499.00
GIFT AND ARTICLES PAYABLE		25,84,814.00
P.F. EMPLOYEE CONTRIBUTION		16,200.00
PROFESSIONAL TAX (EMPLOYEE)		1,800.00
SALES PROMOTION EXP PAYABLE		21,16,080.00
TOUR & TRAVELS EXPS PAYABLE		18,08,510.00
VEHICLE EXP PAYABLE		20,77,790.00
VEHICLE MAINTANANCE EXPS PAYABLE		15,14,520.00
Sundry Creditors	1,97,445.00	99,82,138.01
Incentive Etc Payable	1,00,000.00	15,00,347.00
Grand Total	3,26,633.09	3,74,90,449.42

For AGRICON FERTILIZERS

Partner

For AGRICON FERTILIZERS

Partner



AGRICON FERTILIZERS (20-21)

505-C, Winsor Plaza, Alkapuri, Vadodara.
53, Tirupati Estate, Aslali, T&D. Amdavad

Current Assets

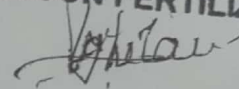
Group Summary

1-Apr-21 to 31-Mar-22

Page 1

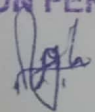
Particulars	Closing Balance	
	Debit	Credit
Closing Stock	97,22,017.10	
Deposits (Asset)	1,20,000.00	
ASLALI NEW GODOWN RENT DEPOSIT	1,00,000.00	
SALES TAX (CST) DEPOSIT A/C	10,000.00	
SALES TAX (VAT) DEPOSIT A/C	10,000.00	
	51,20,588.00	
Loans & Advances (Asset)	19,20,588.00	
ADVANCES TO STAFF	11,50,000.00	
ADVANCE TAX	50,000.00	
CHUTARARAM BHAVARRAM DARJI	10,00,000.00	
RANJAN RAMESHBHAI PETHANI	10,00,000.00	
SHIVANG VITTHALBHAI PETHANI		
	8,64,72,055.39	1,90,84,705.32
Sundry Debtors	85,272.14	
Cash-in-hand	85,272.14	
Cash		
	20,000.00	1,27,742.94
Bank Accounts		1,27,742.94
HDFC BANK A/C NO - 50200016346924		
HDFC BANK A/C NO - 50200066100959 NEW	20,000.00	
TCS ON PURCHASE	7,660.38	
TDS RECEIVABLE F.Y 20-21	2,18,711.00	
TDS RECEIVABLE F.Y 21-22	5,800.29	
Grand Total	10,17,72,104.30	1,92,12,448.26

For AGRICON FERTILIZERS



Partner

For AGRICON FERTILIZERS



Partner

